

The Influence of Triple Bottom Line on Strategic Positioning: An Exploratory Case Study on Differentiation through Image

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Abstract

Using grounded theory as a methodological approach, the influence of triple bottom line (TBL) was explored as an emerging, yet substantially important phenomenon on strategic positioning through image differentiation. This study makes a contribution to the sustainability scholarship (TBL as a subset of sustainability) and the marketing scholarship by introducing and exploring the dynamics among TBL, strategic positioning, differentiation, and image. This is done by presenting The Influence of TBL on Strategic Positioning Framework, which illustrates how these four variables are connected. This work also contributes to strategic management, social investing, and human resource scholarship by suggesting the positive impact of the *TBL Image* (a term defined and introduced in this study) on developing long term strategies, talent acquisition and retention, and business growth within a global organization.

Keywords: Triple Bottom Line (TBL), sustainability, strategic positioning, image, differentiation, grounded theory, qualitative research, case study

1. Introduction

Triple bottom line (TBL) is a sustainability-related construct that was coined by Elkington (1997). Driven by sustainability, TBL provides a framework for measuring the performance of the business and the success of the organization using the economic, social, and environmental lines. In essence, TBL expresses the expansion of the environmental agenda in a way that integrates the economic and social lines (Elkington, 1997). In his definition of TBL, Elkington used the terms profit, people, and the planet as the three lines. In this study, the economic, social, and environmental lines referred to profit, people, and planet respectively. Similar to other sustainability-related constructs like sustainable development and corporate social responsibility (CSR), TBL has shown a positive impact on the organization (Goel, 2010). Because marketing is necessary for a strong long-term performance of the organization (Lovette & MacDonald, 2005; Srivastava, Shervani, & Fahey, 1999), the interest was in exploring TBL from a marketing perspective. Since prior research on TBL did not shed light on strategic positioning or differentiation (from the marketing domain), it became very interesting to investigate how TBL influenced the strategic positioning through differentiation within a global organization. Further, Kotler (2000) noted five tools for differentiation: image, channel, personnel, services, and product. Image was selected as the differentiation tool and the term *TBL Image* was introduced to refer to the image of the organization as a TBL-driven organization.

The literature contained many studies that showed the benefits of other sustainability-related constructs (Elkington, 1997; Holliday, 2001; Laszlo, 2008; Orlitzky, Schmidt, & Rynes, 2003; Podsakoff, Ahearne, & MacKenzie, 1997; Savitz & Weber, 2006; Waddock & Graves, 1997). However, limited empirical research existed on TBL. Similarly, marketing constructs like strategic positioning, differentiation, and image have also shown a positive effect on the organization (Banker, Hu, Pavlou, and Luftman, 2011; Mazzarol and Soutar, 2008). Additionally, the literature review revealed a number of studies that investigated the relationship between image as a construct and the performance of the organization using different measures for the performance including shareholder value, stock returns, and profitability (Roberts & Dowling, 2002; Smaiziene, 2008; Smith, Smith, & Wang, 2010).

The existing research showing the positive effect on TBL, strategic positioning, differentiation, and image is an

important basis for this research. It provides the initial evidence and the theoretical platform necessary to build the focus on exploring the influence of TBL on strategic positioning through image differentiation. Although scholarship in the related fields discussed to some extent the relationship among strategic positioning, differentiation, and image, very little existed on the dynamics among all three specifically with respect to TBL. In light of the limits of prior research, several theoretical contributions are made through this research. The first theoretical contribution is the demonstration of the dynamics connecting TBL, strategic position, differentiation, and image within a global organization. The results of this study show that strategic positioning is influenced by TBL through strategic priorities that were developed by the organization to ensure the long-term success of the organization. The strategic priorities manifest the three lines of TBL. The degree of business alignment (between the TBL lines and the lines of business in the organization) contributes to the influence of TBL on strategic positioning. In other words, in a business group (of the organization) where the lines of product are directly tied to the objectives of TBL (e.g., designing and selling highly efficient energy systems is directly related to the environmental line of TBL); TBL is more deeply integrated into the strategic plans of that group. This research makes a second theoretical contribution by suggesting that in TBL driven/oriented organizations, the TBL approach is embedded in the strategic positioning of the organization. In the context of this research, results reveal that when TBL is manifested in the culture, DNA, fabric, and heritage of the organization, TBL is found to be embedded in the strategic positioning of the organization. This research makes a third theoretical contribution by introducing the term *TBL Image* and shedding light on the business advantages of that image in terms of business development, human resource, and social investing.

A key research was done by Heikkurinen (2010) on the image differentiation with respect to the environmental responsibility of the organization. The author conducted a qualitative study in the Nordic hospitality industry to understand how an organization can differentiate itself using an environmentally friendly image. The study showed that the image enhanced the strategic position of the organization among the competitors. The enhancement was in the form of cost savings, improved employee motivation, higher customer loyalty, and better reputation. However, studies in relevant literature focused mainly on single image aspects (e.g., Heikkurinen focused on the “environmental” image). This study, on the other hand, explored the business advantages of the *TBL Image* as an image encompassing the economic, social, and environmental lines simultaneously. Additionally, the results show that the *TBL Image* is a source of business growth in terms of seizing new marketing opportunities fostered by the “good neighbor” relations in local communities. Lastly, the findings reveal that the *TBL Image* has a positive impact on talent acquisition and retention and the attraction of social investors.

2. Theoretical Foundation

This research builds upon two foundational literatures. The first is the sustainability literature, which was reviewed to understand empirical research on sustainability-related constructs including sustainable development, CSR, and TBL. The second is research in the marketing domain scholarship, which focused on strategic positioning, differentiation, and image.

2.1 Research on Sustainability-Related Constructs

Among the terms most commonly interchanged with sustainability is sustainable development, it was defined by Brundtland (1987) as “the development in the economic and social areas that satisfy the needs of the existing generation without compromising the capability of the future generations to satisfy their own needs” (p. 43). Organizations need to understand the impact of sustainable development on their long-term survival and commitment of executive leadership is necessary to the creation of the sustainable development environment (Stavros & Sprangel, 2008). An earlier construct that attracted the attention of organizations and is related to sustainable development is corporate social responsibility (CSR). Byus, Deis, and Ouyang (2010) defined CSR as the voluntary actions taken by the organization to improve the environmental or social conditions. Although CSR is not the focus of the literature review, it was necessary to include it because of its close relation to sustainability and sustainable development constructs. To illustrate further, Ebner and Baumgartner (2008) conducted an extended literature study on CSR and sustainable development. The objective of their study was to survey the relevant literature in order to understand the relationship between CSR and sustainable development. A key finding of the study showed a close relationship between the two constructs. In some research cases, sustainable development was used as basis for CSR. In other cases, the two constructs were used interchangeably.

Despite the lack of significant research on linking TBL to the performance of the organization, the literature contained many studies that showed the benefits of other sustainability-related constructs and their positive impact

on the corporate performance (Husted & Salazar, 2006; Laszlo, 2008; Moneva & Ortas, 2010; Russo & Fouts, 1997; Waddock & Graves, 1997). Other studies focused on the relationship between the corporate social performance and the financial performances. For example, a study was done by Waddock, and Graves (1997) found corporate social performance to be positively related to the financial performance of the organization. Another study by Husted and Salazar (2006) showed that, if planned strategically, CSR can improve the profitability of the organization. As previously mentioned, the majority of research in the sustainability scholarship focuses on other sustainability-related constructs, little significant research was found on TBL.

2.2 Research on Strategic Positioning and Differentiation

Perhaps among the most recognized definitions of positioning is the one provided by Ries and Trout (1972) in which the authors pointed that positioning is not what is done to the product, but what it is done to the mind of the prospect. In other words, it is the creation of the position (of the product) in the prospect's mind. In a quantitative study to analyze the relationship between strategic positioning and organization performance, Banker, Hu, Pavlou, and Luftman (2011) showed that a positive relationship between strategic positioning and performance of the organization. Other studies by Mazzarol and Soutar (2008) and Brooksbank, Kirby and Gillian (1992) showed similar results.

In terms of differentiation, Sharp and Dawes (2001) review of the relevant literature resulted in a collection of related terms and notions that were used to refer to differentiation. These terms included differentiated positioning, differentiation strategy, and product differentiation. An earlier study by Gal-Or (1987) found a positive relationship between strategic differentiation and the organization performance from a market share perspective. Differentiation and positioning are interrelated but not identical. In some research, differentiation depended on positioning where a differentiation strategy is the result of establishing a desired position in the market (Sharp & Dawes, 2001). In other research, differentiation was referred to as an enabler for reaching a distinctive position in the market (Zineldin & Bredenlow, 2001). Further, Kotler (2000) noted five tools for strategic differentiation: image, channel, personnel, services, and product. Dickson's definition suggested that image features can be used as one of the factors used to differentiate the product from its competitors (Sharp & Dawes, 2001).

2.3 Research Integrating TBL, Strategic Positioning, Differentiation, and Image

The literature review did not reveal significant research linking TBL to strategic positioning/differentiation. However, a number of studies were done on other sustainability-related constructs like Corporate Social Responsibility (CSR) and positioning. Other studies were done on CSR and differentiation. For example, the quantitative study conducted by Becker-Olsen, Taylor, Hill, and Yalcinkaya (2011) found that based on global brand positioning theory (which suggests that consumer perception is positively associated with the global positioning of the brand); CSR efforts and consumer perceptions are positively linked. In terms of linking TBL to image, literature did not reveal a significant research in this area; however, some research has extended sustainability-related activities to the enhanced organization image (Bibri, 2008; Chen, 2008; Heikkurinen, 2010; Phelan-Ribera, 2011). The literature review did not reveal significant studies on TBL and image. Therefore, the lack of research in this area created the need for further investigation, which was done using this case study on Johnson Controls. This study established the term *TBL Image* to refer to the image of the organization as a TBL-focused organization. In this study, *TBL Image* is the integration of TBL into the image of Johnson Controls.

3. Methods

The qualitative research approach for this study was justified by the exploratory purpose of the study in understanding TBL as an emerging phenomenon and in discovering its connection to strategic positioning. Qualitative approach is best suited when a phenomenon has not been explored yet, which demonstrates the value of qualitative research in enabling the researcher to develop constructs (Marshall & Rossman, 2006). This study used a grounded theory approach to gain a deeper understanding of how TBL influences the strategic positioning through image differentiation within a global organization. The discovery of grounded theory as a strategy for qualitative research is credited to Glaser and Strauss (1967). Grounded in data, Glaser and Strauss suggested that "generating grounded theory is a way of arriving at theory suited to its supposed uses" (p.3). Building on this position, grounded theory is derived from data through a multistep process. The process consists of iterations of inferring categories, reviewing the interferences against data, and then revisiting the inferred categories (Lee, 1999). This approach was applicable because the construct of using TBL in the strategic positioning was still not well understood. The grounded theory process presented by Charmaz (2006) was followed in this study (see Table 1).

Table 1. The grounded theory process

Grounded Theory Process by Charmaz (2006)	Process of this Study
Formulation of research problem and research questions	The main research question: how does TBL influence strategic positioning within a global organization? Research sub-questions: 1-What does TBL mean to the organization? 2-How does the organization use TBL to differentiate its strategic position in the market? 3-How does the organization incorporate TBL into its image?
Generation of initial coding and data collection	Raw data generated 260 double space pages. A total of 1,327 open codes were generated. Data collection was done using feedback from 23 in-depth interviews with participants from Johnson Controls. Data also obtained from printed and electronic media sources.
Drafting initial memos and raising codes to tentative categories	Seven initial memos were written that captured the impressions and reflection of the researcher to main constructs.
Data collection and focused coding	Data collection continued. Open codes were developed into 38 categories using axial coding.
Writing advanced memos and refining of conceptual categories	Twenty advanced memos were written to capture and refine specific categories.
Theoretical sampling (seeking specific new data)	Theoretical sampling was used to obtain new and specific data related to social investors and shareholders.
Converting certain categories into theoretical constructs and further refining of constructs	Categories developed through axial coding were converted into theoretical constructs.
Sorting memos	Final count of memos was 27. Memos were sorted according to the relative categories to reinforce/confirm the researcher's understanding of the theoretical constructs.
Integrating memos and diagramming constructs	Memos were integrated into the data analysis. Developed constructs were diagrammed (shown in Figure 4.2).
Writing the first draft	First draft of dissertation was written.

Source: Adapted from Charmaz (2006)

3.1 Unit of Analysis and Characteristics of Participants

The unit of analysis was Johnson Control, a Fortune 500 organization that adopted the TBL approach. Johnson Controls is a global leader and supplier for Building Efficiency, Power Solutions, and Automotive Experience. Utilizing the TBL approach, Johnson Controls promotes economic, social, and environmental practices that benefit the local communities, shareholders, customers, and employees. Research participants were identified using purposeful sampling. Participants (employees of the organization) were divided into groups based on the organizational rank, level of responsibility in strategic planning, and expertise in TBL and sustainability. Therefore, the list of participants included vice presidents of the three groups (Building Efficiency, Automotive Experience, and Power Solutions), directors of strategic planning, strategic planning managers, vice presidents and managers in sustainability, vice presidents and directors of public affairs and communications, and all members of the Global Environment and Sustainability Council (GESC). A summary of the descriptive attributes of participants is shown in Table 2. Participants were selected using purposeful, snowball, and theoretical sampling. A total of 23 in-depth interviews were conducted via conference calls. Purposeful sampling generated 20 participants, snowball sampling generated one participant, and theoretical sampling generated two participants.

Table 2. Descriptive attributes of participants

Title	Group	Tenure	Functional Area	Executive Y/N	Location
Vice President	Power Solutions	[6-10]	Strategy	Y	NA
Director	Automotive Experience	[16-20]	TBL	Y	NA
Director	Corporate	[1-5]	Communications	Y	NA
Director	Building Efficiency	[6-10]	TBL	Y	NA
Director	Power Solutions	[1-5]	TBL	N	NA
Vice President	Building Efficiency	[11-15]	Corp Affairs	Y	SA
Director	Power Solutions	[11-15]	Strategy	Y	NA
Vice President	Building Efficiency	[11-15]	Strategy/TBL	Y	NA
Director	Corporate	[6-10]	Strategy	N	NA
Vice President	Corporate	[6-10]	Strategy	Y	NA
Vice President	Building Efficiency	[6-10]	Strategy	Y	NA
Vice President	Corporate	[6-10]	Government Relations	Y	EU
Director	Corporate	[1-5]	Global Affairs	Y	Global
Vice President	Building Efficiency	[6-10]	Strategy	Y	Global
Manager	Building Efficiency	[1-5]	Relations	N	NA
Director	Corporate	[1-5]	Investors Relations	N	Global
Director	Corporate	[11-15]	TBL	Y	Global
Vice President	Corporate	[16-20]	Government Relations	Y	NA
Director	Building Efficiency E	[1-5]	Government Relations	N	EU
Vice President	Automotive Experience	[6-10]	Communications	Y	EU
Manager	Building Efficiency	[1-5]	Strategy	N	NA
Director	Building Efficiency	[1-5]	Strategy	N	Asia
Vice President	Automotive Experience	[6-10]	Strategy	Y	EU

Initially, purposeful sampling was used to allow for insightful inquiry. This helped the researcher to understand the phenomenon in-depth. Key employees from GESC and strategic planning leadership at Johnson Controls were purposefully selected for their relevance of their expertise to the research topics. They were “illuminative participants

who will offer useful manifestation of the phenomenon of interest” (Patton, 2002, p.40). The initial list of participants included 54 employees. Due to workload, out of the 54 employees that were contacted, 20 were available to participate in the study at the end of purposeful sampling. Snowball sampling was used to locate information-rich key participants (Patton, 2002). Participants in the research were asked to recommend potential candidates that are suitable for the study. “By asking a number of people who else to talk with, the snowball gets bigger” (p.237). Snowball sampling identified one additional participant that was added to the list for a total of 21 at the end of snowball sampling.

Once the conceptual categories were constructed from the data, theoretical sampling was used to obtain further data for the purpose of explicating the categories (Charmaz, 2006). Theoretical sampling was used because it “allows the researcher to discover the constructs that are relevant to this problem and population, and allows the researchers to explore the constructs in-depth” (Corbin & Strauss, 2008, p.145). Constructs related to talent acquisition and investors emerged from the analysis. In order to explore the constructs in-depth, theoretical sampling was used to add two more participants to the study.

3.2 Interview Guide

A total of 23 in-depth semi-structured interviews were conducted with individuals at Johnson Controls in strategic planning, public affairs, communications, and GESC functions. After an executive summary of the research was sent out to the participants, a sample of the interview guide followed via email. The interview questions were designed with the aim of answering the research questions. Interviews were conducted via conference calling. Each interview lasted from 30 minutes to 60 minutes. Interview questions were designed in light of the research questions (main and sub questions) and to ensure alignment between the two. Table 3 shows the alignment between the research questions and the interview questions.

Table 3. Descriptive attributes of participants

Research Question	Interview Question
How does TBL influence strategic positioning within a global organization? (main question)	-To be inductively answered through data analysis and document reviews
What does TBL mean to the organization? (sub-question one)	-What is your understanding of TBL? Is there a system for TBL in place at Johnson Controls? Can you give me an example of how Johnson Controls uses the TBL as a competitive advantage? -Why do you think Johnson Controls emphasizes social responsibility, environmental leadership, and economic prosperity in the work that we do? How important do you think this emphasis is to leadership of the company? Do you think it is a top priority? Why or why not?
How does the organization incorporate TBL into the image? (sub-question two)	-How do you describe the image of Johnson Controls? Can you describe a vivid picture of the “image” we are trying to project to both our internal and external stakeholders? -How important do you think it is for Johnson Controls to be viewed as a “TBL driven organization”? Why? How does Johnson Controls associate its “image” with TBL? Can you give me an example?
How does the organization use TBL image to differentiate its strategic position in the market? (sub-question three)	-How does Johnson Controls strategically position itself in the market? In other words, what are the positioning strategies at Johnson Controls as an organization? -What are some of the differentiation strategies used at Johnson Controls to achieve the desired strategic position in the market? -How is “TBL image” used in the strategic positioning of Johnson Controls? Can you give me an example?

In addition to the in-depth interviews, data collection included document reviews. Collecting more data from other sources was necessary for documenting events and conflicts, simplifying the manipulation and categorization of the data, and quantifying the data as required for the statistical analysis (Marshall & Rossman, 2006). Documents

included financial statements, annual financial reports, sustainability reports, and submissions to governmental agencies.

3.3 Data Analysis

Interviews were tape-recorded and transcribed. Transcription generated about 260 pages. The researcher reviewed notes from each interview and wrote a total of 27 memos. Different forms of data (written notes during the interviews, memos, and documents) were cross-referenced for patterns, relationships, confirming, and disconfirming data. The data were coded and grounded theory techniques were used to analyze them. The goal was to expand knowledge on TBL as an emerging phenomenon and to build new theory around the influence of TBL on strategic positioning through image differentiation. At a point in the process, data analysis was done simultaneously with data collection. Data collection and coding continued until theoretical saturation was achieved. Yin (1999) refers to theoretical saturation as the unlikelihood of additional data to provide new knowledge or information as a result of the sequential process of data collection, coding, and interpreting. Similarly, Corbin and Strauss (2008) define theoretical saturation as “the point in analysis when all categories are well developed in terms of properties, dimensions, and variations” (p. 263). When it was realized that no new constructs were being generated, the simultaneous process of data collection and data analysis concluded.

Continuously sorting the codes into several configurations and connecting categories enabled the researcher to gain deeper understanding of the data. Guided by grounded theory, three types of coding were used in this study: open, axial, and selective coding. Open coding refers to the unrestricted identification of categories that are naturally occurring from the data. Initially, many codes were used to organize and assign the empirical data logically until coherent structure was achieved. Open coding and axial coding went hand in hand. Although the data were broken apart to identify constructs (open coding), they were put back together by relating those constructs into categories (axial coding). Finally, categories were connected using selective coding. During selective coding, the categories were organized in terms of their potential to fit the data within them. Starting with the most powerful (important) categories, iterations of data fitting took place until all the data have been categorized. Selective coding was used to develop a story that connects the categories through integration.

Analysis strategies included 1) unique case orientation, 2) inductive analysis and creative synthesis, and 3) holistic perspective. The selection of unique case orientation was driven by the assumption that implementing the TBL approach at Johnson Controls is an individual case and a first level of analysis. Inductive analysis and creative synthesis aimed toward exploring themes or patterns through analytical principles (Patton, 2002) and creating the typology(s) based on the gathered data (Marshall & Rossman, 2006). The selection of this procedure was driven by the need to explore themes or patterns in order to discover the interrelationships and level of integration between the defined attributes. Holistic perspective is a strategy characterized by the need to view the phenomenon as a complex system (Patton, 2002). The selection of this strategy was mainly driven by the fact that TBL as a sustainability-related construct was a complex construct that mandated the balance of several factors (economic, social, and environmental) in order for the planet to continually exist (Aras & Crowther, 2009).

Data analysis of document (document reviews) was used to further explore the constructs as they emerged from the coding process as well as to find evidence and support. The documents used in the analysis included business and sustainability reports, Form 10-K report, GRI report, the 10-year Marker document, the Empire State Building case study, the Johnson Controls headquarters case study, the Philanthropic Report, and the UNGC Report. For example, when exploring the meaning of TBL, respondents indicated the economic, social, and environmental lines. To confirm, the relevant documents were reviewed. It was found that the definition of TBL by the respondents was aligned with the Johnson Controls definition as shown in the annual business and sustainability report. In the report, Johnson Controls communicated the central message to stakeholders, which was seeking growth in every dimension; economic prosperity, social responsibility, and environmental leadership (Johnson Controls, 2012).

4. Findings

The findings show how TBL, strategic positioning, differentiation, and image are interrelated within a global organization. As shown on the upper left side of Figure 1, the research found that in a TBL-driven organization, TBL as an approach is embedded in the organization.

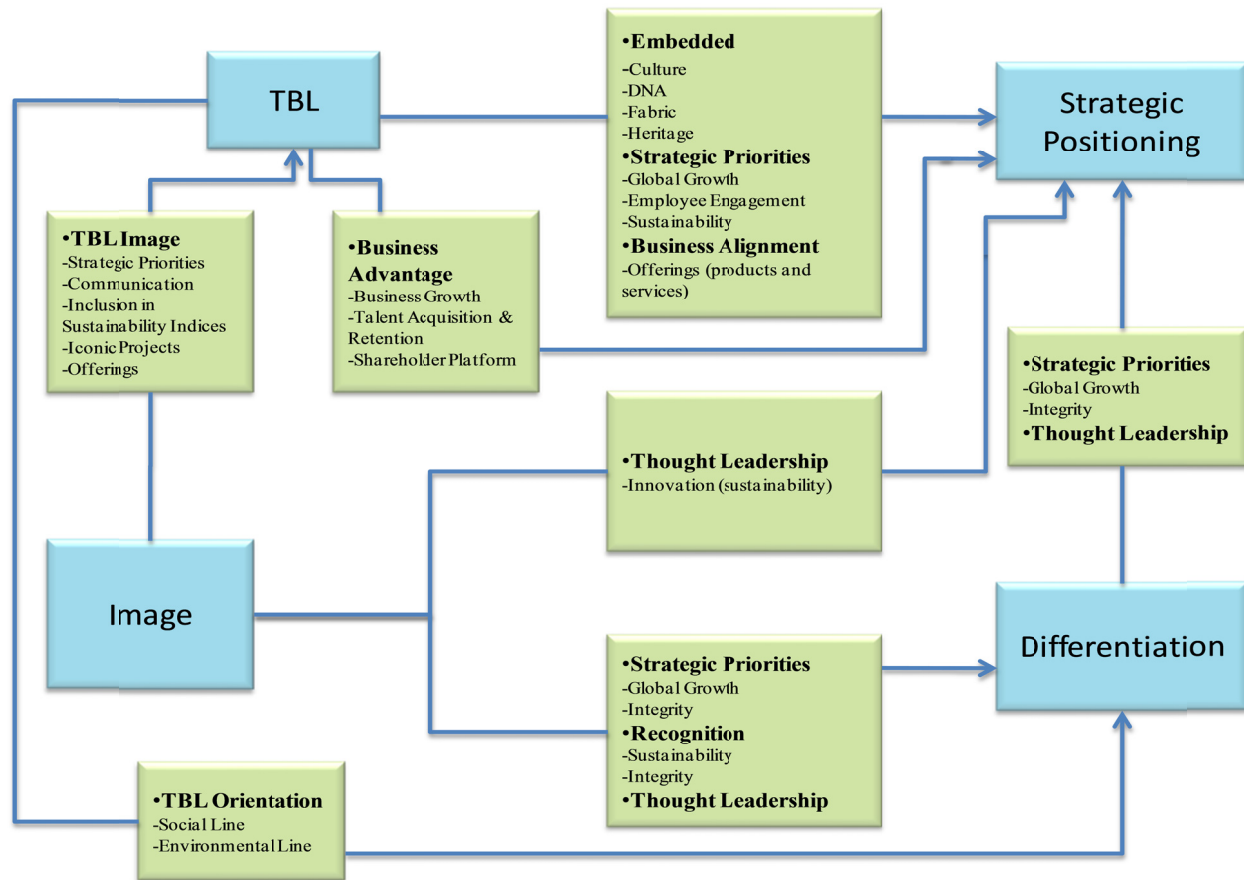


Figure 1. The influence of TBL on strategic positioning framework

Consequently, TBL is woven into the strategic positioning of the organization by being manifested in the strategic priorities that are developed to ensure the long-term success of the organization. Scholarship in TBL shows that TBL is developed as a framework to measure the business performance of the organization. The research shows that the extent of integration of TBL into strategic positioning is influenced by the degree of business alignment between the objectives of TBL and the products and services offered by the organization. Sequentially, the emphasis behind integrating the TBL approach into the strategic positioning is driven by the business advantages TBL brings to the organization. Findings also suggest Thought Leadership (in the sustainability domain) as a new dimension in which an organization can use as a differentiator for strategic positioning. In terms of the connection between differentiation and image, it was found that differentiation can be achieved using multiple images simultaneously. For example, the organization's images as a sustainable organization and one that conducts business with integrity are sources of differentiation and are reflected in the strategic priorities and the external recognitions. This research also found that a relationship exists between image and strategic positioning in the form of the Thought Leadership image, which is integrated into the strategic priorities of the organization. Additionally, portraying the TBL approach in the image of the organization, thus creating the *TBL Image*, is reflected in multiple ways (strategic priorities, communication, inclusion in indices, and in offerings). Lastly, the research suggests that the TBL orientation of the organization (particularly in the social and environmental lines) is a source of differentiation.

4.1 TBL and Strategic Positioning

Scholars have studied the relationship between sustainability related constructs and strategy; my study, however, explores in depth how TBL influences the strategic positioning in the organization and unfolds several facets in which TBL contributes to the shaping of the strategy in a TBL-driven/oriented organization. Specifically, in the context of this research, it was found that the structure of TBL is woven into the culture of the organization and is intertwined into the DNA, fabric, and heritage of the organization. Therefore, TBL becomes embedded in the strategic priorities that define the strategic position of the organization. This research also shows that the degree of business alignment between the TBL objectives and the products and services offered by the organization influences the impact of TBL on the strategic positioning.

4.2 TBL Is Embedded in the Organization

Among the participants' first thoughts of TBL in Johnson Controls is that it is embedded in the organization by being part of its culture, DNA, fabric, and heritage. A link between TBL and the culture suggests that incorporating the TBL approach is a result of having an organizational culture that is aligned with the TBL construct. For example, Johnson Controls was founded on the idea of designing and manufacturing energy-saving products. Additionally, community involvement and charitable contributions are part of the organization identity. Therefore, the elements (environmental and social) of TBL are interlinked with the organization's identity. Similar to this definition, respondents indicated that the reason for emphasizing the TBL dimensions is because it is part of the organization's DNA and fabric; this is illustrated in the following response:

RESP 13: I think a lot of it goes back to the heritage of the organization. I think at the end of the day if you look at organizations and we are one that is 127 years old... the reason we continue to prosper as we had in the last century is certain things that define what Johnson Controls is. It is part of our DNA, and I think all great organizations have that DNA. Regardless to what business we become engaged in, there is always something that makes Johnson Controls stand out from other organizations; that makes it unique about this place. I think a lot of that manifests itself in those dimensions. We are a company that has given dividends to shareholders for the last 127 years. We are a business that started with the idea of sustainability.

In this quote, this participant, like many of the ones interviewed, linked TBL [in the context of sustainability] to the heritage of the organization. The participants indicated that that TBL has become part of the DNA and the fabric of the organization.

4.3 TBL Is Integrated into the Strategic Priorities

The study shows that TBL is embedded in the strategies of the organization as part of the 10-year marker, which is a set of nine strategic priorities that were developed to ensure the long-term success of the company. These priorities are integrity, innovation, sustainability, customer satisfaction, continuous improvement, global growth, employee engagement and leadership, quality, and shareholder value. Analysis of the strategic priorities showed that TBL is embedded in three strategic priorities that reflect the economic, social, and environmental lines of TBL. The economic line of TBL is reflected in the global growth strategic priority, which states that the organization will thrive in the global economy and will seize opportunities to ensure long term success. The social line of TBL is reflected in the employee engagement and leadership strategic priority, which states that as the organization grows, its employees will also grow through engagement and involvement in communities to mirror the organization's global markets and population. Lastly, the environmental line of TBL is reflected in the sustainability strategic priority, which expresses the organization's thrust toward environmental sustainability through the design and manufacturing of environmental friendly products and services. In line with the findings from the analysis, respondents indicated that TBL [and its image] is embedded in the strategic positioning in Johnson Controls through the strategic priorities as illustrated in the following response:

RESP 1: The *TBL Image* is used in the strategic positioning, because it is embedded deeply into each of our business in terms of how we run our business and how we operate our business, as well as in the offerings that we provide to our customers. Our strategic plans incorporate our vision around how to be more sustainable, how to deliver better sustainability outcomes for our customers, so I would say that it is profoundly embedded in our strategies.

This particular participant indicated that TBL [its image] is integrated into the strategic priorities and plans of the organization. As this example excerpt demonstrates, TBL is embedded in the strategic positioning of the organization by being integrated into the strategic priorities.

4.4 Integrating TBL into Strategic Positioning Is Influenced by Business Alignment

Another key category that re-emerged from using the TBL in the strategic positioning is the influence of the line of business. Data from interviews and documents reviews revealed that the extent of integrating TBL into the strategic positioning is influenced by the degree of business alignment (between the objectives of TBL and the line of products/services offered by the each of the three groups). Where the lines of products and services are directly related to the elements of TBL, the *TBL Image* is strongly reflected. For example, review of the each of the business group sites, clearly showed a stronger TBL and sustainability image in Building Efficiency than in Automotive Experience group. This is driven by the direct link between TBL elements and the products and services offered by the Building Efficiency group. Similarly, respondents indicated that the extent of reflecting the *TBL Image* differed based on the business group as illustrated in the following response:

RESP 2: I would say that we use the *TBL Image* in our strategic positioning. We do it differently based on the activity.

Based on the review, respondents in Building Efficiency indicated the strongest connection between *TBL Image* and strategic positioning, followed by participants from the Power Solutions, and then participants from the Automotive Experience. The sample response below explains this clearly:

RESP 3: I think Building Efficiency uses the *TBL Image* because it is aligned with the value proposition of the business in terms of providing solution for energy efficiency savings, low operating expenses of buildings. So there is a direct link between what Building Efficiency can sell (and TBL).

As the business propositions of Building Efficiency are the most closely related to the objectives of TBL, Building Efficiency places the greatest emphasis on TBL when compared to the other business groups.

4.5 Strategic Positioning and Differentiation

Through this research, it was seen that through Strategic Priorities and Thought Leadership, the organization differentiates itself to achieve its strategic position. Respondents indicated that among the nine strategic priorities, Global Growth and Integrity are two main differentiators for the organization.

Global Growth. Perhaps the most straightforward way to demonstrate the importance of growth to Johnson Controls is by using it as the central message to all stakeholders as shown on the Annual Business and Sustainability Report (Johnson Controls, 2012 b). To frame global growth as a strategic priority, Johnson Controls aims to be recognized as a global growth company, and that it will thrive in the global economy and will seize growth opportunities (Johnson Controls, 2012e). Additionally, global growth is manifested in the global footprint, which is evidenced by the presence of the Johnson Controls operations around the globe emerged as one of the differentiation factors as it enables the organization to be everywhere the customer requires (Johnson Controls, 2012d). Respondents indicated that the global growth and global footprint are two aspects that contribute to the differentiation of Johnson Controls as illustrated in the following responses:

RESP 8: The extent of the impact of our business solution was not narrowly defined in terms of here is how much we saved money; it was here is what we did to advance our customers' goals. That included the TBL kind of thinking. Even if that wasn't what our customers initially had thought they were going to get from us, this is what they get from us; value in all domains. We are bringing you: better employee experiences, we are bringing you safer work environments; we are bringing you energy savings, environmental improvements, and cost savings. When we create our value proposition in that way, it creates a tremendous rebel effect about how our clients are going to view what they are looking for in this environment. So it becomes a differentiator, because we are the ones talking about how you achieve that kind of TBL results.

RESP 10: What differentiate us are our global footprint, our low cost position, and our quality. We enjoy manufacturing aspects that enable us to drive our cost down and at the same time invest in hundreds of projects throughout the past years that are focused on quality and continuous improvement.

Integrity. One of the core values for long-term success, integrity is among the critical constructs in Johnson Controls. Although corporate documents did not explicitly link integrity as a differentiation strategy, integrity plays an integral role in the success of the organization, which is demonstrated by being the first core value on the 10-year marker (Johnson Controls, 2012e). One participant indicated that integrity is a differentiator for Johnson Controls.

RESP 7: I think that most common and most significant element that bridges the business units is actually the focus and discussions around integrity. Something that we bring to the equation is a large global footprint (#1) and integrity (#2) in all of our operations and doings.

Thought Leadership. Thought leadership refers to the championing of new ideas guided by innovation (McCrimmon, 2011). Therefore, "thought leaders inspire leadership; they ignite imaginations, explode old myths, and illuminate paths to the future that others can follow" (Butler, 2012, p. 1). Similarly, Butler (2012) used a definition for thought leaders offered by Monash University suggesting that what differentiates thought leaders from others is "the recognition of being at the forefront of innovation, and cutting-edge thinking, and having the confidence to promote or share those ideas as actionable distilled insights for business improvement" (p.7). Participants indicated that Thought Leadership is a differentiator for the organization.

RESP 2: We are active as thought leader and that differentiates us. We do research with customers where we interview business leaders on what they are doing and how they are evaluating energy efficient projects.

4.6 Differentiation through Image

This research shows that image is closely related to differentiation and strategic positioning. This connection is expressed in re-emerging categories that linked image to strategic positioning and differentiation, particularly in the Thought Leadership area. In terms of using the image as a tool for differentiation, participants indicated that image is used to differentiate the organization in three areas: strategic priorities (global growth and integrity), recognition, and thought leadership. In other words, the organization utilizes its image as a 1) globally growing organization that conducts business with integrity, 2) one that is recognized for its sustainability achievements and integrity, and 3) thought leader to differentiate itself from other organizations. Interviewees have also linked the image of the thought leader to strategic positioning directly. Nine respondents indicated that the image of Johnson Controls reflects a thought leader that drives innovation as illustrated in the following responses:

RESP 22: They also perceive us as leader in our industry, as a thought leader that is constantly innovating and certainly bringing value to our shareholders.

RESP 2: We are active as thought leader and that differentiates us. We do research with customers where we interview business leaders on what they are doing and how they are evaluating energy efficient projects.

4.7 Thought Leadership in Innovation

The re-emerging of Thought Leadership as a category suggests its significance to differentiation and strategic positioning in a TBL-driven/oriented organization. Document analysis and responses from interviewees revealed that Thought Leadership is linked to innovation particularly in the sustainability area. Innovation is one of the five corporate values and one of the nine strategic priorities. As a differentiator, the organization states that “Innovation will set us apart from the competition and will be a significant driver of our global growth and profitability”, (Johnson Controls, 2012e, p.1). Johnson Controls drives innovation through Thought Leadership. The organization provides thought leadership in terms of continuing “to look for ways to enhance Johnson Controls’ reputation as a leader in sustainability and as a thought leader on key issues, such as energy efficiency, vehicle electrification and battery recycling” (Johnson Controls, 2012b, p. 46).

4.8 TBL Orientation Is a Source of Differentiation

Aligned with the participants’ responses, Laszlo and Zhexembayeva (2011) have indicated that “companies as diverse as Johnson Controls ...are pursuing differentiation strategies with sustainability performance in their core activities” (p.80). The authors added that sustainability contributes the organization’s ability to differentiate in one of two ways: by expanding the product line to include sustainability-driven products and by improving the existing differentiation attributes (like redefining image, quality, and stakeholder relations). The literature review revealed other studies that showed the relationship between other sustainability-related constructs and differentiation. As an emerged category, TBL orientation had two properties: social line and environmental line. Respondents indicated that the TBL orientation allows Johnson Controls to differentiate itself in the respective markets. The following are illustrative excerpts:

RESP 1: It [TBL] has been very important to us as a lever for differentiation and it has been important for us in terms of differentiating us as a partner with prospective customers because I really think our customers view Johnson Controls as being different than others when it comes to this space.

RESP 22: So it becomes a differentiator, because we are the ones talking about how you achieve that kind of TBL results.

Social line. Respondents indicated that involvement in the local communities in which the organization conducts business in was among the differentiator factors for Johnson Controls from other players in the market.

RESP 15: It [TBL orientation] is a competitive advantage. We have good competitors that make similar products to similar customer. With all things being equal (price, quality, footprint, delivery, technology), a company would rather do business with someone who has is more sustainable, treats its employees well, they are involved in their communities. So it is the soft things that we believe is a differentiator when you are in a nose-to-nose competition.

RESP 12: Our ability to engage in dialogues with our communities about how big we are and also how great we are (in terms of our respect to TBL) is an important differentiator for us.

4.9 Associating the Organization Image with TBL; Creating the TBL Image

Johnson Controls associates its image with TBL through incorporating it into the strategic priorities, communication,

inclusion in the sustainability indices, iconic projects, and offerings. Incorporating TBL into the strategic priorities of the organization is a way of demonstrating that Johnson Controls believes in TBL.

Strategic Priorities. A review of the strategic priorities and corporate values revealed that TBL is weaved into the global growth, employee engagement, and environmental sustainability to reflect the economic, social, and environmental lines respectively. Respondents pointed out the use of the economic, social, and environmental elements as a slogan on the business and sustainability report is one of the most straightforward associations with TBL. Similarly, TBL is also weaved into the corporate values. Johnson Controls has five corporate values; integrity, customer satisfaction, employee engagement, innovation, and sustainability. Johnson Controls values have strengthened the organization, shaped its culture and guided behavior on the job for more than 125 years. These values also support the strategic priorities as listed in the 10-year marker. With focus on employee engagement and sustainability, the definitions of the values were analyzed to understand the presence of TBL. Employee engagement as a corporate value reflects the social line of TBL with respect to promoting diversity and the human capital development. Sustainability as a corporate value reflects the environmental line with respect to improving the environment. Ten respondents indicated that one way of associating the image of Johnson Controls with TBL is through incorporating TBL into the strategic priorities (10-year marker) and the corporate values. This is illustrated by the following responses:

RESP 16: If you look at the five values we have in the corporation: (integrity, customer satisfaction, employee engagement, innovation, and sustainability). So it is one of the five key values that we talk about, and when we go into what sustainability means to us, it is the triple bottom line. It's in that high level value set that we have of who we are as an organization.

RESP 1: Business and sustainability report is absolutely used to associate our image with TBL. Financially, our investors know that we are in the business of making money. We report on our revenue and profit on our return, we have very specific metrics to report our progress and commitment toward our communities.

Communication. Additionally, participants referred to advertising and communication messages to clients and customers as a way to associate the image of the organization with TBL. Johnson Controls advertises its accomplishments using iconic projects in publications including *The Wall Street Journal*, *Financial Times*, and *The Economist*. The organization also publishes an internal online newsletter called "Efficiency Now". The newsletter provides insight and information about major topics in Building Efficiency and presents and showcases case studies of how Johnson Controls helps its clients be innovators (Johnson Controls, 2012). Respondents indicated the use of communications and advertising to associate the image of Johnson Controls with TBL as illustrated by the following response:

RESP 8: In the marketing sense: we do the how-to-make-your-buildings work campaign. Part of the Wall Street advertising under the triple bottom line wins. We talk about saving energy; reducing waste, helping people live more comfortable, improve the quality of hospital care. The entire series of communications efforts was specifically to specifically talk about TBL outcomes, not to just say, we saved money. Messaging always included all the other elements (never just saving money). We were trying to communicate how Johnson Controls is a successful business. But when it came to how we communicate it, it was very clear that we had to communicate all the results.

Inclusion in the Sustainability Indices. Inclusion in the sustainability indices is another way to associate the image of Johnson Controls with sustainability and TBL. In the sustainability space, some of the key sustainability indices the organization is included in are: Dow Jones Sustainability Indexes: World & North America, FTSE4Good Index Series, KLD Indexes, NASDAQ OMX CRD Global Sustainability Index, and STOXX Global ESG Leaders Indices.

Iconic Projects. The organization also associates its image with TBL through a series of actions that can be divided into iconic projects and offerings. Examples of iconic projects include the upgrading of the Empire State Building and the establishment of the Johnson Controls Headquarters in Milwaukee, WI as a showcase for sustainability. Examples of associating the organization's image with TBL through offerings include the wide spectrum of products and services offered by Johnson Controls that target the increase in energy efficiency, battery recycling, utilization of sustainable material, and decrease in the environmental footprint. Six respondents indicated the use of iconic projects as a way to associate the image of Johnson Controls with TBL as illustrated in the following responses:

RESP 6: We advertise what we did with Empire State Building. We saved a tremendous amount of energy on a national icon which has social value as well, because we helped turn an old building into a future building. A building that demonstrates what you can do in terms of energy efficiency with bold and existing

architecture.

RESP 2: The Empire State Building is another example because it is an iconic building known around the world. It is something that allows us to bring attention to our products and services that we as a company bring to customers like the owner of the Empire State Building. It is something that grabs the attention of potential future customers and building owners. It is a great attention getter.

Offerings. Respondents indicated that among the straightforward ways to associate the image of Johnson Controls with TBL is through the products and services being offered in the market. Through the incorporation of the TBL elements into the products and services, Johnson Controls helps its customers and clients meet their economic, social, and environmental demands as well. The organization does that by offering quality products, services, and solutions that optimize energy and operational efficiencies of buildings, lead-acid automotive batteries and advanced batteries for hybrid and electric vehicles, and interior systems for automobiles. Eleven respondents indicated that the incorporation of the TBL elements in the offerings (products and services) is a way of associating the image of Johnson Controls with TBL as illustrated in the following responses:

RESP 1: The most profound thing that we do is that we link it to our offerings. It shapes the products and services that we offer our customers and the type of organization we want to be. It motives and drives everything that we do.

RESP 22: We are part of the broader set of economic decisions, that we are a part of the community, that our products and services can create better environmental outcomes.

4.10 Business Advantages Drive the Influence of TBL on Strategic Positioning

Participants were asked about the importance of the *TBL Image* in Johnson Controls. Responses linked the importance of the *TBL Image* to business advantages. The re-emergence of the source for business advantage category underscores the relation between the *TBL Image* and the emphasis of TBL in Johnson Controls. Three properties characterized the category: business growth, talent, and shareholder platform.

Business growth. A re-emerging category, business growth was suggested again by seven respondents as being stimulated by the *TBL Image*, particularly in energy efficiency space as illustrated in the following responses:

RESP 3: It will come out in regards to the 10 year marker. It is not a core focus area. There is a recent study that said that there is \$800B of wasted energy in buildings around the plant, we can easily jump onto that, and say, see...that's all what we are about.

RESP 22: Companies that are perceived as green, sustainable with a TBL are companies people want to do business with and have in their communities. These are all things that benefit the business long term. Our image is that a company that adheres to the principles of TBL.

Talent. The *TBL Image* is important in terms of attracting new talent to the organization. Johnson Controls has associated the social line of TBL (through talent acquisition and retention) with the building of shareholder value over the long run. The organization has indicated that attracting, motivating, and retaining highly qualified global management team who will drive a superior performance will build a shareholder value in the long-term (Johnson Controls, 2012g).

Four respondents pointed out that younger generations (new talents) are more attracted to organizations that support TBL as illustrated in the following response:

RESP 6: I also believe that the image is important because it helps us recruit good people and keep good people as long term employees. I think demographically that the younger people are tend to be more environmentally and socially aware and as they are thinking about career choices, I think they place a higher weight on sustainability than people like me who graduated in the 1980's. People tend to look for companies to work that have good results in this area. I think that will be increasingly important, not even now but in the future as we are coming up at a time where technical resources are and will be retiring. We will be fighting more and more for the best engineering and technical talents and I think it helps to helps to have that image when we are recruiting. It also helps with retention of people.

Shareholder platform. Five responses established a link between the *TBL Image* and the performance of the organization. An official in Building Efficiency suggested that – contingent upon further research – there might be an association between the *TBL Image* and an increased shareholder value. Social investors are defined as investors who apply non-financial characteristics to the investment decision making process. The non-financial characteristics relate the investor's value system to social and environmental considerations. Also known as social responsibility

investing (SRI), social investors encourage organizations to improve their practices in the social and environmental areas (US SIF, 2012). Respondents indicated that the *TBL Image* helps in attracting investors as illustrated in the following response:

RESP 15: From an investor's standpoint, there is an increasing pool of investors who are gravitating toward companies that have a good TBL story. The good news about that is that those investors tend to value those companies higher, than, say auto investors. You can drive the stock prices up by having a good TBL story because green investors place higher value. Despite its small margin, SRI is rapidly growing at about 13% annually as far as the dollars invested in these funds. Last year, some of the big name investors like Fidelity and J.P Morgan started SRI/Green funds and this is changing the nature of the conversation, now you are starting to get people's attention. This is a real sign that this is becoming a mainstream opportunity. The DJSI and FTSE4Good indices (and we are included in 12 of them), those firms have helped the social responsibility investors to find information about companies that pass their screening. Being on these indices makes it a lot easier to sell to the social responsibility investors.

5. Discussion

This research explores the influence of TBL on strategic positioning through image differentiation. It was found that in a TBL-driven/oriented organization, TBL is embedded in the strategic positioning of the organization. The research also found that the TBL orientation and *TBL Image* are differentiators that enable the organization to achieve its strategic position. A framework that illustrates the interactions among TBL, strategic positioning, differentiation, and image within a global organization was developed. This framework demonstrates how the "embedded" TBL influences the strategic positioning by being constructed into the strategic priorities that are developed to ensure the long-term success of the organization. The economic, social, and environmental lines of TBL are manifested in the Global Growth, Employee Engagement, and Sustainability strategic priorities respectively. This is driven by the fact that TBL has become part of the culture and DNA of the organization. Another reason for including the TBL elements in the strategic priorities are the business advantages that come with TBL.

The findings of the research also suggest that in order to establish the *TBL Image*, the organization utilizes several avenues to showcase its achievements in the TBL (and sustainability) area. The organization associates its image with TBL through integrating it into the strategic positioning, communication, and lines of products and services it offers to the market. The research also shows that Thought Leadership as a key differentiator through image that enables the organization to achieve its strategic position, particularly, in the innovation area. The findings contribute to the sustainability and marketing literature by adding new insight into TBL in terms of how it is connected to strategic positioning through image differentiation. The findings also contribute to the Human Resource literature by showing the impact of TBL on talent acquisition and retention, particularly, young talent. The implications of the findings are discussed in the following sections.

5.1 Theoretical Contributions and Implications

Grounded theory technique was used to create a deeper conceptual understanding of how TBL influences the strategic positioning within a global organization. Prior scholarship by Goel (2010) on TBL and by Heikkurinen (2010) on image differentiation have been extended by building new theoretical propositions about the *TBL Image* as a differentiator that enables the organization to achieve its strategic position. This work sheds the light on TBL as a structured framework driven by sustainability and how it influences the strategic positioning within a global organization. This work also shows how the business advantages of TBL and the business alignment (between the TBL elements and the business objectives of the organization) influence the strategic positioning. Additionally, this study shows Thought Leadership as a differentiator, particularly, in the innovation area. This work makes several theoretical contributions, which are described in depth next.

First, discovering that TBL is embedded (in the TBL-driven/oriented organization) suggests that incorporating the TBL approach into the organization is a result of having an organizational culture that is aligned with the TBL construct. For example, Johnson Controls was founded on the idea of saving energy from the earliest products. Additionally, community involvement and charitable contributions are part of the organization identity. Therefore, the elements of TBL are interlinked with the organization's identity. In a similar notion, Laszlo and Zhhexembayeva (2011) referred to embedded sustainability as the incorporation of the sustainability elements into the core business of the company in a way that strengthens the company's strategy. Embedded sustainability is invisible, yet has a huge impact on the employee motivation and loyalty creation in the supply chain and within consumers. The authors describe organizations that embed sustainability into their strategies as "unlike the majority of companies that simply *bolt on* sustainability to their existing strategy and processes...these pioneering businesses *embed* sustainability into

the very DNA of their businesses, thus deeply transforming their strategy and operations for enduring value creation” (p. 100). This study extends existing literature by focusing on TBL and hence, suggesting that in TBL-driven/oriented organizations, TBL is embedded in the strategic positioning of the organization.

Second, several studies showed the business advantages of other sustainability-related constructs like sustainable development and CSR in terms of talent acquisition and retention. For example, Husted and Salazar (2006) suggested that when corporate social performance is approached strategically, it drives performance improvements. The authors suggested that the attraction of highly qualified employees as a result of the corporate social performance reduces the cost structure in the organization and hence, improves the performance of the organization. Other studies suggested that sustainability improved employee retention and recruitment process ultimately resulting in enhanced productivity (Aguilera, Rupp, Williams, & Ganapathi, 2007; Russo & Fouts, 1997; Turban & Greening, 1997). Although most studies focused on either the social or environmental aspects of sustainability, very few shed light on TBL, particularly with respect to young talent. This study established the term *TBL Image* and shows that it enables the organization to attract and retain talent, especially the younger talent as they are more attracted to organizations that participate in the TBL space.

Third, another area for capturing the TBL business advantage is through improving shareholder value. Participants have indicated that another reason for emphasizing the TBL approach within Johnson Controls is to contribute to optimization of shareholder value. Participants have indicated that the TBL approach enables Johnson Controls to optimize the shareholder value by considering the three areas that surround the business. Although the literature did not reveal significant empirical research on TBL and shareholder value, evidence exist on the positive relationship between shareholder value and other sustainability-related constructs. For example, Martin and Petty (2009) showed that when practiced strategically, corporate social responsibility (CSR) can maximize the shareholder value resulting in organization doing well by doing good. Yet, there is no empirical evidence on showing the relationship between TBL and shareholder value, therefore, this study suggests that TBL helps the organization gain a business advantage as a contributor to the optimization of shareholder value.

Fourth, respondents indicated that the *TBL Image* drives business growth in two ways. First by being perceived as a leader in the respective market, the organization can benefit from the image by securing new business opportunities. Second by being viewed as sustainable organizations with TBL focus, customers become attracted to the organization and local communities welcome the new partner. By being a welcomed partner (and neighbor), the organization can foster new business growth through seizing business opportunities in local communities. For example, retrofitting and upgrading of local buildings (schools, universities, etc.) expands the business growth of the organization. Similarly, the literature review revealed a number of studies that showed a positive relationship between image as a construct and the performance of the organization using different measures for the performance including shareholder value, stock returns, and profitability (Roberts & Dowling, 2002; Smaiziene, 2008; Smith, Smith, & Wang, 2010). Additional studies showed that corporate reputation has a positive influence on attracting new customers, retaining existing customers through increased loyalty, reducing the customer’s perceived risk in the product, consequently improving the likelihood of purchasing the product, and attracting new business partners (Dalton & Croft, 2003; Dowling, 2001; Fombrun, 1996; Helm, 2007). Although the literature did not reveal a significant research that links TBL to the image, some research has established a relationship between other sustainability-related constructs (like CSR) and corporate image. For example, Bibri (2008) looked at the relationship between CSR/sustainability and corporate reputation. Unlike existing literature, this study showed that the *TBL Image* has a positive influence on the business growth on the organization.

Fifth, aligned with the participants’ responses, Laszlo and Zhexembayeva (2011) have indicated that “companies as diverse as Johnson Controls ...are pursuing differentiation strategies with sustainability performance in their core activities” (p.80). The authors added that sustainability contributes the organization’s ability to differentiate in one of two ways: by expanding the product line to include sustainability-driven products and by improving the existing differentiation attributes (like redefining image, quality, and stakeholder relations). The authors suggested that corporate social performance allows the organization to differentiate itself in the industry. Further, Laszlo and Zhexembayeva (2011) suggested that sustainability can weaken or strengthen the strategic position of the organization by driving the organization to perform existing activities differently (like recycling water used in manufacturing) and to perform different activities (like providing a water recycling service to a customer). According to the authors, embedded sustainability is a source for differentiation that can improve the strategic position of the organization by strengthening the cost leadership and the product differentiation. Building on existing literature and extending it to the TBL area, this study suggests that TBL contributes to the differentiation of the organization in the respective market.

5.2 Practical Implications

Practitioners who are interested in studying how TBL interacts with strategic positioning through image differentiation will benefit from this study as the Influence of TBL on Strategic Positioning Framework provides them with a tool to use when thinking about how to further the integration of TBL into the organization. The study also provides an insight into the impact of business alignment on TBL. A clearer insight will guide the organization through the utilization of exiting offerings to deepen the integration of TBL into the organization (and into the business model ultimately); a deeper integration can be translated to more investments in TBL practices.

The Influence of TBL on Strategic Positioning Framework is a helpful tool for practitioners in strategic planning functions in understanding the interactions among TBL, strategic positioning, differentiation, and image. The insight into how TBL can ultimately have a positive impact on the organization helps practitioners in developing long-term strategies that aim to improve the performance of the organization. As the framework and the set of propositions provide insight into performance improvement through employee engagement and talent acquisition, practitioners in human resources can benefit from the framework as they have better understanding of the influence of the *TBL Image* on recruiting and retaining talent in the organization as well as enhancing employee engagement, which both ultimately influence the performance of the organization.

6. Limitations and Direction for Future Research

The main limitation of the study is related to the inability to generalize. Due to the case study approach and the single unit of analysis used in the research, the results of the study might not be immediately applicable to other organizations across other industries. To explain further, this study was conducted in a global organization that consists of three main sectors. Each sector was influenced by TBL differently based on the manufacturing processes and business practices in that sector. Therefore, the heterogeneous structure of the organization added some uniqueness that does not allow for generalization.

For future research, nature of the qualitative research in this study generates a recommendation for future research to further develop the Influence of TBL of Strategic Positioning Framework into a model that can be tested using quantitative research methodology. The intent of the quantitative design is to establish statistical evidence by creating hypotheses developed from the propositions presented in this study. For example, one of the propositions suggested that the *TBL Image* has a positive influence on the organization through talent acquisition and retention. By using a quantitative research methodology, this proposition can be developed into a hypothesis that can be tested. Second, extending the scope of the study by exploring the relationship across other organizations and industries in order to determine the extent of generalization of the research results. The single case study approach used in this research was done on one diverse global organization. Although the organization consisted of three distinct business groups, it would be interesting to know if the results of the research apply to other organizations and industries.

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