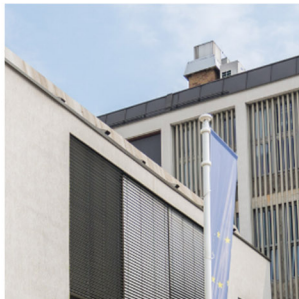
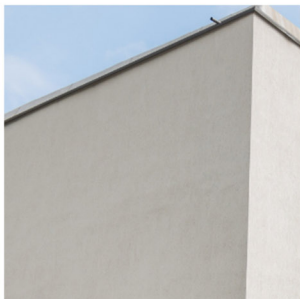


Študije primerov EPF

Razvoj, trajnost
in inovacije
v poslovni
praksi 2024



Case Studies

FEB

Development, Sustainability, and
Innovation in Business Practice 2024

uredili
Katja Crnogaj
Nataša Gajšt





Univerza v Mariboru

Ekonomsko-poslovna fakulteta

Študije primerov EPF

Razvoj, trajnost in inovacije v poslovni praksi 2024

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Predgovor

KATJA CRNOGAJ, NATAŠA GAJŠT

urednici

Na Ekonomsko-poslovni fakulteti Univerze v Mariboru (EPF UM) se že vrsto let zavedamo, kako pomembno je prihodnje strokovnjake in odločevalce pripraviti na dinamične in zahtevne okoliščine sodobnega poslovnega okolja. Zato med drugim v pedagoškem procesu redno uporabljamo študije primerov kot učinkovito metodo poučevanja, ki omogoča povezovanje teoretičnih konceptov s praktičnimi poslovnimi izzivi ter razvoj analitičnih sposobnosti študentov. Da bi to metodo še bolj sistematično vključili v akademski prostor in jo naredili dostopno širši strokovni javnosti, smo se odločili za objavo študij primerov, ki so jih razvili naši sodelavci, tudi v sodelovanju s kolegi z drugih fakultet, študenti ter strokovnjaki iz prakse. Tako je nastala prva izdaja **Študij primerov EPF**, ki odpira prostor za interaktivno učenje, raziskovanje in praktično uporabo znanja pri soočanju z realnimi poslovnimi situacijami.

Študije primerov so učinkovita metoda za razvoj analitičnega in kritičnega razmišljanja, saj bralcem omogočajo reševanje konkretnih poslovnih problemov, sprejemanje odločitev na podlagi razpoložljivih informacij ter razumevanje kompleksnosti organizacijskih procesov. Hkrati so pomembno didaktično orodje, ki

profesorjem omogoča interaktivno poučevanje in vključevanje študentov v diskusijo o realnih izzivih, s katerimi se soočajo podjetja in organizacije.

Pričujoča monografija izpostavlja tri ključne vsebinske stebre sodobnega poslovanja: **trajnostni razvoj, inovacije in strateško odločanje**, ki so ključni dejavniki dolgoročnega uspeha podjetij. Avtorji raziskujejo, kako podjetja oblikujejo in prilagajajo svoje poslovne modele v hitro spreminjajočem se gospodarskem in družbenem okolju ter kako strateške odločitve vplivajo na konkurenčnost, rast in prestrukturiranje organizacij. Monografija vključuje devet študij primerov, ki so razdeljene v dva sklopa. Prvi sklop vključuje študije primerov v slovenskem jeziku, ki so urejene po abecednem vrstnem redu prvega avtorja, drugi del pa prinaša študije primerov v angleščini, razvrščene po enakem principu. Takšna zasnova zagotavlja pregledno strukturo in omogoča prilagodljivo uporabo v različnih izobraževalnih ter strokovnih kontekstih, hkrati pa dvojezična zasnova monografije omogoča širšo dostopnost in prenos znanja tudi v mednarodni prostor.

V prvem delu monografije študija primera *Uporaba orodij ekodizajna v praksi* obravnava, kako lahko podjetje, specializirano za proizvodnjo PVC oken, s strategijami ekodizajna zmanjša okoljski odtis in izboljša trajnost poslovanja. *Projekt uvedbe kontrolinga v turistično-hotelsko podjetje LUNA* prikazuje, kako je podjetje vzpostavilo sistem kontrolinga, ki mu omogoča boljše obvladovanje stroškov in učinkovitost poslovnih odločitev. Primer *hitro rastočega podjetja Outfit7* osvetljuje izzive hitre rasti tehnološkega podjetja in pomen strateškega upravljanja kadrov ter organizacijske kulture. *Razumevanje osnovnih računovodskih konceptov na zgledu storitvenega podjetja* pa nudi vpogled v računovodsko obravnavo poslovanja manjšega podjetja in izzive, s katerimi se srečujejo podjetniki pri finančnem načrtovanju.

Sledijo študije primerov v angleškem jeziku, kjer nam primer *trajnostnega hotelirstva v Ribno Alpine Resort* kaže, kako lahko hotelski sektor doseže koncept brez odpadkov in s tem izboljša svojo okoljsko trajnostnost. Študija *ECOALF kot primer trajnostnega poslovnega modela v modni industriji* analizira, kako podjetje implementira krožno gospodarstvo in gradi svojo blagovno znamko na okoljskih vrednotah. *Trajnostno upravljanje podjetja ALDI* obravnava poslovne strategije velike trgovske verige in osvetljuje njihov inovativni pristop k trajnostnim praksam v dobavni verigi. Primer *podjetja IKEA* prinaša vpogled v trajnostne poslovne strategije podjetja v okviru globalnih vrednostnih verig. Monografijo zaključuje primer *razvoja mobilne aplikacije*

Queue App, ki se osredotoča na procese agilnega razvoja digitalnega produkta in izboljšanje uporabniške izkušnje.

Študije primerov v monografiji sledijo enotni strukturi, ki omogoča sistematično analizo. Tako vsak primer vključuje: (1) pregled literature, kjer so predstavljeni ključni koncepti, modeli in raziskovalna izhodišča, ki podpirajo analizo konkretnega primera, (2) razdelano študijo primera, ki opisuje dejanski poslovni izziv, s katerim se je soočilo podjetje ali organizacija, ter podrobno analizira ključne odločitve in strategije, (3) zastavljene učne izide, ki jasno opredeljujejo znanja, spretnosti in kompetence, ki jih bralec pridobi z analizo in obravnavo primera, (4) vprašanja za razpravo, ki spodbujajo bralca h kritični analizi, vrednotenju možnih rešitev in oblikovanju argumentiranih priporočil.

Študije so torej strukturirane na način, da omogočajo večplastno uporabo v učnem procesu in raziskovanju. Priporočamo, da jih uporabniki preučijo s poudarkom na identifikaciji ključnih problemov, povezavi s teoretičnimi koncepti, analizi poslovnih odločitev in njihovih posledic, oceni možnih rešitev, argumentiranju in oblikovanju lastnih priporočil. Takšna struktura omogoča interaktivno in izkustveno učenje, kjer se bralec postavi v vlogo odločevalca, kar prispeva k razvoju kritičnega razmišljanja, analitičnih sposobnosti in strateškega načrtovanja. Monografija je tako namenjena predvsem študentom ekonomskih in poslovnih ved, ki želijo skozi analizo resničnih primerov poglobiti svoje razumevanje teorije in razviti praktične sposobnosti odločanja. Pedagoški sodelavci jih lahko uporabijo kot orodje za interaktivno učenje, saj študije primerov vključujejo vprašanja za diskusijo, ki spodbujajo k analizi alternativnih rešitev in argumentaciji odločitev. Hkrati so primeri uporabni tudi za raziskovalce in strokovno javnost, saj obravnavajo poslovne strategije, trajnostne prakse in inovacijske pristope različnih podjetij.

Tako zasnovana monografija **Študije primerov EPF: Razvoj, trajnost in inovacije v poslovni praksi 2024** predstavlja pomemben vir znanja za vse, ki želijo bolje razumeti poslovne procese in strategije sodobnega časa. Verjamemo, da bo prispevala k boljšemu razumevanju poslovnih procesov in sodobnih gospodarskih izzivov ter spodbudila nadaljnje raziskovanje inovativnih in trajnostnih poslovnih modelov.

Iskrena zahvala avtorjem za njihov strokovni prispevek ter predanost pri razvoju in oblikovanju študij primerov. Recenzentom za konstruktivne povratne informacije, ki so pripomogle k izboljšanju besedil, lektorjem za jezikovno skrbnost ter Univerzitetni založbi Univerze v Mariboru za podporo pri izdaji. Posebno zahvalo izrekamo tudi poslovodstvu Ekonomsko-poslovne fakultete Univerze v Mariboru za spodbudo pri nastanku publikacije. In nenazadnje, hvala tebi, bralec, da s svojim zanimanjem daješ monografiji pravi pomen.

V Mariboru, december 2024.

Preface

KATJA CRNOGAJ, NATAŠA GAJŠT
editors

At the Faculty of Economics and Business, University of Maribor (FEB UM), we have long recognized the importance of preparing future experts and decision-makers for the dynamic and demanding conditions of the modern business environment. As part of this preparation, we regularly incorporate case studies into our teaching process as an effective educational method that connects theoretical concepts with practical business challenges and develops students' analytical skills. To more systematically integrate this method into the academic sphere and make it accessible to the broader professional community, we decided to publish a book of case studies developed by our faculty members, in collaboration with colleagues from other faculties, students, and industry experts. This led to the first edition of **FEB Case Studies**, which creates a space for interactive learning, research, and practical application of knowledge in addressing real business situations.

Case studies are an effective method for developing analytical and critical thinking, as they allow readers to solve concrete business problems, make decisions based on available information, and understand the complexity of organizational processes. They are also an important didactic tool that enables educators to teach interactively

and engage students in discussions about real challenges faced by companies and organizations.

This monograph emphasizes three key pillars of modern business: **sustainable development, innovation, and strategic decision-making**, which are crucial factors for companies' long-term success. The authors explore how companies design and adapt their business models in a rapidly changing economic and social environment, and how strategic decisions influence organizational competitiveness, growth, and restructuring. The monograph consists of nine case studies divided into two sections. The first section includes case studies in Slovenian, arranged alphabetically by first author, while the second section presents case studies in English, arranged according to the same principle. This design ensures a clear structure and enables flexible use in various educational and professional contexts. Further, the inclusion of case studies in English allows for broader accessibility and knowledge transfer internationally.

The case study *on the implementation of eco-design tools in practice* examines how a company specializing in PVC window production can reduce its environmental footprint and improve business sustainability through eco-design strategies. The case on *controlling implementation project for LUNA tourist hotel company* demonstrates how the company established a controlling system that enables better cost management and business decision efficiency. The case of the *fast-growing company Outfit7* illuminates the challenges of fast growth in a technology company and the importance of strategic talent management and organizational culture. *Understanding basic accounting concepts through a service company example* case provides insight into the accounting treatment of small business operations and the challenges entrepreneurs face in financial planning.

The English-language case studies comprise the second part of the monograph. Here, the example of *sustainable hospitality in Ribno Alpine Resort* shows how the hotel sector can achieve the zero-waste concept and improve its environmental sustainability. The case of *ECOALF as an example of a sustainable business model in the fashion industry* analyzes how the company implements circular economy and builds its brand on environmental values. *Sustainability management at ALDI* case offers insight into the business strategies of a large retail chain and highlights their innovative approach to sustainable supply chain practices. The *IKEA case* provides

a detailed look at the company's business strategies within sustainable global value chains. The monograph concludes with the *Queue App mobile application development* case, which focuses on agile approach to digital product development aimed at enhancing user engagement in the mobile app.

Each case study in the monograph follows a uniform structure that enables systematic analysis. Each case includes (1) a literature review presenting key concepts, models, and research foundations supporting the specific case analysis, (2) a detailed case study describing the actual business challenge faced by the company or organization and analyzing key decisions and strategies in detail, (3) stated learning outcomes that clearly define the knowledge, skills, and competencies readers gain through case analysis and discussion, (4) discussion questions that encourage readers to engage in critical analysis, evaluate possible solutions, and formulate reasoned recommendations.

The case studies are designed to enable multilayered use in learning and research. We recommend that users examine them with emphasis on identifying key problems, connecting with theoretical concepts, analyzing business decisions and their consequences, evaluating possible solutions, arguing positions, and forming their own recommendations. This structure enables interactive and experiential learning, where readers assume the role of decision-makers, contributing to the development of critical thinking, analytical abilities, and strategic planning. The monograph is thus primarily intended for students of economics and business who wish to deepen their understanding of theory and develop practical decision-making skills through real case analysis. Faculty members can use them as tools for interactive learning, as the case studies include discussion questions that encourage analysis of alternative solutions and argumentation of decisions. The cases are also useful for researchers and professionals, offering in-depth insight into business strategies, sustainable practices, and innovative approaches of various companies.

The monograph, **FEB Case Studies: Development, Sustainability, and Innovation in Business Practice 2024**, represents an important knowledge source for all who wish to better understand contemporary business processes and strategies. We believe it will contribute to a better understanding of business processes and modern economic challenges while encouraging further research into innovative and sustainable business models.

We extend our sincere gratitude to the authors for their professional contribution and dedication in developing and designing the case studies. We also thank the reviewers for their constructive feedback that helped improve the texts, to the language editors for contributing to the linguistic accuracy of the texts, and to the University of Maribor Press for their support in publication. We also offer special thanks to the management of the Faculty of Economics and Business, University of Maribor, for their encouragement in bringing this publication to life. And finally, we thank you, dear reader, for giving this monograph its true value and meaning through your interest.

In Maribor, December 2024

Note

The statements, opinions, and data are solely the responsibility of the individual authors and do not reflect those of FEB UM and/or the editors.

UPORABA ORODIJ EKODIZAJNA V PRAKSI: ŠTUDIJSKI PRIMER PVC OKEN

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Pri okoljskem upravljanju podjetij se menedžerji srečujejo z več izzivi, med drugim tudi z razvojem okolju primernejših proizvodov. Uporaba načel okoljskega oblikovanja oz. ekodizajna je lahko zahtevno opravilo in predstavlja velik korak k preprečevanju obremenitev okolja pri viru ter s tem prispeva k bolj trajnostni družbi. Za ekodizajniranje proizvodov je na voljo več orodij, ki so različno zahtevna in lahko osvetlijo različne vidike načrtovanja proizvodov. Najbolj celovita orodja ekodizajniranja upoštevajo okoljske obremenitve v vsaki fazi okoljskega življenjskega cikla proizvodov. Ta študija prikazuje primer sistematičnega pristopa k vpeljavi ekodizajna v gradbenem sektorju in je namenjena vsem, ki se ukvarjajo z razvojem izdelkov ali se za ekodizajn zanimajo. Zasnovana je tako, da za razumevanje koncepta ekodizajna ni potrebno predhodno znanje o splošnih postopkih oblikovanja in s tem povezanih tržnih vidikih. Prikazana je uporaba izbranih metod ekodizajniranja proizvodov v podjetju, ki je proizvajalec PVC stavbnega pohištva. Na primeru steklenih oken s PVC okvirjem je bralec voden skozi faze ekodizajniranja proizvoda na način, ki omogoča uporabo istih orodij za okoljsko optimizacijo tudi drugih proizvodov s področja gradbeništva.

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THE IMPLEMENTATION OF ECO-DESIGN TOOLS IN PRACTICE: A CASE STUDY OF PVC WINDOWS

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Managers face many challenges in the environmental management of their companies, including the development of greener products. Applying eco-design principles is a big step towards preventing environmental problems at source and, hence towards a more sustainable society. There are several tools available for the eco-design of products, which vary in complexity and can shed light on different aspects of product design. The most comprehensive eco-design tools consider the environmental impacts generated at each stage of the life cycle of products. This study demonstrates a systematic approach to introducing eco-design in the construction sector for professionals and stakeholders interested in greener product development. No prior knowledge of general design processes and related market aspects is required to understand the eco-design concept presented. The application of selected product eco-design methods is demonstrated in a PVC furniture manufacturing company. Using PVC windows as an example, this guide walks the reader through the stages of product eco-design, showing how the same environmental optimization tools can be applied to other building products.



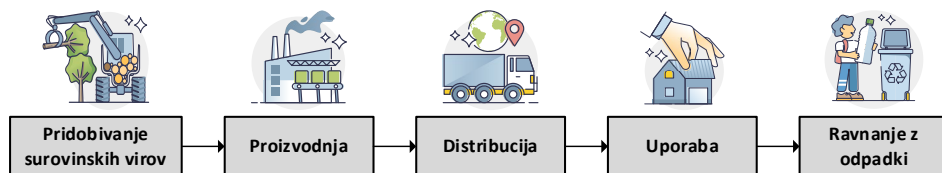
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1 Pregled literature

Mnoge organizacije in podjetja še vedno zelo ozko dojemajo svoj vpliv na okolje (Ammenbergh in Sundin, 2005), saj se pri tem pogosto omejujejo le na neposredno povzročene vplive zaradi porabe materialov in energije v proizvodnih procesih. Zanimarjajo pa posredne vplive, ki izhajajo iz vrednostne verige in drugih faz okoljskega življenjskega cikla proizvodov. Takšen pristop ne upošteva širšega konteksta okoljskih in družbenih vplivov, ki jih povzroča podjetje. Prispevek posrednih vplivov ni zanemarljiv, saj v industrijskih panogah, kot so tekstilna (McKinsey, 2020), živilska (FAO, 2019) in gradbeništvo (World Economic Forum, 2016), ti pogosto prispevajo več kot neposredni vplivi, zato je nujno, da jih podjetja začnejo spremljati in ocenjevati širše. Danes je eden glavnih trendov v industrializiranih državah tako imenovano razmišljanje o okoljskem življenjskem ciklu (angl. *lifecycle thinking*), ki usmerja pozornost s proizvodnje še na druge okoljske in družbene vidike v življenjskem ciklu proizvodov (UNEP, 2006). Ta pristop, ki se uveljavlja predvsem v razvitih državah, kamor sodijo države Evropske unije, Japonska in ZDA, temelji na razumevanju, da je trajnostnost proizvoda povezana z vsemi fazami njegovega okoljskega življenjskega cikla, ter na načelih preprečevanja onesnaževanja (angl. *pollution prevention*), pri čemer se vplivi na okolje zmanjšujejo pri viru z vzpostavljanjem krožnih tokov materialov in energije (European Commission, 2014).

Vsi proizvodi in storitve povzročajo vplive na okolje, ki izvirajo iz posameznih faz življenjskega cikla proizvoda. Pri razmišljanju o obremenjevanju okolja tako postane pomembno ne le zmanjšanje vpliva med proizvodnjo, temveč zmanjšanje vplivov skozi celoten življenjski cikel proizvoda. Kljub temu da se vse bolj uveljavlja t. i. koncept krožnega gospodarstva, ki si prizadeva ohraniti vrednost materialov in uporabo izdelkov čim dlje v obtoku in tako zmanjšati količino odpadkov in porabe primarnih virov (European Commission, 2015), pa to še ni zagotovilo, da bo s krožnimi tokovi obremenjevanje okolja manjše. Zaradi navedenega je potrebno pri vrednotenju vplivov proizvodov na okolje enakovredno obravnavati vse faze okoljskega življenjskega cikla proizvoda in v vsaki izmed njih iskati možnosti za okoljske izboljšave.

Življenjski cikel proizvoda vključuje faze od pridobivanja surovin, proizvodnje, distribucije in uporabe do ravnanja z odpadki in ga v splošnem lahko razdelimo na pet faz (slika 1).



Slika 1: Faze življenjskega cikla proizvoda.

Prva faza življenjskega cikla predstavlja **pridobivanje surovinskih virov**, kot so rudnine, minerali in nafta. Ta faza je še posebej problematična v sektorjih, kot so rudarstvo (UNEP, 2019), naftna industrija (Greenpeace, 2016) in gozdarstvo (FAO, 2020), kjer pridobivanje surovin povzroča uničenje naravnih ekosistemov in onesnaženje okolja. Okoljske obremenitve v tej fazi življenjskega cikla je mogoče zmanjšati z uporabo sekundarnih surovin. Faza pridobivanja surovin vključuje tudi prevoze surovin od izvora do predelovalnega ali proizvodnega obrata, pri čemer se uporablja različne načine prevoza (npr. ladijski, cestni, železniški, zračni) in različne vrste prevoznih sredstev (npr. kombi, avto, čezoceanska ladja s kontejnerji, tovorno letalo). **Faza proizvodnje** vključuje predelavo surovin v materiale, polproizvode in končne proizvode, pri čemer pride do porabe energije, vode ter drugih virov v proizvodnih procesih, nastajajo pa razni stranski proizvodi, trdni odpadki, emisije v vodo in zrak, obremenitve s hrupom itn. V fazo proizvodnje so vključeni tudi podatki o vrsti in količini embalaže, ki je potrebna za pakiranje oz. varen prevoz proizvoda do kupcev. **Faza distribucije** zajema vse aktivnosti prevoza proizvodov od mesta izdelave materialov, kemikalij, polproizvodov in končnega proizvoda. Popis podatkov te faze vsebuje podatke o rabi goriv za transport, rabi energije v internem transportu v podjetju in podatke o emisijah. Četrta faza predstavlja **uporabo proizvoda** in z njo povezanih procesov. Pri 'aktivnih' proizvodih (npr. likalnik) gre za porabo energije in vode, ki sta potrebni za delovanje proizvoda, pri 'pasivnih' proizvodih (npr. lepila, barve) pa za nastanek emisij. V fazo uporabe sta vključena tudi vgradnja proizvoda (če je to potrebno) in njegovo vzdrževanje. **Ravnanje z odpadki** predstavlja zadnjo fazo življenjskega cikla in vključuje recikliranje, ponovno uporabo, predelavo odpadkov, odlaganje na odlagališčih ali sežig proizvoda, ko ta postane odpadek.

Vplivi na okolje v vseh fazah življenjskega cikla so lahko kratkoročni ali dolgoročni in se lahko pojavljajo na lokalni, regionalni ali globalni ravni. Pomembno je poudariti, da so lahko okoljski vplivi kumulativni učinki, ki se kopičijo skozi čas, kar pomeni, da so lahko posledice vidne šele čez desetletja, tudi če so začetni vplivi sprva videti zanemarljivi. Prav zato je celostno okoljsko načrtovanje ključno pri zmanjševanju dolgoročnih okoljskih tveganj. Vključevanje okoljskih vidikov v načrtovanje in razvoj izdelkov je zelo koristno za podjetja saj lahko to privede do nižjih stroškov, spodbujanja inovacij, novih poslovnih priložnosti, izboljšanja kakovosti izdelkov, boljše javne podobe in izboljšanja konkurenčnosti na trgu (Porter in van der Linde, 1995).

Po letu 1990 je bilo razvitih veliko število kvalitativnih in kvantitativnih metod in orodij za oceno vplivov na okolje, med katere sodijo izračun okoljskega odtisa (angl. *ecological footprint*), analiza materialnih tokov (angl. *material flow analysis*), ocena življenjskega cikla (angl. *life cycle assessment*) in okoljska zasnova izdelkov (angl. *Eco-design*) (Loiseau et al., 2012).

Ekodizajn temelji na vključevanju okoljskih vidikov v načrtovanje in razvoj izdelkov z namenom zmanjšanja škodljivih vplivov na okolje v celotnem življenjskem ciklu izdelka (ISO/TR, 2002). Pri tem ne gre le za skladnost z zakonodajo, temveč tudi za strateško prednost, saj lahko trajnostni izdelki privabijo bolj ozaveščene potrošnike, povečajo zaupanje v blagovno znamko in izboljšajo sodelovanje z dobavitelji. Pregled literature je pokazal, da se je izraz okoljsko primerno oblikovanje (skupaj s trajnostnim oblikovanjem) uveljavil za izražanje izboljšanja okoljske učinkovitosti stavb (Zabalza et al., 2013). Osrednji cilji ekodizajna predstavljajo zmanjšanje porabe primarnih virov, optimizacijo proizvodnje in distribucije, podaljšanje življenjske dobe proizvoda, uporabo manj nevarnih materialov, večjo uporabo recikliranih materialov in/ali lažje in učinkovitejše ravnanje z odpadki z okoljskega in gospodarskega vidika (Brezet in van Hemel, 1997). To pomeni, da potencial gospodarskih in okoljskih prednosti ekodizajna presega domet proizvajalca in povezuje zasnovo proizvoda s širšo mrežo, ki vključuje pridobivanje surovin, proizvodnjo, prevoz, uporabo in odstranjevanje, s prizadevanji za zmanjšanje vplivov v vseh teh fazah. Ekodizajn tako omogoča ustvarjanje sinergij med ekonomskimi in okoljskimi cilji, kar postaja vse bolj pomembno v kontekstu krožnega gospodarstva. Podjetja, ki sprejemajo to filozofijo, ne le zmanjšujejo svoje okoljske odtise, ampak si tudi zagotavljajo konkurenčno prednost na trgih, kjer so

potrošniki in vlagatelji vse bolj osredotočeni na trajnostnost. Ker je večina okoljskih obremenitev izdelka določena že v fazi zasnove, ta faza predstavlja ključni korak pri izboljšanju okoljske učinkovitosti izdelka (Brezet in van Hemel, 1997). Raziskave kažejo, da se že v fazi oblikovanja določi do 80 % okoljskega vpliva izdelka (European Commission, 2022). To pomeni, da je mogoče pričakovane vplive izdelka na okolje učinkovito nadzorovati že v zgodnjih fazah razvoja. Ustrezna izbira materialov, procesov in oblikovalskih rešitev lahko zmanjša ne samo okoljski odtis izdelka, ampak tudi stroške in izboljša uporabniško izkušnjo. Zato ekodizajn temelji na preventivnem pristopu: če se okoljski vidiki upoštevajo v najzgodnejših fazah razvoja izdelka, je večja verjetnost, da bodo celotni okoljski vplivi izdelka bistveno zmanjšani (Denac et al., 2018).

Za vpeljavo ekodizajna so na voljo tako kvantitativna kot tudi kvalitativna orodja. Kvantitativna orodja (npr. LCA) omogočajo ocenjevanje okoljske učinkovitosti izdelka v celotnem življenjskem ciklu z visoko stopnjo podrobnosti, zaradi česar so te ocene običajno precej zapletene. Zaradi težnje po dostopnejših in enostavnejših orodjih (z vidika razumevanja) so nastala tudi kvalitativna orodja. Orodja za vpeljavo ekodizajna so: (1) ocena življenjskega cikla (LCA), (2) integrirana orodja za računalniško podprto načrtovanje (angl. *Computer Aided Design*, CAD), (3) orodja za izdelavo diagramov, (4) kontrolni sezname in smernice in (5) pristopi oblikovanja za X (angl. *Designed for X*). Cilj prvih dveh, in sicer LCA in CAD orodij, je kvantificirati okoljsko učinkovitost izdelka ali storitve v celotnem življenjskem ciklu. Orodja za izdelavo diagramov poskušajo doseči isti cilj kot LCA in CAD z bolj kvalitativnimi ocenami. Te uporabnikom omogočajo, da ocenijo okoljsko trajnostnost izdelka na podlagi nepopolnih informacij o izdelku. Kontrolni sezname in smernice vodijo oblikovalce pri izbiri najboljše oblikovalske rešitve z upoštevanjem značilnosti izdelka (npr. material, ki ga je treba uporabiti za zmanjšanje vpliva ob koncu življenjske dobe). Pristopi oblikovanja za X pa omogočajo oblikovalcem, da optimizirajo posebne zahteve za izdelek, pri čemer se osredotočijo na določen cilj oblikovanja (npr. oblikovanje za razstavljivost, pri katerem je razstavljanje izdelka optimizirano, da se izboljša njegovo vzdrževanje). Orodja za izdelavo diagramov ter kontrolni seznam in smernice predstavljajo učinkovita orodja za uvedbo okoljskih vidikov v oddelke za načrtovanje v podjetjih, ne pa tudi dejanskih ocen vplivov na okolje (Rossi et al., 2016).

Gradbeništvo je eden izmed sektorjev, kjer ima ekodizajn izjemno pomembno vlogo. Zaradi svoje velike porabe surovin, energije in ustvarjanja odpadkov ima gradbeni sektor močan vpliv na okolje, vendar tudi velike priložnosti za izboljšanje. Vgradnja trajnostnih materialov, zmanjšanje porabe energije v zgradbah ter zmanjšanje odpadkov pri gradnji so ključni ukrepi, ki jih omogoča vpeljava ekodizajna v tem sektorju. Evropska komisija je že leta 2014 v sporočilu z naslovom *Priložnosti za učinkovito rabo virov v gradbenem sektorju* (angl. *On resource efficiency opportunities in the building sector*) prepoznala potrebo po enotnem pristopu znotraj EU pri presoji okoljskih značilnosti stavb in začela z izvajanjem koncepta okoljskega življenjskega cikla na področju gradbeništva (Rebernik et al., 2018). V tej smeri se Evropska unija zavzema za razvoj trajnostnih gradbenih materialov, boljše energetske učinkovitost stavb ter zmanjšanje gradbenih odpadkov, ki predstavljajo pomemben delež vsega nastalega odpada v Evropi. Čeprav imajo zgradbe dolgo življenjsko dobo, se problem pojavi ob koncu njihove uporabe, ko nastane velika količina gradbenih in rušilnih odpadkov. Z uvajanjem ekodizajna v gradbeni sektor lahko zmanjšamo količino odpadkov ter uporabimo bolj trajnostne materiale, ki jih je lažje reciklirati ali ponovno uporabiti, s čimer zmanjšamo okoljski odtis tega sektorja.

Za potrebe izvajanja ekodizajna v gradbenem sektorju je bil v sklopu projekta EDECON (angl. *EcoDesign for the CONstruction industry*) pripravljen priročnik za svetovanje na področju ekodizajna, v katerem so podrobneje predstavljena štiri preprosta orodja ekodizajna: (1) presoja ozaveščenosti o vplivih na okolje (angl. *environmental impacts awareness mapping tool*), (2) presoja vplivov v življenjskem ciklu (angl. *the MET (Materials, Energy, and Toxicity) matrix*), (3) kontrolni sezname ekodizajna (angl. *eco-design checklists*) in (4) kolo strategij ekodizajna (angl. *eco-design strategy wheel*). V nadaljevanju bo predstavljena uporaba teh štirih orodij za vpeljavo ekodizajna na praktičnem primeru podjetja, ki se ukvarja z izdelavo oken iz PVC (polivinilklorida).

2 Študija primera

2.1 Učni izidi

Učni izid 1: Bralec bo spoznal pomen celostnega pristopa pri načrtovanju proizvodov.

Učni izid 2: Na podlagi poznavanja življenjskega cikla proizvoda bo lahko opisal posamezne faze življenjskega cikla proizvoda in predvidel okoljska tveganja.

Učni izid 3: Bralec bo spoznal ključne dejavnike, ki jih je potrebno upoštevati v praksi, da bo vpeljava ekodizajna uspešna.

Učni izid 4: Bralec bo spoznal, kako zanesljive so ocene vplivov na okolje s predstavljenimi metodami, in bo lahko presodil, v katerih primerih je njihova uporaba upravičena ter kdaj je potrebno poseči po zahtevnejših orodjih.

Učni izid 5: Bralec bo razumel, na kakšen način se lahko podjetje loti uvajanja ekodizajna v svoje poslovanje.

2.2 Opis podjetja

Študijski primer obravnava slovensko podjetje, katerega glavna dejavnost obsega proizvodnjo, prodajo in vgradnjo PVC in aluminijastega (AL) stavbnega pohištva. Po definiciji EU gre za srednje veliko podjetje, ki je na slovenskem trgu prisotno več kot 60 let, pojavlja pa se tudi na avstrijskem in italijanskem trgu. Delež celotnega izvoza znaša 15 %. Podjetje deluje samostojno in ni del skupine povezanih podjetij. V podjetju je zaposlenih 130 oseb, letni obseg prihodkov se giblje okrog 12 mio EUR.

Njihovi proizvodi so PVC okna in balkonska vrata, vhodna vrata, zimski vrtovi in posebne izvedbe stavbnega pohištva (poševni, polkrožni izdelki, vrata za izhod v sili ...). Podobna ponudba v manjšem obsegu je tudi v AL programu, kjer imajo še proizvodnjo požarnih vrat. Proizvajajo še nad- in predokenske rolete ter komarnike. Prodajajo tudi gradbene proizvode, ki so trgovsko blago, in sicer so to razna kovinska vrata, garažna in industrijska vrata, hkrati pa nudijo tudi storitev vgradnje.

2.3 Opis proizvoda

Okna kot primer stavbnega pohištva morajo zadostiti mnogim potrebam: omogočati morajo vsakršno konstrukcijo in enostavno vzdrževanje, biti morajo tehnično dovršena, zagotavljati morajo dobro zvočno in toplotno izolacijo, biti trajna, cenovno ugodna in okolju prijazna. Takšna so okna, ki jih izdelujejo danes.

Okna nove generacije so iz večkomornih profilov in v kombinaciji s troslojno zasteklitvijo dosegajo odlične vrednosti toplotne prehodnosti, približno $0,90 \text{ W/m}^2\text{K}$. Če pa v profil vstavimo termično izolacijo in okna zasteklimo s troslojnim, s kriptonom polnjenim steklom z dvojnimi emisijskimi nanosom, koeficient toplotne prehodnosti oken še zmanjšamo, na približno $0,67 \text{ W/m}^2\text{K}$. Ozki in elegantni profili omogočajo maksimalen dotok svetlobe v prostor, zaradi izboljšane statike pa je možna izdelava oken velikih dimenzij. Oblika oken je moderna in hkrati večna. Ne le, da so okna nove generacije energijsko varčna, imajo tudi nižji izpust CO_2 , po demontaži pa jih je mogoče popolnoma reciklirati.

Vgradnja takih oken ni več klasična; potrebna je RAL montaža. Osnova RAL montaže je, da je notranja stran oken paronepropustna. Pri tem mora biti spoj med oknom in zidom zatesnjen tako, da ustreza visokim zahtevam. Tesnjenje je izvedeno v treh korakih: na zunanji strani tesnimo s predkomprimiranim tesnilnim trakom, na sredini je poliuretanska pena, na notranji strani pa tesnimo s tesnilnim trakom. Na zunanji strani tako izolacijski material prevzame vlogo tesnila za zrak in vlago, saj na tem območju ne sme priti do vdiranja vlage v tesnilo in tudi ne do zastajanja meteorskih voda ob konstrukciji.

Podjetje izdeluje PVC okna iz kakovostnih petkomornih in šestkomornih PVC profilov nemškega proizvajalca, ki zagotavljajo dobro toplotno in odlično zvočno izolacijo. Izdelujejo okna po meri, v skladu z naročnikovimi željami, v različnih oblikah in velikostih, izbirati pa je mogoče med številnimi barvnimi odtenki. Primer PVC okna prikazuje slika 2.



Slika 2: Primer PVC oken

Vir: osebni arhiv.

2.4 Namen in cilj raziskave

Podjetje želi povečati delež prodaje na tujih trgih. Prepričani so, da bodo pri tem uspešni, če bodo izboljšali ponudbo okolju prijaznih in energetsko učinkovitih produktov. Z uporabo orodij ekodizajna želijo prepoznati možnosti za izboljšanje proizvodov. Ker je orodij za razvoj okolju primernejših proizvodov veliko, zaposleni v podjetju pa za uporabo le-teh niso specializirani, so bili v okviru evropskega projekta EDECON vključeni v izvedbo izobraževanja in individualnega svetovanja s področja ekodizajna. Na svetovanju so bili prisotni direktor družbe, vodja razvoja in konstrukcije, vodja projektov, tehnični vodja in zunanji okoljski strokovnjak. Možnosti okoljske optimizacije proizvoda so bile preučene na primeru steklenega okna s PVC okvirjem. Pri tem so se osredotočili na dva cilja: na že izvedene aktivnosti v okviru ekodizajna in na aktivnosti, ki jih je še mogoče realizirati v prihodnje. V študiji primera bodo predstavljeni rezultati in izkušnje o implementaciji ekodizajna v proučevanem podjetju, primerjalno s povprečnimi rezultati vzorca 46 malih in srednjih podjetij s področja gradbeništva (Rebernik et al., 2018).

2.5 Pridobivanje podatkov

Podatki za ekodizajniranje proizvoda so bili pridobljeni na podlagi osebne komunikacije s predstavniki podjetja, pri čemer se je po ogledu proizvodnje obdelalo izbrani primer proizvoda in razmislilo o okoljskih vplivih, ki so s tem povezani. Skupaj so definirali tudi ukrepe, s katerimi je mogoče doseči manjše okoljske obremenitve.

Podatki za oceno potencialnih okoljskih izboljšav so bili pridobljeni v okviru internega izobraževanja o ekodizajnu na osnovi strukturiranega intervjuja v skupnem trajanju 2,5 ure. Izvedena je bila diskusija, v kateri je gostujoči strokovnjak vodil sogovornike skozi vprašalnike in kontrolne seznane, pri tem pa komentiral pomembnejše vidike ekodizajna. Sogovorniki so bili predstavniki različnih oddelkov in vodstvo podjetja, pri čemer so bili prepoznani kot najustreznejši sogovorniki predstavniki vodstva podjetja. Ti imajo izvršilno moč in lahko uvedejo potrebne spremembe v podjetju.

V intervjujih zbrani podatki so bili obdelani s pomočjo opisne statistike. Posameznim odgovorom so bile določene povprečne vrednosti, frekvence in izračunani deleži odgovorov, izraženi v odstotkih.

2.6 Uporabljena metodološka orodja

Za razvoj okolju primernejših proizvodov je na voljo veliko različnih orodij. V raziskavi so uporabljena naslednja kvalitativna in kvantitativna orodja: (1) orodje za presojo ozaveščenosti o vplivih na okolje, (2) matrika za presojo vplivov v življenjskem ciklu, (3) kontrolni seznam ekodizajna in (4) kolo strategij ekodizajna.

2.6.1 Presoja ozaveščenosti o vplivih na okolje

V okviru presoje ozaveščenosti o vplivih na okolje so bili predstavniki sodelujočih podjetij pozvani, naj podajo lastno oceno o vplivih izbranega proizvoda na okolje v celotnem življenjskem ciklu. Pri tem je bilo izpostavljenih več vidikov, in sicer vplivi v povezavi z materiali, energijo, vodo, odpadki, onesnaženostjo in vpliv na družbo. Stopnja ozaveščenosti je bila ocenjena z vrednostmi od 0 do 100, pri čemer pomeni 0 – neozaveščenost, 25 – osnovno, 50 – srednje, 75 – visoko in 100 – najvišjo stopnjo ozaveščenosti. Pridobljeni odgovori so bili statistično obdelani, rezultati pa so grafično prikazani na polarnih diagramih z več osmi (pajkov diagram na sliki 6a).

2.6.2 Presoja vplivov v življenjskem ciklu proizvoda z uporabo MET matrike

Življenjski cikel gradbenih in z gradbeništvom povezanih proizvodov je pri MET matriki razdeljen na sedem faz življenjskega cikla (pridobivanje virov, transport, proizvodnja, embalaranje, distribucija, uporaba, ravnanje z odpadki), znotraj katerih je izpostavljenih šest ključnih dejavnikov (materiali, energija, voda, odpadki, onesnaženost, družbeno področje), ki jih je potrebno razumeti in presoditi njihov prispevek k obremenitvi okolja. Dejavnik, povezan z **materiali**, je zelo širok in vključuje vse materiale, kot tudi pomožne materiale/komponente v proizvodih, ki so proizvedene s strani tretjih oseb. Pri tem se pojavlja izziv izbire materialov, ki so hkrati trajnostni in ekonomsko dostopni. Proizvodnja, predelava in transport posameznega materiala so lahko zahtevnejši in bolj obremenilni kot samo pridobivanje, saj so lahko materiali neobnovljivi in postajajo redki. Drugi dejavnik

predstavlja **energijo**, pridobljeno pri zgorevanju fosilnih goriv, vključujoč premog, naftne derivate in plin. To zgorevanje povzroča nastajanje emisij ogljikovega dioksida (CO₂) in ostalih toplogrednih plinov, kot je metan (CH₄), kar vpliva na podnebne spremembe. Evropski vodni viri so zaradi nenehne rasti prebivalstva, spremembe rabe zemljišč, povečanih zahtev industrije in kmetijstva vedno bolj ogroženi. Učinkovita raba **vode** in varčevanje s to dragoceno, potrebno in pogosto omejeno dobrino vodi k nižjim stroškom in posredno zmanjšuje emisije ogljikovih spojin, povezanih z distribucijo in čiščenjem odpadnih voda. Četrti dejavnik so **odpadki**, ki vključujejo ves odpadni material, proizveden v življenjskem ciklu proizvoda, od surovin, proizvodnega procesa, kot tudi transportne embalaže pri distribuciji, in samega končnega proizvoda ob koncu življenjskega cikla. Odpadki predstavljajo strošek, hkrati pa lahko predstavljajo sekundarno surovino za proizvodnjo drugih izdelkov. Peti dejavnik je **onesnaženost**, kjer emisije v zraku, vodah in tleh povzročajo lokalno onesnaženje v obliki znižanja kakovosti zraka, tal ali povzročajo degradacijo vodotokov. Znotraj EU so emisije strogo urejene, vendar se izvajanje uredb znatno razlikuje po vsem svetu. Šesti dejavnik je **družba** kot razmislek malim in srednje velikim podjetjem, kako so obravnavani delavci v dobavni verigi (Charter et al., 2013).

MET matrika za presojo vplivov v življenjskem ciklu predstavlja strukturiran način za preučevanje vplivov proizvoda ali storitve v vsaki fazi življenjskega cikla. Posamezne faze življenjskega cikla so v matriki prikazane kot stolpci, ključni okoljski dejavniki, povezani s proizvodi, pa so prikazani kot vrstice (slika 3). Matrika se izpolnjuje po posameznih poljih za vsak dejavnik z upoštevanjem naslednjih vprašanj: Ali je ta dejavnik pomemben in uporaben za moj proizvod v tej fazi življenjskega cikla? V primeru negativnega odgovora se v polje zapiše NR (ni relevantno), v nasprotnem primeru si zastavimo dodatno vprašanje: Ali ta dejavnik povzroča škodljive okoljske vplive na tej stopnji življenjskega cikla? V primeru odgovora NE opišemo vpliv in navedemo, da je manjšega pomena, ozadje polja pa označimo npr. z oranžno barvo. V primeru odgovora DA opišemo vpliv in navedemo, da je vpliv ključen, ozadje polja pa obarvamo zeleno. Matrika pokaže, na kaj se je potrebno osredotočiti pri načrtovanju (zeleni polji), in služi razumevanju vplivov, povezanih s konkretnimi proizvodi ali storitvami. Uporabiti jo je mogoče za določitev ključnih vplivov ali ključnih točk (angl. *hotspots*) kot podlago za pripravo strategije načrtovanja.



	Pridobivanje surovinskih virov		Proizvodnja		Distribucija	Uporaba	Ravnanje z odpadki
	Pridobivanje virov	Transport	Proizvodnja	Embaliranje	Distribucija	Uporaba	Ravnanje z odpadki
Materiali							
Energija							
Voda							
Odpadki							
Onesnaženost							
Družbeno področje							

Slika 3: Matrika za presojo vplivov v življenjskem ciklu

Vir: povzeto po (Charter et al., 2013).

2.6.3 Kontrolni seznam ekodizajna

Kontrolni seznam ekodizajna predstavlja sklop vprašanj, ki nudijo podporo pri analizi vplivov proizvodov na okolje. Kontrolni seznam ekodizajna so uporabljeni z namenom ugotavljanja okoljskih vplivov v celotnem življenjskem ciklu proizvodov in s tem prepoznavanja možnosti za okoljske izboljšave proizvodov. V raziskavi so s kontrolnimi seznam ekodizajna analizirana ključna področja načrtovanja proizvodov: (1) načrtovanje za pridobivanje materiala, (2) načrtovanje proizvodnje, (3) načrtovanje transporta in distribucije, (4) načrtovanje uporabe, vključno z vgradnjo in vzdrževanjem in (5) načrtovanje ravnanja z odpadki.

Za vsako fazo življenjskega cikla je bilo predlaganih več možnosti izboljšav. Podjetja tako med 37 predlogi ukrepov (tabela 1) ocenjujejo, ali je posamezne ukrepe mogoče izvesti oz. ali so jih že izvedli. Za proizvode iz drugih gospodarskih panog je potrebno ustrezno prilagoditi vprašalnik. Odgovore, pridobljene s kontrolnimi seznam, je potrebno statistično obdelati, določiti frekvence in izračunati deleže posameznih odgovorov.

Tabela 1: Primer praznega kontrolnega seznama

Področje načrtovanja	Možnost izboljšanja načrtovanja
Načrtovanje za pridobivanje materiala 	Zmanjšajte težo in volumen proizvoda. Povečajte uporabo recikliranega materiala, da bi nadomestili nov material. Povečajte uporabo obnovljivih materialov (npr. FSC za les). Povečajte vgradnjo rabljenih komponent. Zmanjšajte uporabo redkih materialov – npr. bakra, ki postaja relativno redek material. Eliminirajte nevarne substance – substance, ki so v uredbi REACH 1907/2006 identificirane kot zelo nevarne substance (SVHC). Izberite materiale, pridobljene iz rastlin ali živali, pri katerih je bilo pri vzreji uporabljeno malo umetnih gnojil. Določite materiale, ki so proizvedeni s procesi, ki ne sproščajo ali sproščajo nizke koncentracije hlapnih organskih spojin. Uporabite materiale z nižjo porabo energije in vode.
Načrtovanje za proizvodnjo 	Zmanjšajte porabe energije. Zmanjšajte porabe vode. Zmanjšajte količino odpadkov, ki nastane med proizvodnjo. Uporabite interno obnovljene ali reciklirane materiale, ki so nastali pri proizvodnji. Med proizvodnjo zmanjšajte emisije v zrak, vodo in tla. Zmanjšajte število delov.
Načrtovanje za transport in distribucijo 	Zmanjšajte velikost in težo proizvoda. Optimizirajte obliko in volumen za čim večjo gostoto pakiranja. Optimizirajte transport glede porabe goriv in emisij. Optimizirajte pakiranje glede na uredbe. Zmanjšajte težo in velikost embalaže. Zmanjšajte porabljeno energijo in vodo za pakiranje. Uporabite embalažo, ki med proizvodnjo sprošča nizke koncentracije hlapnih organskih spojin. Povečajte uporabo recikliranih materialov za embalažo. Eliminirajte nevarne substance v embalaži.

Področje načrtovanja	Možnost izboljšanja načrtovanja
Načrtovanje za uporabo (vključno z instalacijo in vzdrževanjem) 	Zmanjšajte energijo med uporabo. Zmanjšajte porabo vode med uporabo. Optimizirajte količino in lastnosti potrošnega materiala. Podaljšajte življenjsko dobo proizvoda z načrtovanjem za obstojnost in zanesljivost. Podaljšajte življenjsko dobo proizvoda z načrtovanjem za lažje vzdrževanje. Zmanjšajte emisije v zrak, vodo in tla med uporabo. Eliminirajte potencialno nevarne substance, ki se lahko sproščajo med uporabo.
Načrtovanje ravnanja z odpadki 	Omejite uporabo substanc, ki so uvrščene med nevarne (Direktiva RoHS 2011/65/EU) – samo za električne proizvode. Povečajte enostavnost ponovne uporabe, demontaže in recikliranja. Izogibajte se načrtovanju, ki slabo vpliva na ponovno uporabo ali recikliranje, npr. mešanica materialov. Zmanjšajte količino končnih odpadkov. Zmanjšajte porabljeno energijo med demontažo in recikliranjem. Zmanjšajte porabljeno vodo med demontažo in recikliranjem.

Vir: povzeto po (Charter et al., 2013).

2.6.4 Kolo strategij ekodizajna

Kolo strategij ekodizajna je bilo uporabljeno za presojo možnosti okoljskih izboljšav proizvodov, ki bodo v največji meri zmanjšale vplive proizvodov na okolje. Za konstruiranje kolesa strategij so uporabljeni rezultati iz kontrolnega seznama ekodizajna. Rezultati so združeni po posameznih fazah življenjskega cikla, tako za trenutno stanje kot za potencial za izboljšanje.

Študijski primer vpeljuje ekodizajna v podjetje, ki proizvaja PVC okna, je narejen z namenom, da bralcu na konkretnem primeru pokaže koncept ekodizajna, njegovo uporabno vrednost za podjetje ter interpretacijo pridobljenih rezultatov.



Slika 4: Faze življenjskega cikla oken s pripadajočimi procesi in emisijami

Vir: povzeto po (Salazar, 2007).

Za boljše razumevanje vseh procesov, povezanih s proizvodnjo oken, ni zadosten le opis procesa proizvodnje, ampak je na proizvod potrebno pogledati celostno, kar nam omogoča življenjski cikel proizvoda. Slika 4 prikazuje življenjski cikel oken ne glede na uporabljene materiale in predstavlja generični opis življenjskega cikla okna. Faza pridobivanja virov je sestavljena iz sečnje lesa, rudarjenja boksita in železovih rud, ki se uporabljajo pri izdelavi komponent za okvirje, in pridobivanja mineralov, ki se navezuje na proizvodnjo stekla. Faza proizvodnje je razdeljena na proizvodnjo polizdelkov in sekundarno montažo. V proizvodnji polizdelkov gre za procese mletja, sušenja, čiščenja in taljenja surovin ter izdelavo stekla in jekla (osnovnih

komponent pri izdelavi oken). Ti polizdelki pa se v sekundarni proizvodnji obdelajo (npr. rezanje, upogibanje) in montirajo v končni proizvod, t. j. okno. Faza distribucije predstavlja prevoz in montažo oken v stavbe, medtem ko faza uporabe zajema toplotne izgube in morebitne menjave posameznih sestavnih delov (npr. izolacija, tesnila). Ravnanje z odpadki zajema odlaganje, recikliranje ali sežig odpadkov. Za vse faze življenjskega cikla je pomembno, da se upošteva poraba energije, materialov ter nastanek trdnih odpadkov in emisij.

Po določitvi procesov znotraj življenjskega cikla PVC okna je podjetje skupaj z zunanjim svetovalcem izpolnilo matriko za presojo vplivov v življenjskem ciklu. Rezultati, pridobljeni z strukturiranim intervjujem, so prikazani na sliki 5. Izkazalo se je, da ima znotraj celotnega življenjskega cikla ključen vpliv sedem procesov (na sliki 5 obarvano zeleno), in sicer: (1) potencialno zmanjšanje zalog neobnovljivih virov, (2) energija za proizvodnjo in ekstruzijo, (3) upogibanje in varjenje PVC okvirjev, (4) rezanje stekla, (5) življenjska doba proizvoda ter (6) količina odpadkov, ki nastanejo med samo proizvodnjo oken (PVC, steklo), in (7) reciklaža ali obnova oken, ko ta postanejo odpadek. Manjši pomen podjetje pripisuje procesom v povezavi s transportom surovin do vrat podjetja, njihovi teži, porabi vode in nastanku emisij med proizvodnjo stekla in jeklenih delov ter ravnanju s prašnimi delci po žaganju in njihovem potencialu za ponovno uporabo, kar je na sliki 5 označeno oranžno.

Po izpolnitvi matrike za presojo vplivov v življenjskem ciklu je podjetje izpolnilo kontrolni seznam (tabela 2), rezultati pa so bili statistično obdelani z določitvijo frekvenc in z izračunom deležev posameznih odgovorov glede na skupno število predlogov izboljšav znotraj vsake faze življenjskega cikla in prikazani s pomočjo kolesa strategij ekodizajna.



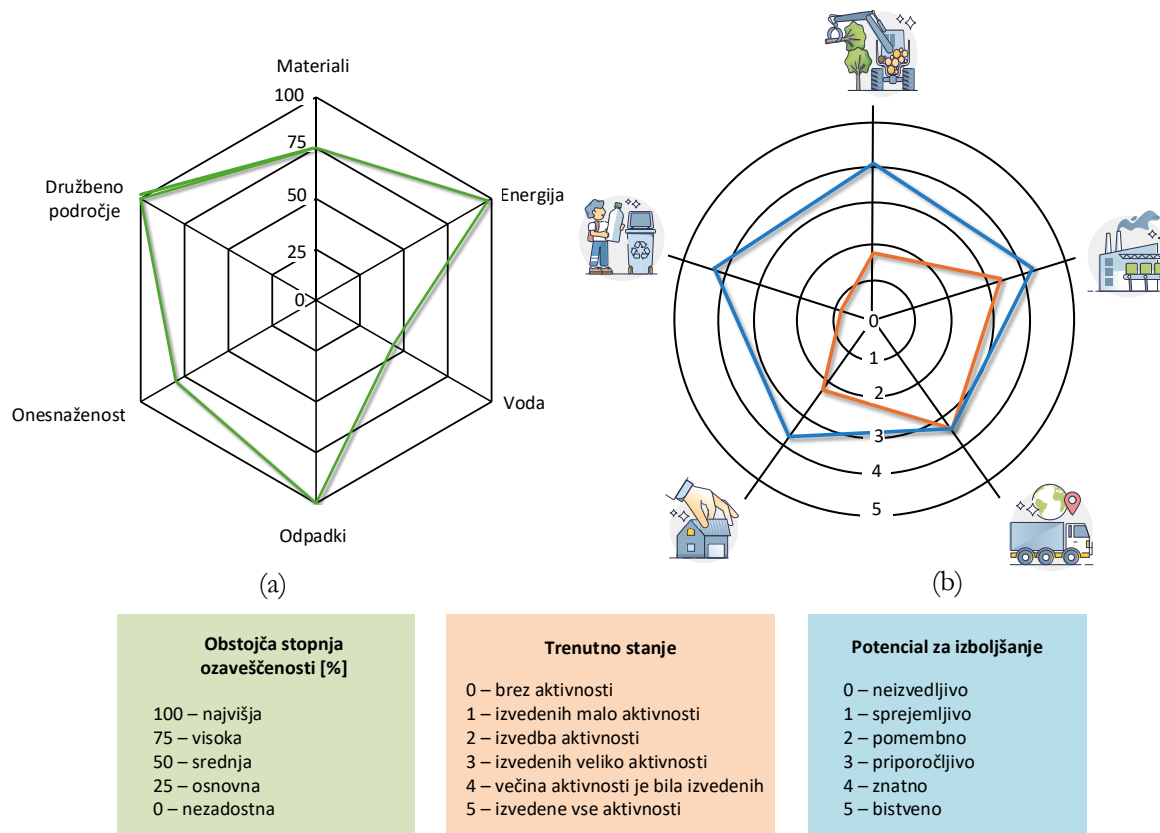
	Pridobivanje surovinskih virov		Proizvodnja		Distribucija	Uporaba	Ravnanje z odpadki
	Pridobivanje virov	Transport	Proizvodnja	Embaliranje	Distribucija	Uporaba	Ravnanje z odpadki
Materiali	Potencialno zmanjšanje zalog neobnovljivih virov	NR	Teža materialov v proizvodnji	NR	NR	NR	Ravnanje z odpadki/ uporaba odrezkov od žaganja
Energija	Potrebna energija za proizvodnjo (PVC, jeklo steklo, tesnila) in ekstruzijo (PVC, tesnila)	Razdalje pri transportu	Upogibanje/ varjenje PVC okvirjev in rezanje stekla	NR	Učinkovita distribucija do uporabnikov	Učinkovitost oken, življenska doba proizvoda	NR
Voda	Porabljena voda za proizvodnjo (steklo, jekleni deli)	NR	NR	NR	NR	NR	NR
Odpadki	Odpadki pri proizvodnji (steklo, jekleni deli)	Odpadki med prevozom	Odpadki (PVC, steklo) in drugi potrošni materiali	Možnosti za zmanjševanje količine embalaže	Odpadki med prevozom	NR	Reciklaža in obnova
Onesnaženost	Emisije pri proizvodnji (steklo, jekleni deli)	NR	Prašni delci pri žaganju	NR	NR	NR	Obremenjevanje zraka pri sežigu PVC
Družbeno področje	NR	NR	NR	NR	NR	Učinkovitost oken (toplotne izgube, pregrevanje, dnevna svetloba, prezračevanje)	NR

Slika 5: Izpolnjena matrika za presojo vplivov v življenjskem ciklu PVC okna.

Tabela 2: Izpolnjen kontrolni seznam ekodizajna za primer oken

Področje načrtovanja	Možnost izboljšanja načrtovanja	Odgovor
Načrtovanje za pridobivanje materiala  Že izvedeno = 33 % Je izvedljivo = 44 % Ni izvedljivo = 23 %	Zmanjšajte težo in volumen proizvoda. Povečajte uporabo recikiranega materiala, da bi nadomestili nov material. Povečajte uporabo obnovljivih materialov (npr. FSC za les). Povečajte vgradnjo rabljenih komponent. Zmanjšajte uporabo redkih materialov – npr. bakra. Eliminirajte nevarne substance – substance, ki so v uredbi REACH 1907/2006 identificirane kot zelo nevarne substance. (SVHC) Izberite materiale pridobljene iz rastlin ali živali, pri katerih je bilo pri vzreji uporabljeno malo umetnih gnojil. Določite materiale, ki so proizvedeni s procesi, ki ne sproščajo ali sproščajo nizke koncentracije hlapnih organskih spojin. Uporabite materiale z nižjo porabo energije in vode.	Že izvedeno Že izvedeno Je izvedljivo Že izvedeno Ni izvedljivo Je izvedljivo Ni izvedljivo Je izvedljivo Je izvedljivo
Načrtovanje za proizvodnjo  Že izvedeno = 66 % Je izvedljivo = 17 % Ni izvedljivo = 17 %	Zmanjšajte porabe energije. Zmanjšajte porabe vode. Zmanjšajte količino odpadkov, ki nastane med proizvodnjo. Uporabite interno obnovljene ali reciklirane materiale, ki so nastali pri proizvodnji. Med proizvodnjo zmanjšajte emisije v zrak, vodo in tla. Zmanjšajte število delov.	Je izvedljivo Ni izvedljivo Že izvedeno Že izvedeno Že izvedeno Že izvedeno Že izvedeno
Načrtovanje za uporabo (vključno z instalacijo in vzdrževanjem)  Že izvedeno = 44 % Je izvedljivo = 28 % Ni izvedljivo = 28 %	Optimizirajte obliko in volumen za čim večjo gostoto pakiranja. Optimizirajte transport glede porabe goriv in emisij. Optimizirajte pakiranje glede na uredbe. Zmanjšajte težo in velikost embalaže. Zmanjšajte porabljeno energijo in vodo za pakiranje. Uporabite embalažo, ki med proizvodnjo sprošča nizke koncentracije hlapnih organskih spojin. Povečajte uporabo recikliranih materialov za embalažo. Eliminirajte nevarne substance v embalaži.	Že izvedeno Že izvedeno Že izvedeno Že izvedeno Ni izvedljivo Ni izvedljivo Že izvedeno Ni izvedljivo

Področje načrtovanja	Možnost izboljšanja načrtovanja	Odgovor
Načrtovanje ravnanja z odpadki	Omejite uporabo substanc, ki so uvrščene med nevarne (Direktiva RoHS 2011/65/EU) – samo za električne proizvode.	Je izvedljivo
 Že izvedeno = 17 % Je izvedljivo = 66 % Ni izvedljivo = 17 %	Povečajte enostavnost ponovne uporabe, demontaže in recikliranja.	Je izvedljivo
	Izogibajte se načrtovanju, ki slabo vpliva na ponovno uporabo ali recikliranje, npr. mešanica materialov.	Je izvedljivo
	Zmanjšajte količino končnih odpadkov.	Že izvedeno
	Zmanjšajte porabljeno energijo med demontažo in recikliranjem.	Je izvedljivo
	Zmanjšajte porabljeno vodo med demontažo in recikliranjem.	Ni izvedljivo

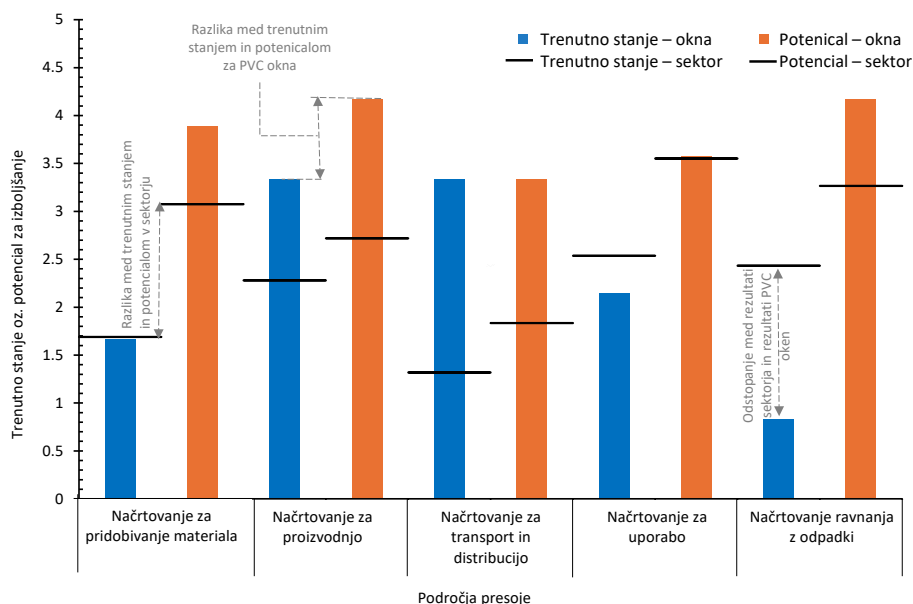


Slika 6: Rezultati presoje ozaveščenosti o okoljskih vplivih za PVC okna (a) in rezultati kolesa strategij ekodizajna (b).

Slika 6 prikazuje rezultate presoje vplivov v življenjskem ciklu PVC okna (slika 6b) in jih primerja z rezultati presoje ozaveščenosti o okoljskih vplivih znotraj podjetja pred izvedbo strukturiranega intervjuja (slika 6a). S primerjavo rezultatov na sliki 6 vidimo, da podjetje ni tako okoljsko ozaveščeno, kot so njegovi predstavniki mislili na začetku študije. Do takšnih razlik prihaja, saj podjetja zaradi nepoznavanja področja z vidika celostne obravnave proizvoda gledajo zelo ozko, le znotraj njihove proizvodnje. Pri tem spregledajo oz. ne upoštevajo vseh vplivov na okolje, ki so povzročeni, preden surovine in polizdelki prispejo v njihov obrat, in vplivov, ki nastanejo med uporabo in po njej. Kolo strategij ekodizajna pripisuje največji potencial za izboljšanje ravnanju z odpadki, najmanjši oz. ničelni potencial za izboljšanje pa distribuciji in transportu. Čeprav so na začetku predstavniki podjetja mislili, da je stopnja ozaveščenosti v povezavi z materiali in energijo visoka oz. najvišja, se je izkazalo, da ima podjetje na področju strategij pridobivanja virov znaten potencial za izboljšanje.

Rezultati kolesa strategij za primer PVC oken, razčlenjeni po posameznih področjih načrtovanja, so primerjani s povprečnimi vrednostmi za celoten vzorec 46 podjetij. Enak postopek je bil uporabljen za že izvedene ukrepe, kakor tudi za potencialne ukrepe, ki bi jih bilo možno izvesti v prihodnje (slika 7).

Pri primerjavi trenutnega stanja podjetja z rezultati v sektorju se kaže, da podjetje izstopa nad povprečjem pri načrtovanju proizvodnje in transporta, kar pomeni, da ima dobro razvite strategije za učinkovito uporabo virov in optimizacijo logističnih procesov. Vendar pa na področju načrtovanja uporabe proizvodov in ravnanja z odpadki podjetje zaostaja za povprečjem v sektorju, kar nakazuje na pomanjkljivosti pri obvladovanju okoljskih vplivov v poznejših fazah življenjskega cikla proizvoda. Ko primerjamo potenciale za izboljšanje, ugotavljamo, da se podjetje pri načrtovanju uporabe nahaja v povprečju sektorja, kar pomeni, da obstajajo določene možnosti za izboljšave. Po drugi strani pa so priložnosti za izboljšanje v fazah načrtovanja proizvodnje, distribucije in ravnanja z odpadki nadpovprečne. To kaže, da lahko podjetje še naprej izboljšuje svoje procese v teh fazah, kar bo prispevalo k večji učinkovitosti in trajnosti.



Slika 7: Rezultati kolesa strategij za primer PVC oken, razčlenjeni po posameznih področjih načrtovanja, primerjani s povprečnimi vrednostmi za celoten vzorec podjetij gradbenega sektorja, povzetih po Rebernik et al., 2018.

Višje vrednosti na y-osi predstavljajo boljše začetno stanje oz. večji potencial za izboljšanje.

3 Vprašanja za razpravo

1. Naštejte faze življenjskega cikla in na primeru pokažite, kateri procesi spadajo v posamezno fazo.
2. Na podlagi primera iz vprašanja 1 ocenite, kateri so najpomembnejši dejavniki obremenjevanja okolja.
3. Kdo so ključni akterji v podjetju, za katere je priporočljivo, da sodelujejo pri vpeljavi ekodizajna?
4. Kako si lahko podjetje pomaga z rezultati kolesa strategij ekodizajna? V čem se kaže uporabna vrednost izbrane metode?
5. Zakaj prihaja do odstopanj med stopnjo ozaveščenosti in trenutnim stanjem v podjetju?
6. Katera strategija je najslabše uporabljena v prikazanem primeru (glej sliko 6b)?

7. Ali lahko s pomočjo koncepta ekodizajna ocenimo dejanski vpliv posameznega proizvoda na okolje? Odgovor argumentirajte in pojasnite, kako bi to pravilno izvedli.
8. Na podlagi rezultatov na sliki 6b predlagajte ukrepe, ki jih mora sprejeti podjetje za optimalno izrabo potenciala izboljšav. Katera strategija predvideva največje izboljšanje okoljske ustreznosti?
9. V strokovni in znanstveni literaturi poiščite, na kakšen način merimo vplive na okolje in v kakšnih merskih enotah jih izražamo. Poiščite tri primere kazalnikov s pripadajočimi merskimi enotami.
10. V strokovni in znanstveni literaturi poiščite, katera orodja za presojo vplivov na okolje, ki v študijskem primeru niso bila obravnavana, so še na voljo. Predstavite prednosti in slabosti uporabe enega takega orodja.

4 Zaključki

Eden glavnih trendov v industrializiranih državah je razmišljanje o okoljskem življenjskem ciklu, ki omogoča celostno obravnavo okoljskih vplivov in usmerja pozornost s proizvodnje na druge faze v življenjskem ciklu proizvodov. Trenutno je na razpolago veliko metod za oceno okoljskih vplivov, ki omogočajo različno poglobljene kvantitativne in kvalitativne analize. Ena izmed teh metod je tudi ekodizajn. Ta se zavzema za razvoj novih, okolju primernejših proizvodov ali za okoljsko optimizacijo obstoječih proizvodov. Izkazalo se je, da je vplive na okolje potrebno zmanjševati že pri samem viru, z vzpostavljanjem krožnih tokov materialov in energije, vendar ni zagotovila, da bo s krožnimi tokovi obremenjevanje okolja res manjše, zato se pri ekodizajniranju proizvodov uporablja več orodij, ki lahko osvetlijo različne vidike načrtovanja proizvodov. V študijskem primeru je bila prikazana uporaba izbranih metod ekodizajniranja za steklena okna s PVC okvirjem. Prikazane metode so dokaj enostavne za uporabo, ne zagotavljajo pa objektivne ocene okoljskih obremenitev. Za resno načrtovanje proizvodov je potrebno poseči po zahtevnejših orodjih, ki temeljijo na analizi okoljskega življenjskega cikla z metodo LCA.

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Didaktična uporaba: Študija primera je uporabna pri predmetih s področja okoljskega upravljanja in razvoja izdelkov, kjer študenti spoznavajo ključne izzive ekodizajna ter njegovo vlogo pri zmanjševanju okoljskih obremenitev v celotnem življenjskem ciklu proizvodov. Posebej je relevantna za vsebine, ki se obravnavajo pri predmetih EPF, kot so *Ekologija proizvodov* in *Okoljski management* na univerzitetnem študijskem programu ter *Tehnološko in eko-inoviranje* na magistrskem študijskem programu.

PROJEKT UVEDBE KONTROLINGA V TURISTIČNO-HOTELSKO PODJETJE LUNA

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Študija primera obravnava uvedbo kontrolinga v srednje velikem hotelskem podjetju LUNA, ki se kljub naložbam sooča s stagnacijo poslovnih rezultatov in kaotičnim vodenjem investicij. Podjetje s tremi hoteli ob morju, je imelo različne oddelke, kot so prodaja, finančno-računovodski in kadrovski, vendar brez dejavnosti kontrolinga, kar je povzročalo pomanjkanje informacij o poslovanju posameznega hotela, neusklajenost poslovanja s strateškimi cilji in kaotično izvajanje investicij. Večinski delničar in predsednik nadzornega sveta (NS) je zato predlagal uvedbo kontrolinga, da bi izboljšal informacijsko podporo in odločanje, spremljanje in nadzor poslovanja. Projekt sledi postopnemu modularnemu pristopu in vključuje analizo obstoječih organizacijskih struktur, ugotavljanje vrzeli v poslovnih procesih in vzpostavitev informacijskega sistema za spremljanje ključnih kazalnikov uspešnosti, kot sta donosnost in stopnja zasedenosti hotela. Študija poudarja potencialne koristi, kot so boljše razporejanje virov, upravljanje tveganj in usklajenost poslovanja s strateškimi usmeritvami. Vendar izpostavlja tudi izzive, kot sta odpor zaposlenih in visoki stroški uvajanja kontrolinga. Na splošno primer ponuja vpogled v uvedbo kontrolinga in njegove vloge pri spremljanju in nadziranju poslovanja kot podpore za izboljšanje operativne učinkovitosti in doseganju dolgoročnih poslovnih ciljev v hotelskem podjetju.

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CONTROLLING IMPLEMENTATION PROJECT FOR LUNA TOURIST HOTEL COMPANY

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Case study examines the implementation of controlling in the medium-sized hotel company LUNA, which despite previous investments, struggled with stagnating business results and disorganised investment management. LUNA, consisting of three beachfront hotels, had various departments such as sales, finance and accounting, and human resources, but no controlling activities. This lack led to insufficient information on the performance of each hotel, the alignment of the business with strategic objectives and the chaotic implementation of investments. The majority shareholder and Chairman of the Supervisory Board therefore proposed the introduction of controlling to improve IT support, decision making, monitoring and control of operations. The project follows a step-by-step modular approach and includes analysing existing organisational structures, identifying gaps in business processes and setting up an IT system to monitor key performance indicators such as profitability and hotel occupancy rates. The study highlights potential benefits, including improved resource allocation, risk management and alignment of operations with strategic direction. However, it also identified challenges such as employee resistance and the high cost of implementing controlling. Overall, the case offers valuable insights into the implementation of controlling and its role in overseeing operations, enhancing efficiency, and supporting the achievement of long-term business objectives in a hotel company.

1 Pregled literature

Sodobno poslovodno računovodstvo se je uveljavilo v drugi polovici 20. stoletja z obljubo velikih sprememb v tehnikah poslovodnega računovodstva in z evolucijo pomoči pri implantaciji in nadzoru uveljavljanja strategij, kot tudi informacij o poslovanju podjetja (Burns in Vaivio, 2001), od takrat se več ali manj vse vrtilo okrog istih rešitev in z zelo malo raziskanih rešitev v praksi poslovodnega računovodstva. Kot ena izmed idej z drugačnim poimenovanjem rešitve poslovodnega računovodstva ali samo kot poslovodno računovodstvo za podporo poslovanju se je v 60 letih začel uveljavljati kontroling (Koletnik & Kolar, 2016).

Mednarodna skupina za kontroling IGC (angl. *International Group of Controlling* – IGC, 2024) pravi, da je kontroling: »celoten proces določanja ciljev, načrtovanja, predračunavanja in kontrole na finančnem in poslovno-ekonomskem področju.« Kontroling in kontrolerji (IGC, 2024) imajo poslanstvo in nalogo:

- oblikujejo in spremljajo vodstvene procese določanja ciljev, načrtovanja in upravljanja tako, da vsak odločevalec lahko deluje v skladu z dogovorjenimi cilji;
- zavestno skrbijo za prihodnost organizacije in tako omogočijo, da se pravočasno izkoristijo priložnosti in obvladujejo tveganja;
- koordinirajo in povezujejo cilje ter načrte organizacije v usklajeno celoto;
- razvijajo in vzdržujejo vse vodstvene informacijske sisteme. Zagotavljajo kvaliteto podatkov in pripravljajo za odločitve pomembne informacije;
- so zavezani, da delujejo za dobrobit organizacije kot celote.

Sistemi spremljanja poslovanja z vidika učinkovitosti in uspešnosti so številni in en od možnih načinov za izvedbo takega sistema je kontroling. Kontroling kot sistem za spremljanje in nadzor poslovanja predstavlja eno od glavnih funkcij v vlogi podpore vodstva in naj bi odražal strateške ter druge cilje podjetja. Kontroling še posebej podpira sistem vodstvenega nadzora pri obvladovanju vse večje kompleksnosti poslovanja. Če se obrnemo k storitvenim podjetjem v gostinsko turističnem sektorju, lahko npr. ugotovimo, da je študija avtorjev Jamil & Mohamed (2013) pokazala, da organiziranje in razvoj sistemov vodstvenega nadzora na splošno vpliva na uspešnost v malem ali srednje velikem hotelskem podjetju. Tudi druge

raziskave (Adiputra et al., 2020) ugotavljajo podobno, in sicer da uspešnost poslovanja hotela zahteva usklajenost poslovnih strategij z nadzornimi sistemi za spremljanje in usmerjanje poslovanja. Pogosto se za implementacijo sistema za spremljanje in nadzor poslovanja vzpostavi nova informacijska dejavnost, kot je poslovodno računovodstvo ali kontroling. Kadar gre za implementacijo in nadzor ter uresničevanje strategij, je taka dejavnost lahko označena s pridevnikom strateški (kontroling). Raziskava Adiputre, Ganija in Rossiete (2020) ugotavlja, da odsotnost kontrolinga (sistema za spremljanje in nadzor poslovanja) negativno vpliva na finančno uspešnost poslovanja podjetij v hotelski industriji na Baliju. Tudi Bedford (2015) je v svoji študiji potrdil, da vzpostavitev in uporaba informacijskega sistema (krajše IS) za nadzor poslovanja vpliva na uspešnost poslovanja podjetja ter da to velja tudi v gostinsko turističnem sektorju. Tak sistem spremljanja in nadziranja poslovanja omogoča vzroke za boljše raziskovanje in nadziranje poslovanja podjetja, ne glede na vrsto dejavnosti (ibidem). Tudi avtorja Tiawon in Supartha (2021) ugotavljata, da lahko implementacija poslovne strategije in sistema za nadzor uresničevanja strategij izboljša poslovanje hotelskega podjetja. Ta študija (ibidem) poudarja pomen prilagajanja strategij specifičnim pogojem poslovanja v hotelih in uvedbo informacijskega sistema za spremljanje poslovanja.

Informacijski sistemi, zlasti taki za načrtovanje in nadzor poslovanja, so ključni za izvajanje strateškega kontrolinga (Chen et al., 2009). Ti sistemi omogočajo integracijo in centralizacijo podatkov, kar izboljšuje preglednost poslovanja in omogoča boljše strateško odločanje. Dalje so ključne ugotovitve o uvedbi kontrolinga v poslovanje, da uvedba informacijskih sistemov omogoča natančnejše spremljanje ključnih kazalnikov uspešnosti (angl. *key performance indicators* – KPI) in drugih ključnih podatkov, kar je bistvenega pomena za delovanje strateškega kontrolinga kot informacijskega sistema za spremljanje in nadzor poslovanja. S takšnimi sistemi lahko podjetja bolje predvidevajo prihodnje trende, prilagajajo strategije in zagotavljajo, da so operativni cilji usklajeni s strateškimi cilji podjetja (Hakim & Hakim, 2010).

Kljub vsem prednostim uvedbe kontrolinga oz. informacijskega sistema za spremljanje in nadzor poslovanja so izzivi pri implementaciji informacijskih sistemov pogosti, nepredvidljivi in številčni, posledično velja, da uvedba kontrolinga v poslovanje ni izjema. Ti izzivi vključujejo odpornost in odpor zaposlenih na spremembe, visoke stroške uvedbe ter potrebo po prilagoditvi obstoječih poslovnih

procesov novim sistemom. Uspešna implementacija kontrolinga zahteva natančno projektno vodenje, učinkovito komunikacijo in usposabljanje zaposlenih (Peljhan, 2007). Učinkovito projektno vodenje je ključno za uspešno uvedbo kontrolinga. Pomembno je vključevanje vseh deležnikov, jasno definiranje ciljev in nadzor nad izvajanjem projekta. Sistemi za načrtovanje in nadzor poslovanja lahko povzročijo korenite spremembe v načinu delovanja podjetja, zato je strateški nadzor nad tem procesom ključnega pomena (Borštnar & Pucihar, 2014). Kontroling kot nova informacijska dejavnost mora biti kot vsi informacijski sistemi usklajen s strategijo podjetja in poslovno miselnostjo tako posloводства kot zaposlenih. To pomeni, da morajo podpirati dolgoročne cilje podjetja in omogočati proaktivno prilagajanje na spremembe v poslovnem okolju. Strateški kontroling igra ključno vlogo pri zagotavljanju, da so ti sistemi uporabljeni za izboljšanje konkurenčne prednosti podjetja (Shi, 2011).

Kako torej uvesti kontroling – sistem za spremljanje in nadzor poslovanja? Kolar in Koletnik (2016) pravita, da je uvajanje dejavnosti kontrolinga notranji projekt vrhovnega posloводства podjetja. Njegovo uresničevanje poteka po naslednjih korakih:

- skrbni pregled, ocena in prenova obstoječe poslovne organiziranosti podjetja,
- uvedba dejavnosti kontrolinga,
- uresničevanje in
- nadzor dejavnosti kontrolinga.

Projekt uvajanja dejavnosti kontrolinga mora biti sistematično voden in nadziran. Komu zaupati to nalogo? Odgovorni vodja tega projekta je lahko bodoči kontroler oz. poslovodni računovodja, v manjšem podjetju se lahko zaupa zunanjemu podjetniškemu svetovalcu, ki je usposobljen za organiziranje tovrstne dejavnosti. V tuji praksi priporočajo, da se uvajanje kontrolinga v določenih primerih in v manjših podjetjih zaupa zunanjim kontrolorjem (Tiawon & Supartha, 2021). Razlogi so predvsem praktične narave, ker so poslovodniki in drugi zaposleni v podjetju obremenjeni s tekočimi poslovnimi nalogami. Razen tega sodelavci še nimajo izkušenj v tej dejavnosti in so zaradi tega zunanji izvajalci mnogokrat hitrejši, uspešnejši in cenejši za podjetje.

Predhodne študije in literatura redko obravnavajo primere uvedbe kontrolinga, kljub temu da raziskave kažejo, da to nedvomno vpliva na poslovanje podjetja. Prvič, to se odraža kot pozitiven vpliv na finančne rezultate in drugič, brez novega informacijskega sistema za spremljanje in nadzor poslovanja bomo ostali brez vzvoda za boljše raziskovanje in nadziranje poslovanja podjetja, ne glede na vrsto dejavnosti. Avtorja Tiawon & Supartha (2021) menita, da lahko implementacija poslovne strategije in sistema za nadzor uresničevanja strategij izboljša poslovanje hotelskega podjetja. Primera uvedbe kontrolinga v hotelsko podjetje dostopne študije ne obravnavajo, tako velja to področje za pomanjkljivo raziskano in neobdelano.

Vrzel v pomanjkanju prikaza primerov uvedbe kontrolinga v hotelsko podjetje bo pomagal zapolniti naš primer enkratne uvedbe kontrolinga v hotelsko podjetje LUNA, ki ga obravnavamo v nadaljevanju.

2 Študija primera

2.1 Učni izidi

Po proučitvi primera uvedbe kontrolinga v hotelsko podjetje LUNA bi študent naj bil sposoben pojasniti:

Učni izid 1: Zakaj bi uvedli kontroling v podjetje?

Učni izid 2: Kakšne koristi lahko pričakuje hotelsko podjetje z uvedbo kontrolinga?

Učni izid 3: Kakšne izzive lahko pričakujemo in kako se z njimi spopasti pri uvedbi kontrolinga v hotelsko podjetje?

Učni izid 4: Kako bi se lotili uvedbe kontrolinga v hotelsko podjetje?

2.2 Primer

Odkrijte podjetje LUNA¹. Podjetje LUNA je turistično-hotelsko podjetje, ki ponuja izjemno kombinacijo bogate dediščine in sodobnih vsebin. Podjetje LUNA se predstavlja takole: »S tremi hoteli ob osupljivi morski obali smo se trdno zasidrali v panogi in še naprej postavljamo merila za izjemno gostoljubnost ter kvaliteto storitev in doživetij. Od s soncem obsijanih plaž – vse nepremičnine v našem portfelju so skrbno izbrane, da lahko gostom ponudimo edinstveno potovalno-počitniško izkušnjo«.

Zgodovina podjetja LUNA se začne v malem turističnem kraju sredi 20. stoletja. Do takrat je bil to le obmorski kraj, tako kot mnogi drugi ob obali večinoma s kmetijsko in industrijsko dejavnostjo. Lokalni prebivalci so dneve preživljali z ribolovom ali na polju ter v oljčnih nasadih in vinogradih, zaupajoč v svoje roke ter blagodejno moč morja in zemlje. V tistem času niso videli ogromnega turističnega potenciala destinacije in hotelske dejavnosti.

Zgodovina podjetja LUNA se je začela leta 1953, od takrat se podjetje razvija in dosega zdravo rast – tako glede ponudbe kot finančne moči. Zadnja leta so odprla nove izzive.

Večinski lastnik turističnega hotelskega podjetja LUNA je fizična oseba AA z 90 % deležem, 10 % je razdeljeno med zaposlene, teh je v zadnjih letih bilo v povprečju 100.

V zadnjem letu je turistično-hotelsko podjetje LUNA lahko dnevno sprejelo in poskrbelo za 1.000 gostov.

V zadnjih petih letih strategija podjetja temelji na vlaganjih v turistične zmogljivosti, temeljna strategija podjetja LUNA je gostom ponuditi visoko dodano vrednost storitev in destinacije, razvoj talentov in inovativnih storitev kot glavnega nosilca razvoja in uspešnega poslovanja podjetja LUNA.

¹ Podjetje LUNA obstaja z drugim imenom in z malo drugačnimi podatki, za potrebe študije primera so resnični podatki anonimizirani in prilagojeni študijskemu primeru.

Izhodiščne ključne okoliščine za primer projekta uvedbe kontrolinga v turistično-hotelsko podjetje **LUNA** so:

- LUNA je turistično-hotelsko podjetje, sestavljajo ga trije hoteli ob morju;
- podjetje je pred uvedbo kontrolinga organizirano tako, da ima podjetje LUNA skupne službe, ki skrbijo za operativno delovanje hotela, ter skupne službe, v katerih so oddelki nabava, trženje, kadri, finance in računovodstvo;
- kontroling kot samostojna dejavnost ne obstaja, priprava načrtov in analiz je razdeljena med vodje oddelkov in vodjo računovodstva, prav tako njihova implementacija in nadzor;
- poslovni rezultati in investicije v zadnjih treh letih povprečno stagnirajo 3 % glede na predhodno triletno povprečje. Finančno računovodsko merjene gospodarske kategorije za zadnja tri leta podjetja LUNA so v tabeli 1.

Tabela 1: Podatki o poslovanju podjetja LUNA pred uvedbo kontrolinga

Računovodsko merjena gospodarska kategorija	Na dan 31.12. oz. leto 20x1 v 000 evrih oz. odstotkih	Na dan 31.12. oz. leto 20x2 v 000 evrih oz. odstotkih	Na dan 31.12. oz. leto 20x3 v 000 evrih oz. odstotkih
Povprečna sredstva	36.000	35.000	34.000
Kapital	13.000	12.500	12.000
Prihodki od prodaje	7.000	6.500	5.500
Stroški obresti	1.000	900	900
Temeljni poslovni izid (dobiček izguba pred obdavčitvijo)	500	350	60
Donosnost sredstev	4,16 %	3,57 %	2,82 %
Donosnost kapitala	3,84 %	2,8 %	0,5 %

Vir: (lastna izdelava).

Skrbna analiza poslovanja podjetja LUNA in izkušnje z uvajanjem projektov odpirajo več pomislekov o novem projektu – uvedbi kontrolinga. Investicijski projekt, ki zahteva veliko delovnega kapitala in finančnega vložka za izboljšanje kakovosti storitev ali izdelkov, lahko presega načrtovana pričakovanja. Na primer, izkušnje kažejo, da vlaganja v nepremičnine odpirajo tveganja, da gradnja morda ne bo končana pravočasno. V tem času se lahko začnejo uveljavljati spremembe urbanističnih predpisov, zakonodaje in fiskalne politike. Ta tveganja lahko negativno vplivajo na povečanje stroškov podjetja in skupine ter na oslabitev denarnega toka in manjše prihodke. Podjetje LUNA v preteklih letih s poslovnimi odločitvami, ki so bile sprejete kot prispevek k povečanju konkurenčnosti na zahtevnem turističnem

trgu, ni izboljšalo rezultatov in učinkovitosti poslovanja. Dosedaj uvedeni projekti v podjetju LUNA odpirajo pomisleke, da manjka premišljeno dolgoročno strateško upravljanje in vodenje poslovanja. Navedeno je razvidno iz tabele 1, vidimo, da padajo tako prihodki, vrednost sredstev kot kazalniki uspešnosti. Uvedba kontrolinga ima cilje, da bi se ta negativni trend v prihodnosti spremenil v pozitivnega. Na poslovanje podjetja LUNA ne vplivajo samo notranji dejavniki, pač pa vplivajo tudi številni makroekonomski kazalniki v domači državi in državah gostov, kot so zaposlenost/nezaposlenost, rast/pad domačega bruto proizvoda, rast/pad industrijske proizvodnje in drugi dejavniki, ki neposredno vplivajo na kupno moč gostov in s tem na odločitev o počitnikovanju v enem izmed objektov podjetja LUNA. Glede na tveganja turistične panoge je sicer turizem eden redkih rastočih gospodarskih sektorjev v vseh letih, tudi v letih globalne finančne krize.

Razvoj podjetja LUNA ni mogoč brez kakovostnega upravljanja človeških virov, ob odprtju in širjenju trga dela pa so se pojavila tveganja, povezana s pomanjkanjem kadrov, razvojem novih znanj in specifičnih veščin. Podjetje LUNA mora vlagati tudi v izobraževanje in razvoj človeških virov in v prepoznavanje globalnih trendov v turizmu za določanje potreb po novih znanjih in veščinah ter za pravočasno uspešno odzivanje na izzive v okolju.

Glede na razpoznana tveganja in izkušnje z dosedanjimi projekti v podjetju LUNA je bodoči kontroler v podjetju LUNA izdelal načrt korakov za uspešno uvedbo kontrolinga v podjetje. Načrtovani koraki v projektu uvajanja dejavnosti kontrolinga v podjetje LUNA so:

- A. ugotovitev razlogov in pobude za uvedbo dejavnosti kontrolinga ter izbira načina vpeljave dejavnosti kontrolinga;
- B. izobraževalni seminar za vse zaposlene podjetja;
- C. odločitve o projektni nalogi uvedbe kontrolinga in vodji projekta;
- D. snemanje in analiza obstoječega organizacijskega ustroja (oris in opis delovnih in poslovnih procesov, mikro in makro);
- E. izdelava seznama obstoječih problemov in pomanjkljivosti pri spremljanju poslovanja in poslovanju;
- F. idejna zasnova organizacijske umestitve kontrolinga;
- G. ocena tveganj in problemov pri uvajanju kontrolinga;
- H. izdelava seznama projektnih nalog pri uvedbi kontrolinga;

- I. projektna listina: projektni tim, namen in cilji projekta/-tov (vzporednih in zaporednih nalog), pooblastila, časovni okvir projekta, tveganja izvedbe projekta, predračun resursov, stroškov in virov financiranja projekta, ekonomski nadzor projekta;
- J.odobritev projektne listine;
- K. uresničevanje projektne naloge;
- L. implementacija izsledkov projektne naloge – uvedba kontrolinga;
- M. odločitev o dokončanju in prenehanju projekta;
- N. spremljanje, nadziranje in dograjevanje vzpostavljene dejavnosti kontrolinga.

Prvi korak pri uvajanju kontrolinga v podjetje LUNA pomeni tudi prvo sprejeto odločitev. Prva odločitev pri projektu kontrolinga se nanaša na način uvedbe dejavnosti kontrolinga. Odločitev ima dve možnosti:

- kontroling uvedemo postopno,
- kontroling uvedemo enkratno (sočasno).

V primeru postopnega vpeljevanja dejavnosti kontrolinga gre za zaposlitev novega sodelavca, ki bo zasedel delovno mesto kot kontroler ali planer-analitik in bo šele kasneje prešel v dejavnost kontrolinga.

Pri drugi možnosti bomo takoj pristopili k projektu uvedbe samostojne enote kontrolinga, ta projekt potem 'zori' in se razrašča v vse pore poslovnega dogajanja v podjetju.

Kakšno odločitev sprejeti za uvedbo kontrolinga, ni preprosto, za to nalogo je potrebno poznati tudi razloge, kako smo prišli to tega odločanja. To predstavljamo v točki A.

A. Ugotovitev razlogov in pobude za uvedbo dejavnosti kontrolinga v primeru turistično-hotelskega podjetja LUNA in predlog odločitve za način uvedbe kontrolinga

Razlogi:

- pomanjkanje implementacije strategij in strateških usmeritev v vse hotele, oddelke in med zaposlene;
- pomanjkanje alternativ bodočega razvoja;
- nevitarno poslovanje in vodenje podjetja, slabo prilagajanje spremembam v okolju;
- pomanjkljivi ali neobstoječi načrti poslovanja;
- kaotično izvajanje investicij in zastoj v razvojnih investicijah;
- negativni trend poslovnih rezultatov, kljub investicijam v poslovanje.

Pobuda: Od koga je prišel predlog za uvedbo kontrolinga v turistično-hotelsko podjetje LUNA?

Predlog je podal večinski lastnik, ki je tudi predsednik nadzornega sveta; v zadnjih dveh letih je nadziral poslovanje in ugotovil zgornje slabosti ter zato predlagal uvedbo kontrolinga.

Poslovodstvo in nadzorni svet podjetja LUNA je sprejel odločitev za postopno uvedbo dejavnosti kontrolinga, vrstni red uvedbe nalog kontrolinga bo določen v samem projektu uvedbe kontrolinga.

B. Izvedba izobraževalnega seminarja za predstavitev dejavnosti kontrolinga sodelavcem

Razumevanje kontrolinga je različno; ker bo potrebno sodelovanje in sprejemanje odločitev vseh zaposlenih, je potrebno imeti enotne temelje in konsenz, kaj je kontroling, kako ga razumeti in kaj bo prinesel vsem zaposlenim ter podjetju LUNA.

Vsebina izobraževalnega seminarja je prilagojena reševanju zaznanih potencialnih tveganj pri uvajanju kontrolinga v podjetje. Ključna tveganja pri tem so netransparentno uvajanje sprememb, nasprotovanje spremembam kot posledica strahu izgube zaposlitve, nasprotovanje, nesodelovanje ali sabotaja postopka snemanja obstoječega stanja iz strahu pred izgubo nevidnosti posameznega zaposlenega v poslovanju podjetja in merjenju poslovne učinkovitosti zaposlenih.

Za kakovostnejše upravljanje navedenih tveganj se priporoča izvedba začetnega izobraževalnega srečanja o uvajanju kontrolinga v podjetje.

V nadaljevanju na kratko predstavljamo točke, ki so bile obravnavane na začetnem izobraževalnem srečanju z zaposlenimi o uvedbi kontrolinga v podjetje LUNA.

Vsebina izobraževalnega srečanja:

- sprejem dejstva, da kontroling različno razumemo, zato moramo imeti enotno predstavo – idejo, kaj bo uvedba prinesla, zakaj in kako bo zgledal kontroling v podjetju LUNA po njegovi uvedbi;
- organizacijska umestitev kontrolinga:
 - štabna služba ožjega posloводства;
- profil novega sodelavca – kontrolerja:
 - nadnaravne sposobnosti – ugajati vsem;
 - dobro poznavanje vseh procesov in zaposlenih v podjetju;
 - dobro razumevanje informacijskih sistemov v podjetju;
- predstavitev projekta uvedbe kontrolinga vsem v podjetju: pojem, organiziranost, informacijski sistem.

C. Odločitve o projektnih dimenzijah kontrolinga in vodji projekta

Vsebina tega koraka je:

- odgovornost za odločitev v tem koraku ima nadzorni svet;
- cilj, ki ga določimo projektu, je uvedba koncepta kontrolinga v poslovanje družbe;
- datum začetka in dokončanja projekta uvedbe kontrolinga:
 - 1. 1. 20xx–31.12. 20xx (12 mesecev oz. eno leto);
- vodja projekta:
 - predstavnik svetovalnega podjetja Kontroler, d. o. o.;
- projektna skupina (5–9) oz. izvajalci:
 - vodja računovodstva, vodja financ, vodja informatike, direktorica kadrovsko-pravnega oddelka, vodja trženja in bodoči kontroler;
- odločitvena skupina (naročnik):
 - predsednik NS, predsednica uprave in vodja projekta.

D. Snemanje in analiza obstoječega stanja

Projektna skupina ima nalogo posneti obstoječe stanje na področjih:

- makro in mikro organizacija podjetja;
- posnetek procesov, kako so se do zdaj delali načrti poslovanja; kateri načrti so se delali in kako so bili pri poslovanju podjetja LUNA uporabljeni;
- posnetek, kako so se do zdaj delale standardne analize poslovanja;
- posnetek, kako so se do zdaj delale kalkulacije;
- posnetek računovodskega in ostalega informacijskega sistema;
- posnetek strateškega odločanja – postavljanje/presojanje strateških ciljev in strategij;
- posnetek, kako so potekale investicije, od dajanja in zbiranja pobud do spremljanja učinkov investicije.

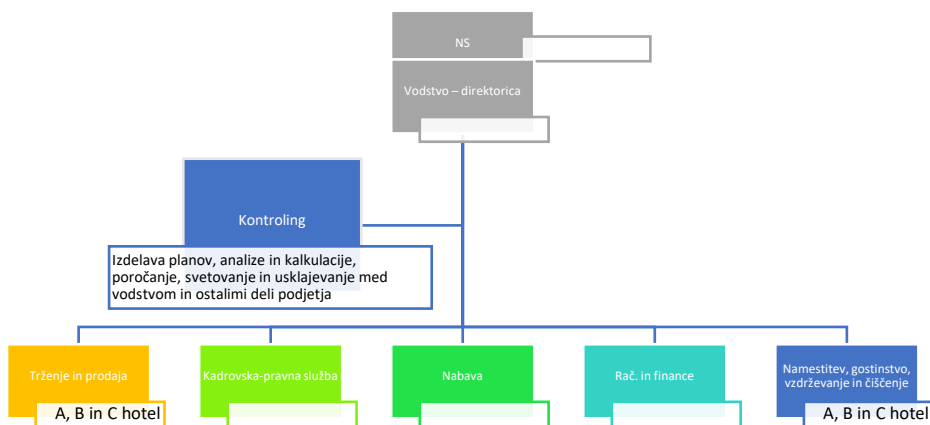
E. Izdelava seznama obstoječih problemov in pomanjkljivosti pri spremljanju poslovanja in poslovanju

Z vsebinami dosedanjih korakov, predvsem pa koraka D (predhodno snemanje obstoječega stanja), so bile ustvarjene podlage za izdelavo seznama ključnih ugotovitev o obstoječem organizacijskem stanju podjetja na področju usmerjanja, uravnavanja in nadziranja poslovanja. Ključne ugotovitve projektne skupine uvedbe dejavnosti kontrolinga v tem koraku v primeru LUNA so bile:

- ni enote in enotne rešitve za izdelavo plana in analiz poslovanja;
- ne obstajajo pravila, niti ni popisa procesov, kako poteka načrtovanje, analiziranje, kalkuliranje in poročanje;
- ni ustrezne/zadostne informacijske podpore po dejavnostih;
- ne obstajajo pravila, kako identificirati ali podati pobudo za novo investicijo, kot tudi ne, kako jo spremljati in nadzirati;
- ne obstaja zavedanje o nevezdržnosti takšnega stanja in potrebnosti sprememb.

F. Idejna zasnova organizacijske umestitve kontrolinga v primeru LUNA

Obstaja veliko idej, kako organizacijsko umestiti kontroling v podjetje. Velikost, vrsta dejavnosti in raznolikost učinkov podjetja vplivajo na to, kakšna organizacijska umestitev kontrolinga je najprimernejša. Na sliki 1 je idejna zasnova, kako naj bo umeščen kontroling v podjetju LUNA. Ker gre za manjše podjetje (100 zaposlenih) z eno dejavnostjo (hotelsko-turistična dejavnost), je kontroling kot štabna enota najprimernejša umestitev te dejavnosti, prav tako sta dva nivoja odločanja in tri poslovno-izidne enote, hoteli A, B in C, dovolj za vodenje poslovanja podjetja LUNA. Vse to nam prikazuje slika 1.



Slika 1: Idejna zasnova organizacijske umestitve kontrolinga v primeru LUNA

Vir: (lastna izdelava).

Takšna organizacijska zasnova dejavnosti kontrolinga je primerna za malo in srednje veliko storitveno podjetje z enovito dejavnostjo.

G. Ocena tveganj in problemov pri uvajanju kontrolinga

Na primeru LUNA so bila ocenjena sledeča ključna tveganja in potencialni problemi:

- druge operative naloge bodo dobile prednost pred projektom uvedbe kontrolinga;

- nelagodno počutje oseb, ki bodo izgubile naloge, za katere bo skrbel v prihodnje kontroling;
- rok uvedbe kontrolinga v podjetje bo prekoračen;
- vodje se bojijo izgube vpliva in moči, zato bodo nasprotovali spremembam;
- strah pred merjenjem učinkovitosti in uspešnosti enot in posameznikov.

H. Izdelava seznama projektnih nalog pri uvedbi kontrolinga

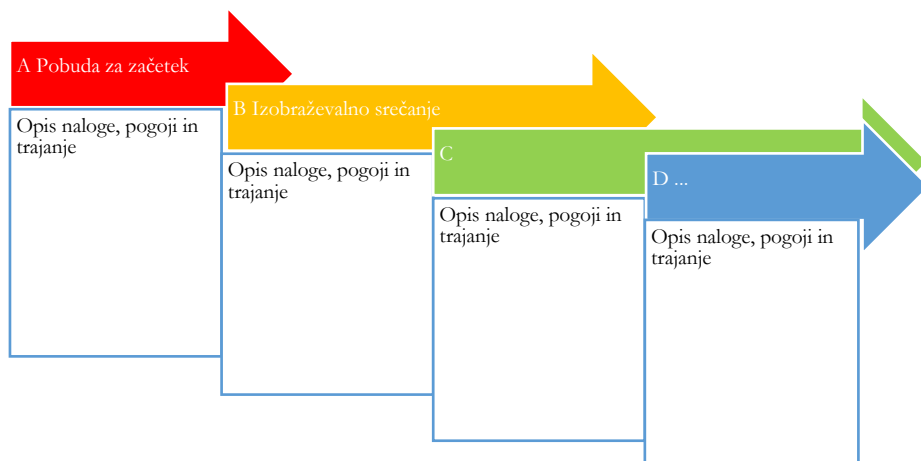
Na primeru LUNA je seznam projektnih nalog predstavljen v tabeli 2.

Tabela 2: Seznam projektnih nalog na primeru LUNA in časovnice njihove izvedbe

Naloge	Oznaka naloge v projektu	Ure	Dnevi	Odvisnost
Ugotovitev razlogov in pobuda za začetek	A	2	1	
Predstavitve temeljev kontrolinga	B	8	2	A
Sprejem odločitve o projektu	C	4	2	B
Snemanje in analiza obstoječega stanja	D	100	25	C
Izdelava seznama obstoječih problemov	E	20	5	D
Priprava zasnove kontrolinga	F	200	50	D, E
Ocena tveganj in problemov pri uvajanju kontrolinga	G	10	2	F
Izdelava seznama projektnih nalog	H	20	4	F, G
Določanje človeških in materialnih resursov in projektne dokumentacije	I	10	2	F, H
Potrditev vseh elementov projekta	J	20	5	F, I
Uresničevanje projektne naloge	K	2	1	D–J
Organizacijska umestitev kontrolinga in implementacija izsledkov projektne naloge – uvedba kontrolinga	L	48	20	K
Odločitev o dokončanju in prenehanju projekta	M	650	160	L, K
Spremljanje, nadziranje in dograjevanje vzpostavljene dejavnosti kontrolinga	N	Ves čas	365	M

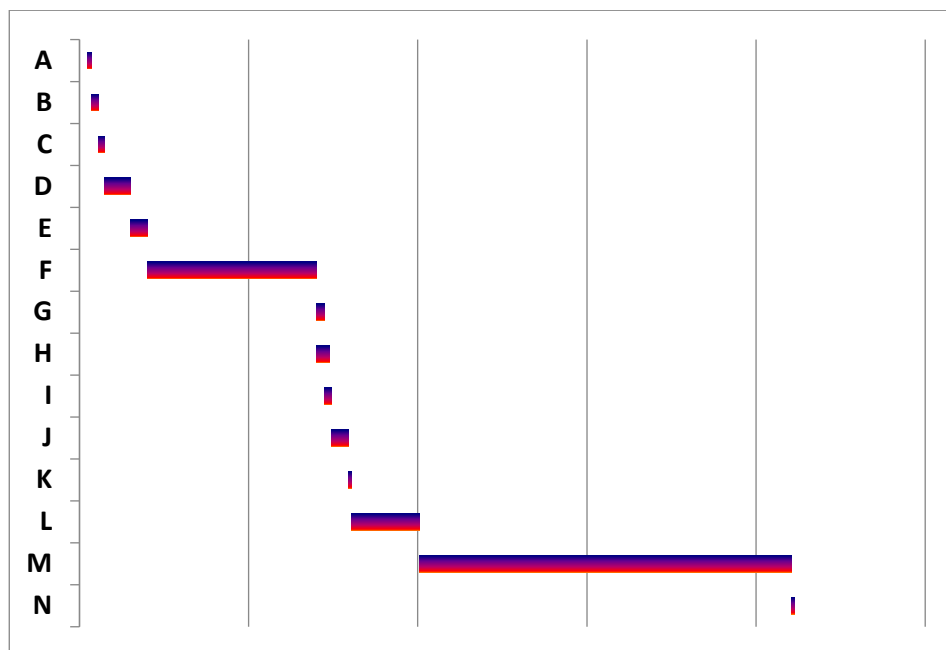
Vir: (lastna izdelava).

Izdelavi seznam projektnih nalog sledi risanje Ganttovega diagrama (grafikona) in/ali transplana projekta.



Slika 2: Transplan projekta uvajanja dejavnosti kontrolinga – primer LUNA

Vir: (lastna izdelava).



Slika 3: Ganttov diagram projekta uvajanja dejavnosti kontrolinga – primer LUNA

Vir: (lastna izdelava, horizontalno merilo so dnevi v letu).

I. Priprava projektne listine, določaje človeških in materialnih resursov

V primeru projekta LUNA so bili določeni sledeči potrebni resursi:

- 3–9 sodelavcev, po potrebi:
 - 3 člani odločitvenega odbora,
 - 6 članov projektnega tima,
- neposredni stroški projekta:
 - delo sodelavcev projekta,
 - potni stroški sodelavcev, dnevnice, hotelski stroški, pisarniški stroški,
- posredni stroški:
 - amortizacija opreme, prostorov in programske opreme,
- predvideni skupni stroški projekta uvedbe kontrolinga v dvanajstih mesecih:
100.000 EUR.

V tem koraku se izdela tudi vsa preostala projektna dokumentacija.

Minimalna projektna dokumentacija v primeru projekta LUNA je zajemala:

- sklep o pričetku projekta; sklep o končnem roku za dokončanje projekta;
- sklep o imenovanju delovnih teles projekta; sklep o potrditvi planskih dokumentov projekta; sklep o organizacijski umestitvi kontrolinga;
- sklep o dokončanju in prenehanju projekta; sklep o nagradah udeležencem pri projektu;
- zapisniki sestankov odločitvene in projektne skupine;
- gradivo, uporabljeno pri predstavitvi projekta;
- posnetek makro in mikro organizacijske sheme podjetja;
- posnetek procesov, s pomočjo katerih so se do sedaj postavljali strateški cilji in strategije;
- posnetek procesov, s pomočjo katerih so do sedaj bili izdelani plani poslovanja;
- posnetek standardnih analiz in metodologije njihove izdelave;
- posnetek standardnih kalkulacij in metodologije njihove izdelave;

- seznam materialnih podlag – izdelkov, potrebnih za poročanje;
- posnetek rač. in ostalega informacijskega sistema;
- seznam ugotovljenih problemov in pomanjkljivosti v obstoječem poslovanju;
- idejno zasnovo kontrolinga;
- oceno tveganj, problemov in odpora pri uvajanju kontrolinga;
- seznam projektnih nalog, s časom njihovega trajanja in medsebojne odvisnosti, Ganttov diagram ali transplan projekta;
- seznam človeških in materialnih virov projekta;
- načrt modularnega uvajanja koncepta kontrolinga;
- končni obračun stroškov projekta;
- končno poročilo o dokončanju projekta.

J. Odobritev oziroma potrditev projektne listine projekta uvedbe kontrolinga v primeru LUNA

V primeru projekta LUNA je pooblastilo za potrditev plana vzpostavitve dejavnosti kontrolinga imela odločitvena skupina. To je tudi vstopnica za ustanovitev oddelka kontrolinga v podjetju LUNA.

K. Uresničevanje projektne naloge – organizacijska umestitev kontrolinga

Za organizacijsko umestitev dejavnosti kontrolinga v primeru podjetja LUNA je bilo potrebno zagotoviti resurse v obliki delovne sile, potrebnih delovnih sredstev, informacij in pooblastil.

Sledi postavitve organizacijske enote, predlog reorganizacije, ki ga je projektna skupina predstavila in zbrala ter upoštevala pripombe:

- izvršnega odbora sindikata,
- sveta delavcev in
- nadzornega sveta podjetja.

L. Modularno uvajanje kontrolinga

Za sinergijske učinke in manjšo verjetnost nastanka konflikta, pridobivanje izkušenj, korekcije se uporabi za umestitev dejavnosti kontrolinga v primeru podjetja LUNA postopni modularni pristop k uvajanju, ta vsebuje naslednje module (podprojekte):

- modul celovite zasnove strateškega poslovanja (postopek priprave in izbire strateških ciljev ter strategij) poslovnega načrtovanja;
- modul uvedbe standardnih notranjih in zunanjih poročil²;
- modul večplastnega analiziranja (uporaba več orodij kontrolinga);
- modul kontrolinga profitnih centrov (KPI) – posameznih hotelov;
- modul kontrolinga prihodkov, odhodkov, stroškov in poslovnega izida;
- modul kontrolinga denarnega toka;
- modul uvedbe sistematičnega sistema kalkulacij;
- modul enovitega centralnega informacijskega sistema.

M. Odločitev o dokončanju in prenehanju projekta

Odločitvena skupina sprejme sklep o zaključku projekta in nagradah sodelavcem v projektu. S tem je tudi zaključen projekt uvajanja dejavnosti kontrolinga in kontroler lahko začne s svojim delom.

N. Odločitev o dokončanju in prenehanju projekta

Nadzor in dograjevanje dejavnosti kontrolinga v podjetju LUNA. Nadzor poteka s strani uporabnikov in posloводства ter NS.

2.3 Rezultati

Uvedba kontrolinga v hotelsko-turističnem podjetju LUNA je prinesla novo organizacijsko strukturo in nov centralni informacijski sistem za spremljanje poslovanja. Rezultati poslovanja podjetja LUNA so v naslednjih treh letih imeli

² Za dober primer zunanjega letnega poročanja v hotelsko-turistični dejavnosti glejte poročilo Valamar skupine, ki je javno dostopno na naslovu: <https://valamar-riviera.com/pdfs/viewer.html?file=/media/482328/integrirano-godisnje-izvjesce-i-odrzivo-poslovanje-za-2023-godinu-1-43-24.pdf>

pozitivni trend in vsi KPI kažejo, da bo prihodnje poslovanje tudi pozitivno. Ta primer je pokazal, da nova dejavnost kontrolinga z ustreznim informacijski sistemom, zlasti takšnim, ki integrira načrtovanje, spremljanje in nadzor poslovanja, kaže pozitivne rezultate tako s finančnega kot nefinančnega vidika (zadovoljstvo, motiviranost zaposlenih). Dober informacijski sistem kontrolinga omogoča integracijo in centralizacijo podatkov, kar izboljšuje preglednost poslovanja in omogoča boljše strateško odločanje. Tak informacijski sistem je v podjetju LUNA bil izdelan po potrebah podjetja LUNA in ne obratno, ko podjetja zmotno reorganizirajo svoje poslovanje za prilagoditev novemu informacijskemu sistemu. Dalje so ključne ugotovitve o uvedbi kontrolinga v poslovanje, da uvedba informacijskih sistemov omogoča natančnejše spremljanje ključnih kazalnikov uspešnosti in drugih ključnih podatkov, kar je bistvenega pomena za spremljanje in nadzor poslovanja. LUNA oz. dejavnost kontrolinga danes bolje predvideva in načrtuje prihodnje trende, prilagaja strategije in investicije ter zagotavlja, da so operativni cilji usklajeni s strateškimi cilji podjetja. V hotelsko-turističnem podjetju LUNA so izbrali naslednje KPI, ki se bodo spremljali in nadzirali po posameznih hotelih:

- donosnost sredstev: $\text{EBIT} / \text{povprečno vložena sredstva}$,
- donosnost kapitala: temeljni poslovni izid / povprečen kapital,
- donosnost prihodkov: $\text{EBIT} / \text{prihodki od prodaje}$,
- DuPond analiza donosnosti sredstev: $[\text{EBIT} / \text{prihodki od prodaje}] \times [\text{prihodki od prodaje} / \text{povprečna sredstva}]$,
- EVA: $\text{NOPLAT} - [\text{WACC} \times (\text{investiran kapital})]$,
- stopnja zasedenosti zmogljivosti: $(\text{število zaračunanih nočitev} / \text{obstoječe nočitvene zmogljivosti}) \times 100$,
- čas gostitve gosta: $\text{število zaračunanih nočitev} / \text{število prijavljenih gostov}$,
- dodana vrednost gosta: $\text{prihodki od prodaje} / \text{število prijavljenih gostov}$,
- dodana vrednost zaposlenih: $(\text{prihodki od prodaje} + \text{stroški dela, materiala in kupljenih storitev}) / \text{število zaposlenih}$.

Kljub vsem prednostim uvedbe kontrolinga oz. informacijskega sistema za spremljanje in nadzor poslovanja so izzivi pri implementaciji informacijskih sistemov pogosti, na primeru LUNA je potrebno izpostaviti dva izziva, ki jih je bilo potrebno premagati. Prvi je odpor zaposlenih na spremembe in negodovanje nad

visokimi stroške uvedbe, kar so rešili z dobrim komuniciranjem z zaposlenimi in drugimi deležniki, to je vključevalo začetni seminar in javno objavljane in dostopnost vseh elementov ter dokumentov projekta. Prav tako je bilo vedno možno prejeti pojasnilo, zakaj je potrebno prilagoditi obstoječe poslovne procese in informacijski sistem. Drugi izziv je utemeljitev visokega finančnega vložka v nakup novega centralnega IS, podjetje LUNA je razpolagalo z delujočim IS, deli niso bili integrirani, ta izziv se je premagal z dobrim načrtovanjem stroškov IS za prihodnjih 10 let, in ne kratkoročnim učinkom. Tudi računovodstvo mora prepoznati in tako investicijo usredsteviti/kapitalizirati, tako bodo koristi in žrtve uvedbe novega IS razporejene po ustreznih obdobjih. MSRP oz. >SRS to dopuščajo ravno s tem namenom, istočasno pa to pomaga tudi pri davčni optimizaciji. Oba izziva sta v primeru uvedbe kontrolinga bila uporabljana kot dosežek uvedbe kontrolinga, ki je imel pozitivne učinke na poslovanje podjetja LUNA. Lahko zaključimo, da je dober kontroling projekta ključen tudi za uspešno uvedbo dejavnosti kontrolinga.

3 Vprašanja za razpravo

1. Zakaj bi uvedli kontroling v podjetje?
2. Kako tekmujejo med seboj hotelska podjetja?
3. Kakšne koristi lahko pričakuje hotelsko podjetje z uvedbo kontrolinga?
4. Kakšne izzive lahko pričakujemo in kako se z njimi spopasti pri uvedbi kontrolinga v hotelsko podjetje?
5. Kako bi se lotili uvedbe kontrolinga v hotelsko podjetje?
6. Kako naj hotelsko podjetje LUNA pristopi k pripravi poročil o poslovanju za poslovodstvo in druge deležnike? Kakšna naj bo vsebina letnega poročila za javnost?
7. Kakšno vlogo ima kontroling pri podpori nadziranja poslovanja hotelskega podjetja LUNA?
8. Razpolagate z 1 mio evrov sredstev, kako bi jih naložili v hotele A, B, C podjetja LUNA. Razpolagate s podatki v tabeli 3. Svoj predlog utemeljite in predstavite poslovodstvu in NS.

Tabela 3: Izbrani podatki o poslovanju hotelov podjetja LUNA

	Besedilo	Hotel A	Hotel B	Hotel C	Skupaj
1.	Prihodki od prodaje v €	1.000.000	1.500.000	3.000.000	5.500.000
2.	EBIT (temeljni poslovni izid pred obdavčitvijo povečan za obresti)	200.000	260.000	500.000	960.000
3.	Dolgoročni dolgovi $r = 10 \%$	5.000.000	7.000.000	10.000.000	22.000.000
4.	Vsa sredstva	10.000.000	14.000.000	20.000.000	34.000.000
5.	Obratna sredstva	600.000	600.000	800.000	2.000.000
6.	Kapital, DDPO = 20 %				12.000.000

Vir: (lastna izdelava).

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Didaktična uporaba: Študija primera je uporabna pri predmetih s področja računovodstva, kontrolinga in notranjega revidiranja. Še posebej je relevantna za vsebine, ki se obravnavajo pri predmetih EPF, kot so *Osnove računovodstva*, *Poslovno računovodstvo*, *Strateški kontroling* in *Notranje revidiranje* na dodiplomskem in podiplomskem študijskem programu.

HITRO RASTOČE PODJETJE OUTFIT7: RAST PODPRTA Z UČINKOVITIM OBVLADOVANJEM KULTURE IN TALENTOV

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Podjetje Outfit7, ki je postalo svetovno znano po svoji franšizi Talking Tom & Friends, se je soočilo z večjimi izzivi med svojo hitro rastjo. Ključni izzivi so vključevali učinkovito upravljanje talentov, ohranjanje močne organizacijske kulture in prilagajanje mednarodnim investicijam. Podjetje je uspešno uvedlo celovite strategije za privabljanje, razvoj in zadrževanje ključnih kadrov, kar mu je omogočilo ustvarjanje inovativnega in spodbudnega delovnega okolja. Outfit7 je hkrati ohranjalo kulturo, ki temelji na ustvarjalnosti, sodelovanju in odprti komunikaciji, kar je bilo ključno za uspešno prilagajanje globalnim trgom in ohranjanje konkurenčne prednosti. S pomočjo tehnologije in avtomatizacije je podjetje povečalo svojo učinkovitost in osredotočenost na strateške cilje, kar mu je omogočilo širitev na nove trge in izboljšanje operativne uspešnosti. Primer Outfit7 poudarja ključno vlogo upravljanja talentov in ohranjanja organizacijske kulture za trajnostno rast podjetja v globalnem poslovnem okolju.

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FAST-GROWING COMPANY OUTFIT7: GROWTH SUPPORTED BY EFFICIENT CULTURE AND TALENT MANAGEMENT

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Outfit7, globally renowned for its 'Talking Tom & Friends' franchise, encountered significant challenges during its rapid growth. The key challenges included effective talent management, maintaining a strong organisational culture, and adapting to international investments. The company successfully implemented comprehensive strategies for attracting, developing, and retaining top talent, which allowed it to create an innovative and motivating work environment. Simultaneously, Outfit7 maintained a culture focused on creativity, collaboration, and open communication, which was critical for adapting to global markets and maintaining a competitive edge. By leveraging technology and process automation, the company enhanced efficiency, stayed aligned with its strategic goals, expanded into new markets, and improved operational performance.. The case of Outfit7 highlights the essential role of talent management and organisational culture in driving sustainable growth in a competitive global business environment.



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1 Pregled literature

1.1 Pomen upravljanja talentov v hitro rastočih podjetjih

Upravljanje talentov je strateški dejavnik, ki podjetjem omogoča dolgoročno konkurenčno prednost in prilagajanje hitro spreminjajočim se tržnim pogojem. V hitro rastočih podjetjih talenti niso zgolj nosilci operativnih nalog, ampak ključni akterji, ki prinašajo inovacije in spremembe. Sposobnost prepoznavanja in razvijanja posameznikov, ki podjetju pomagajo pri stalni rasti in inovacijah, zagotavlja hitro prilagajanje tržnim spremembam in dolgoročno uspešnost podjetja (Collings & Mellahi, 2009; Iles et al., 2010).

Hitro rastoča podjetja se soočajo z nepredvidljivimi okoliščinami, kar pomeni, da je njihova potreba po visoko kvalificiranih kadrih še posebej izrazita. Učinkovito upravljanje talentov vključuje prepoznavanje, privabljanje, razvoj in zadrževanje zaposlenih, ki ustvarjajo visoko dodano vrednost. Ključno je, da podjetja hitro in natančno identificirajo talente, ki izpolnjujejo tehnične zahteve in se ujemajo tudi z vrednotami in kulturo podjetja (Sivertzen et al., 2013; Tansley, 2011). Raziskave kažejo, da podjetja, ki se uspešno osredotočajo na razvoj in zadrževanje talentov, ustvarjajo dolgoročne konkurenčne prednosti in so bolj pripravljena na obdobja hitrih sprememb (Cappelli & Keller, 2014).

Poleg tega je bistveno prepoznati talente kot strateški vir konkurenčne prednosti. Podjetja, ki upravljajo svoje talente na način, ki spodbuja njihovo inovativnost in produktivnost, lažje ohranjajo svojo pozicijo in uspešnost na trgu. Inovativne ideje, ki jih ustvarjajo talentirani zaposleni, so ključne za rast podjetja. Tako postane strateško usmerjeno upravljanje talentov osrednji dejavnik uspeha, zlasti v hitro rastočih podjetjih, kjer so inovacije potrebne za preživetje in nadaljnji razvoj (Gallardo-Gallardo et al., 2013). Hitra rast podjetij pogosto zahteva hitro širitev kadrovskega virov. Ta proces zahteva proaktivne strategije za privabljanje in zadrževanje talentov. Eden največjih izzivov pri tem je pomanjkanje ustreznih talentov na trgu, zaradi česar podjetja potrebujejo hitre in učinkovite ukrepe za pridobivanje kadrov.

Organizacijska kultura ima pri upravljanju talentov ključno vlogo, saj neposredno vpliva na zavzetost in zadovoljstvo zaposlenih. Močna organizacijska kultura, ki spodbuja inovacije, sodelovanje in osebni razvoj, ustvarja pozitivno delovno okolje, ki omogoča dolgoročno zadrževanje ključnih kadrov. Raziskave potrjujejo, da podjetja, ki vlagajo v razvoj svoje organizacijske kulture, lažje zadržijo talente in ustvarijo okolje, ki spodbuja rast zaposlenih ter podjetja kot celote (Denison, 1990; Harter et al., 2002). Pomembno pa je opozoriti, da se hitro rastoča podjetja soočajo z izzivom ohranjanja enotne organizacijske kulture. Hitro zaposlovanje novih talentov lahko privede do razpršenosti vrednot in posledično do izgube identitete podjetja, če kultura ni ustrezno vzdrževana (Baron & Kreps, 1999).

Učinkovito upravljanje talentov zahteva celovit pristop, ki vključuje tehnične in mehke veščine zaposlenih, ustvarjanje spodbudnega delovnega okolja ter spodbujanje kulture učenja in inovacij. Ključno je, da podjetja ustvarijo okolje, v katerem se talenti lahko razvijajo in prispevajo k dolgoročnemu uspehu podjetja. Tako podjetja postajajo tudi odpornejša na tržne spremembe in pripravljena na prihodnje izzive (Davenport et al., 2010).

1.2 Definicija talenta in njegova vloga v rasti podjetja

V sodobnem poslovnem okolju talent predstavlja veliko več kot zgolj tehnično znanje ali strokovno usposobljenost. Talenti vključujejo širok spekter sposobnosti, kot so ustvarjalnost, prilagodljivost, sposobnost reševanja kompleksnih problemov in močna motivacija za doseganje poslovnih ciljev. V hitro rastočih podjetjih igrajo talentirani posamezniki ključno vlogo pri spodbujanju inovacij in strateškem razmišljanju, kar podjetjem omogoča, da ohranjajo svojo konkurenčnost tudi v nepredvidljivih tržnih razmerah (Tansley, 2011). Takšni posamezniki niso zgolj operativno učinkoviti, temveč tudi prispevajo k oblikovanju dolgoročne vizije in strategije podjetja. Njihova prisotnost v organizaciji spodbuja inovativno mišljenje in ustvarjanje novih poslovnih priložnosti, kar je ključnega pomena za preboj na nove trge in prilagoditev globalnim poslovnim trendom (Gallardo-Gallardo et al., 2013).

Poleg zagotavljanja prilagodljivosti na trgu talenti prispevajo k oblikovanju novih poslovnih modelov, kar omogoča podjetjem, da se hitreje odzivajo na spremembe v tržnih pogojih in konkurenci. Organizacije z močnim naborom talentov so dokazano

sposobnejše prebroditi obdobja sprememb in nestabilnosti, kar jim omogoča, da hitreje prilagodijo svoje poslovanje novim priložnostim in zahtevam trga. Pomemben dejavnik pri uspešnem upravljanju talentov je ustvarjanje spodbudnega delovnega okolja, kjer se lahko talenti razvijajo in rastejo. Schein (1985) poudarja, da je delovno okolje, ki spodbuja občutek vrednosti in spoštovanja, ključno za dolgoročno zadrževanje zaposlenih. Zavzeti zaposleni, ki čutijo podporo in priložnosti za razvoj, so bolj motivirani za inovativno delo in iskanje novih priložnosti za rast podjetja. Poleg tega je ustvarjanje organizacijske kulture, ki prepoznava in nagraduje talente, bistvenega pomena za zmanjševanje fluktuacije zaposlenih, kar je še posebej pomembno v hitro rastočih podjetjih, kjer je zadrževanje ključnih zaposlenih pogosto izziv (Baron & Kreps, 1999). Podjetja, ki vlagajo v razvoj talentov, s tem neposredno povečujejo svojo produktivnost in inovacijski potencial. To ne pomeni zgolj izobraževanja in usposabljanja, temveč celovit pristop k nenehnemu učenju, mentorstvu in ustvarjanju priložnosti za karierni napredek. Organizacije, ki spodbujajo razvoj talentov, ustvarjajo spodbudno okolje, kjer se zaposleni počutijo motivirane in cenjene, kar neposredno prispeva k dolgoročni rasti podjetja (Baron & Kreps, 1999).

Podjetja, ki ne uspejo zadržati svojih najboljših zaposlenih, tvegajo izgubo inovacijske sposobnosti in zmanjšanje konkurenčne prednosti. To je še posebej pomembno v hitro rastočih podjetjih, kjer lahko izguba ključnih zaposlenih negativno vpliva na sposobnost podjetja za prilagajanje novim tržnim razmeram in priložnostim. Zadrževanje talentov je tesno povezano z ustvarjanjem okolja, ki spodbuja sodelovanje, odprto komunikacijo in osebni razvoj zaposlenih (Cappelli & Keller, 2014). Organizacije, ki vlagajo v zadovoljstvo in profesionalno rast svojih zaposlenih, lažje zadržijo talente in ohranjajo konkurenčnost na dolgi rok. Z ustrezno zasnovanimi programi razvoja in zadrževanja ključnih kadrov podjetja zagotavljajo stabilnost in nenehno izboljšujejo svojo sposobnost odzivanja na tržne izzive, kar jih postavlja v boljši položaj glede na konkurente, ki se soočajo z visoko fluktuacijo (Davenport et al., 2010).

1.3 Vpliv organizacijske kulture na konkurenčnost in uspešnost

Organizacijska kultura je osrednji dejavnik, ki neposredno vpliva na dolgoročni uspeh podjetja, saj določa vrednote, norme in vedenjske vzorce znotraj organizacije. Kultura podjetja oblikuje način dela zaposlenih, vpliva na njihovo zavzetost ter

določa notranje procese, ki so osrednjega pomena za doseganje strateških ciljev. Močna in jasno opredeljena organizacijska kultura omogoča večjo povezanost zaposlenih in spodbuja sodelovanje, kar se odraža v povečani učinkovitosti in motivaciji (Schein, 1985). Sposobnost podjetja, da oblikuje in vzdržuje močno kulturo, zato prav tako prispeva k dolgoročni konkurenčni prednosti, saj ima tudi kultura pomembno vlogo pri prilagajanju spremembam v dinamičnem tržnem okolju. Cameron in Quinn (2006) sta ugotovila, da podjetja, ki spodbujajo inovativnost in sodelovanje v svoji kulturi, dosegajo večjo stopnjo zavzetosti med zaposlenimi. Ta zavzetost vodi k višji produktivnosti, večji prilagodljivosti ter boljši odzivnosti na tržne spremembe. Močna kultura ne le omogoča večjo odpornost na zunanje izzive, ampak ustvarja tudi notranjo stabilnost, ki zaposlenim omogoča, da delujejo učinkovito in inovativno tudi v zahtevnih okoliščinah.

Poleg vpliva na notranje delovanje podjetja organizacijska kultura povečuje tudi njegov ugled in prepoznavnost v širšem poslovnem okolju. Schein (1985) je poudaril, da podjetja, ki uspešno usklajujejo svojo poslovno strategijo z organizacijsko kulturo, lažje vzdržujejo zaupanje strank in poslovnih partnerjev. To pomeni, da kultura podjetja ni zgolj interna zadeva, temveč tudi dejavnik, ki krepi zunanji ugled podjetja ter njegovo dolgoročno uspešnost. Skladnost med kulturo in strategijo podjetju omogoča boljšo konkurenčno pozicijo na trgu, saj postane privlačno za potencialne zaposlene in partnerje, ki iščejo stabilna in inovativna delovna okolja. Pomemben vidik organizacijske kulture je njena sposobnost, da povečuje zavzetost zaposlenih. Raziskave Harterja, Schmidta in Hayesa (2002) so pokazale, da podjetja, ki spodbujajo kulturo osebnega razvoja in vključenosti, dosegajo večje zadovoljstvo med zaposlenimi. Zaposleni, ki delujejo v okolju, kjer so njihovi prispevki cenjeni in kjer je osebna rast spodbujena, so bolj motivirani, da s svojimi idejami in inovacijami prispevajo k uspehu podjetja. Kultura, ki spodbuja inovacije, daje zaposlenim svobodo in prostor za ustvarjanje, kar vodi v nenehno izboljševanje notranjih procesov in povečuje konkurenčnost podjetja na dolgi rok (Denison, 1990). Podjetja, ki svojim zaposlenim omogočajo aktivno sodelovanje pri strateškem odločanju in razvoj novih idej, lažje presegajo konkurente. Baron in Kreps (1999) sta raziskovala, kako organizacije, ki ustvarjajo podporno delovno okolje, v katerem zaposleni občutijo osebno odgovornost in priložnost za rast, bolje izkoriščajo svoj inovacijski potencial. Podporno okolje ne le spodbuja kreativnosti, temveč tudi povečuje lojalnost zaposlenih, kar vodi k večji dolgoročni uspešnosti podjetja.

Organizacijska kultura neposredno vpliva tudi na sposobnost podjetja, da privablja in zadržuje ključne talente. Močna kultura je pogosto eden izmed glavnih razlogov, zakaj nadarjeni posamezniki izberejo določeno podjetje, saj iščejo okolje, kjer se lahko razvijajo in prispevajo k uspehu. Cappelli in Keller (2014) sta ugotovila, da podjetja z jasno definirano kulturo, ki spodbuja inovacije in osebni razvoj, lažje privabljajo in zadržujejo talente. To povečuje njihovo dolgoročno konkurenčnost, saj imajo nenehno na voljo motivirane in usposobljene zaposlene, ki so pripravljeni prispevati k rasti podjetja. Krepitev organizacijske kulture tako postane dolgoročna strateška prednost, ki vpliva na vse vidike delovanja podjetja – od notranje produktivnosti in inovacij do zunanje prepoznavnosti in sposobnosti privabljanja najboljših talentov. Razvoj kulture, ki podpira osebni in profesionalni razvoj zaposlenih, je torej ključen za konkurenčnost podjetja, saj omogoča prilagodljivost in inovativnost, kar postavlja organizacijo v vodilno vlogo na trgu.

1.4 Strategije za privabljanje, razvoj in zadrževanje talentov

Učinkovite strategije za privabljanje, razvoj in zadrževanje talentov so bistveni gradniki konkurenčne prednosti v hitro rastočih podjetjih. Zaposleni so osrednji vir uspeha, zato podjetja, ki znajo privabiti in obdržati vrhunske talente, ustvarjajo temelje za dolgoročno rast in trajnostni razvoj. Ustrezne strategije, usmerjene v talente, ustvarjajo okolje, ki spodbuja inovacije in omogoča zaposlenim, da uresničujejo svoje osebne in poklicne cilje, hkrati pa prispevajo k uspehu podjetja (Collings et al., 2019).

Privabljanje talentov zahteva več kot le klasične pristope k zaposlovanju. V sodobnem poslovnem okolju se podjetja vse bolj osredotočajo na gradnjo svoje blagovne znamke kot delodajalca, kar imenujemo gradnja blagovne znamke delodajalca (angl. *employer branding*). Gradnja ugledne podobe delodajalca je ključna za privabljanje talentiranih posameznikov, saj podjetja ustvarjajo privlačno delovno okolje, v katerem se zaposleni počutijo cenjeni, spoštovani in imajo jasne možnosti za razvoj kariere. Backhaus in Tikoo (2004) sta poudarila, da je ena izmed najbolj učinkovitih strategij za privabljanje talentov prav gradnja prepoznavne blagovne znamke delodajalca, saj to neposredno vpliva na povečanje števila in kakovosti kandidatov za zaposlitev. Digitalni kanali, predvsem družbena omrežja, postajajo pomemben dejavnik pri privabljanju talentov. S pomočjo platform, kot so LinkedIn in druge, lahko podjetja gradijo osebnejši stik s potencialnimi kandidati ter hkrati

širijo svoj doseg do širše baze iskalcev zaposlitve. Raziskava Sivertzena in soavtorjev (2013) je pokazala, da podjetja, ki aktivno uporabljajo družbene medije, uspešneje nagovarjajo talente in s tem izboljšujejo svojo prepoznavnost kot zaželen delodajalec.

Po uspešnem privabljanju talentov je ključnega pomena, da podjetja vzpostavijo trdne programe za njihov razvoj. Razvoj zaposlenih ni omejen zgolj na tehnično usposabljanje, temveč vključuje tudi mentorstvo, rotacijo delovnih mest in ustvarjanje priložnosti za napredovanje. Podjetja, ki vlagajo v nenehen razvoj svojih zaposlenih, krepijo njihovo produktivnost in inovacijski potencial. Cappelli in Keller (2014) poudarjata, da usposabljanje in razvoj prispevata tako k povečanju uspešnosti zaposlenih kot k izboljšanju prilagodljivosti podjetja na tržne spremembe. S sistematičnim razvojem kompetenc svojih zaposlenih podjetja ustvarjajo dinamične ekipe, ki so sposobne hitro odzivati na spreminjajoče se tržne razmere.

Poleg privabljanja in razvoja talentov je zadrževanje ključnih zaposlenih eden izmed največjih izzivov, s katerimi se soočajo hitro rastoča podjetja. Zadržati talentirane posameznike pomeni zagotoviti stabilno rast in trajnostno konkurenčnost. Allen in Bryant (2012) izpostavljata, da je zadrževanje ključnih kadrov tesno povezano z ustvarjanjem pozitivnega delovnega okolja, kjer se zaposleni počutijo cenjeni in pripadni organizaciji. Pomembno je, da podjetja ponujajo konkurenčne plačne pakete ter fleksibilne oblike dela, ki zaposlenim omogočajo ravnovesje med poklicnim in zasebnim življenjem. Fleksibilnost pri delovnem času in možnost dela na daljavo postajata vse pomembnejša dejavnika pri zadrževanju talentov, saj povečujeta zadovoljstvo zaposlenih in krepijo njihovo zvestobo podjetju.

Vlaganje v talente ni le finančna naložba, temveč dolgoročna strateška odločitev, ki povečuje konkurenčnost podjetja. Podjetja, ki uspešno obvladujejo strategije za privabljanje, razvoj in zadrževanje talentov, ustvarjajo spodbudno okolje za inovacije, povečujejo produktivnost in izboljšujejo prilagodljivost na tržne spremembe. Podjetja, ki prepoznavajo pomen razvoja ključnih kadrov, ne krepijo zgolj svoje notranje učinkovitosti, temveč tudi ustvarjajo dolgoročno konkurenčno prednost, ki jim omogoča, da ostanejo vodilna na trgu.

2 Študija primera

2.1 Učni izidi

Do konca študije primera bodo študenti sposobni:

Učni izid 1: Razumeti pomen upravljanja talentov in njegovega vpliva na rast podjetja.

Učni izid 2: Prepoznati ključne izzive pri ohranjanju organizacijske kulture v hitro rastočih podjetjih.

Učni izid 3: Analizirati vpliv dinamičnega podjetništva na uspešnost podjetja.

Učni izid 4: Ugotoviti strategije za ravnovesje med inovacijami in stabilnostjo.

Učni izid 5: Ugotoviti učinkovite strategije za privabljanje, razvoj in zadrževanje ključnih talentov v dinamičnih podjetniških okoljih.

2.2 Kratak opis podjetja

Podjetje Outfit7 je bilo ustanovljeno leta 2009 s strani solastnikov Sama in Ize Login, s primarnim ciljem razvoja zabavnih mobilnih aplikacij. Njihov ključni preboj na trg se je zgodil z lansiranjem aplikacije Talking Tom Cat leta 2010, ki je hitro postala globalna uspešnica. Talking Tom je uporabnikom omogočal interakcijo z animiranim mačkom, ki je ponavljal njihove besede, kar je vzbudilo zanimanje širokega kroga uporabnikov. Aplikacija je dosegla več kot 500 milijonov prenosov v prvih nekaj letih, s čimer se je Outfit7 utrdil kot eno vodilnih podjetij na področju zabavnih mobilnih aplikacij (Vavpotič et al., 2019).

V svojih začetnih letih se je podjetje Outfit7 osredotočilo na globalni trg, kar jim je omogočilo hitro rast in preboj v več kot 135 držav. Njihova aplikacija je postala priljubljena na vseh večjih platformah, vključno z iOS, Androidom in Windowsom (Vavpotič et al., 2019). Ključni dejavnik uspeha podjetja je bila osredotočenost na preprost in zabaven koncept, ki je pritegnil široko demografsko skupino uporabnikov – od otrok do odraslih. Poleg Talking Toma so razvili še več drugih

priljubljenih aplikacij, ki so vključevale podobne interaktivne like, kot so Talking Angela in Talking Ben, kar je razširilo njihovo ponudbo in prisotnost na trgu (prav tam). Outfit7 danes upravlja z več kot 24 aplikacijami, vključno z različnimi uspešnicami, kot so serije iger Talking Tom, My Talking Angela, My Talking Hank in številne druge priljubljene naslove. Talking Tom franšiza je postala globalni medijski imperij, ki vključuje ne le igre, temveč tudi televizijske serije, izdelke z blagovno znamko in druge oblike zabave, kar je močno prispevalo k rasti podjetja na več trgih. Outfit7 je postal vzor podjetjem v zabavni industriji, kako učinkovito izkoristiti digitalno zabavo za globalno rast (Long, 2024).

Outfit7 je do leta 2016 dosegel več kot 6 milijard prenosov aplikacij in zabeležil konstantno rast prihodkov. Leta 2017 je bila družba prodana kitajski investicijski skupini Zhejiang Jinke Entertainment Culture za približno eno milijardo evrov (Zhejiang Jinke Entertainment Culture Group, 2017). Ta transakcija je bila pomembna zaradi strateškega prehoda podjetja v globalno lastništvo in novih priložnosti za širitev na azijske trge. Vpliv mednarodnih investicij je podjetju Outfit7 omogočil, da je razširilo svoje operacije na več kot 14 globalnih pisarn, vključno s ključnimi lokacijami, kot so London, Ljubljana, Barcelona in Limassol.

V prihodnjih letih je Outfit7 nadaljeval z razvijanjem franšize Talking Tom in razširitvijo na področje licenciranja, animiranih serij ter razvijanja novih interaktivnih produktov. To je pripomoglo k temu, da je podjetje postalo eden izmed vodilnih globalnih akterjev na področju digitalne zabave, ki je uspelo ustvariti vzdržnostno dolgoročno rast skozi uspešno kombinacijo inovacij, upravljanja talentov in prilagajanja globalnemu trgu.

2.3 Izzivi

2.3.1 Upravljanje talentov v obdobju hitre rasti

V obdobju hitre rasti podjetja Outfit7 so bile strateške prilagoditve pri upravljanju talentov ključnega pomena. V prvih letih delovanja, ko je podjetje hitro širilo svojo prisotnost na mednarodnem trgu, so morali hitro zapolniti vrzeli v kadrovski sestavi. Upravljanje talentov se je razvilo iz lokalno usmerjenega v globalno strategijo, kjer je bil ključen poudarek na privabljanju talentov z različnih koncev sveta. Outfit7 je za pridobivanje in razvoj ključnih talentov uvedel proaktivne strategije, osredotočene

na tehnične in kreativne talente (Vavpotič et al., 2019). Eden izmed ključnih izzivov, s katerim so se soočali, je bilo hitro zaposlovanje najboljših talentov, ne da bi pri tem ogrozili kakovost izbire in usklajenost z vrednotami podjetja. Outfit7 je za to uporabil agilno strategijo zaposlovanja, pri čemer je iskal kandidate, ki so imeli tako tehnične kot mehke veščine, predvsem ustvarjalnost in prilagodljivost, kar je bilo v skladu s teorijo o pomenu multidisciplinarnih talentov v hitro rastočih podjetjih (Collings & Mellahi, 2009). Podjetje je moralo uravnovežiti hitrost zaposlovanja z ohranjanjem kakovosti zaposlenih, da bi zagotovili dolgoročno konkurenčnost in uspeh.

2.3.2 Ohranjanje organizacijske kulture v dinamičnem okolju

Hitro zaposlovanje in širitev podjetja sta prinesla pomembne izzive tudi na področju ohranjanja organizacijske kulture. Ko se je podjetje širilo, se je pojavila potreba po zagotavljanju, da bi vsi zaposleni delili iste vrednote in cilje podjetja, kar je bilo bistveno za vzdrževanje inovativnega duha, po katerem je podjetje znano. Vendar pa je ohranjanje enotne kulture v hitro rastočem podjetju vedno izziv. Podjetje Outfit7 je skozi obdobje hitre rasti ohranilo kulturo inovativnosti, ki podpira sodelovanje in omogoča zaposlenim, da ustvarjajo in prispevajo nove ideje kljub geografskim razdaljam. Za reševanje teh izzivov so sodelovali z Arbingerjevim inštitutom, ki je pomagal vzpostaviti kulturo zunanje usmerjenosti (angl. *outward mindset*). Ta pristop se osredotoča na razumevanje širšega vpliva posameznikov na ekipo in organizacijo. S pomočjo Arbingerjeve metodologije je Outfit7 okrepil sodelovanje znotraj podjetja, izboljšal komunikacijo in povečal odgovornost zaposlenih, kar je vodilo do boljše medsebojne podpore in večje učinkovitosti. Poleg tega je to sodelovanje omogočilo hitrejše reševanje konfliktov ter izboljšanje inovativnosti znotraj timov, kar je podjetju pomagalo, da se še naprej širi na globalnem trgu in ostaja konkurenčno (Arbinger Institute, 2023).

V skladu s teorijo organizacijske kulture, kot jo opisuje Schein (1985), je Outfit7 uspešno našel ravnovesje med formalizacijo procesov, ki jih je zahtevala širitev, in fleksibilnostjo, ki je bila ključna za ohranjanje ustvarjalne svobode. Organiziranje mednarodnih ekip in razvojni programi za zaposlene so krepili vrednote podjetja ter omogočali, da so se skupni cilji uspešno prenašali med zaposlenimi, kar je podjetju pomagalo ohraniti trajnostni uspeh (Denison, 1990).

2.3.3 Vpliv mednarodnih investicij

Leta 2017, po prodaji večinskega deleža Outfit7 kitajski investicijski skupini Zhejiang Jinke Entertainment Culture, so se pojavili novi izzivi pri upravljanju talentov in ohranjanju organizacijske kulture. Prodaja je omogočila dostop do svežega kapitala, kar je omogočilo nadaljnje vlaganje v razvoj produktov in širitev na azijske trge. Hkrati pa je bila potrebna prilagoditev strategij upravljanja, da bi uskladili zahteve novih investorjev (Zhejiang Jinke Entertainment Culture Group, 2017).

Eden ključnih vplivov mednarodnih investicij je bil prehod na bolj strukturiran poslovni model, kar je zahtevalo spremembe v strategijah zadrževanja talentov in ohranjanja podjetniškega duha. V skladu s teorijo o upravljanju talentov, kot jo opisujeta Cappelli in Keller (2014), je Outfit7 moral uravnotežiti nove formalne procese, ki so jih zahtevali investitorji, z ohranjanjem fleksibilnosti, ki je spodbujala inovativnost. Prodaja kitajski skupini je prinesla priložnosti za širitev na azijski trg, a hkrati zahtevala premišljeno načrtovanje, kako obdržati ključne talente, ki so bili ključni za prihodnjo rast podjetja.

Na tem mestu je pomembna tudi primerjava z obravnavano teorijo. Podjetja, ki so v fazi hitre rasti, se pogosto soočajo z izzivi ohranjanja enotne organizacijske kulture, ko se povečuje število zaposlenih in ko pride do prehoda v lastniško strukturo. Kot kažejo teorije o pomenu organizacijske kulture in managementa talentov, je ključnega pomena, da podjetja razvijejo strategije, ki omogočajo prilagajanje spremembam, hkrati pa ohranjajo stabilnost in inovativnost (Baron & Kreps, 1999; Schein, 1985). Outfit7 je uspešno prebrodil te izzive, pri čemer so ohranili osredotočenost na razvoj talentov, medtem ko so implementirali nove strukture, ki so bile potrebne zaradi vstopa novega mednarodnega lastnika. Njihova sposobnost prilagajanja je omogočila, da so še naprej gradili na inovacijah, ki so bile temelj njihove uspešne zgodbe.

2.4 Strategije in rešitve

Outfit7 je kot hitro rastoče podjetje uspešno razvilo različne strategije za privabljanje, razvoj in zadrževanje ključnih talentov. Te strategije so bile ključne za dolgoročno konkurenčnost podjetja, saj so omogočile ohranjanje inovativnosti in prilagodljivosti na globalnih trgih.

2.4.1 Privabljanje talentov

Podjetje Outfit7 se je zavedalo, da je v času hitre rasti potrebno hitro privabiti vrhunske talente. V ta namen je podjetje sodelovalo z zunanjimi rekruterskimi partnerji, kot je podjetje Scede Source, ki je specializirano za globalno iskanje kadrov. S tem so uspeli zapolniti zahtevna delovna mesta, kot je na primer pozicija vodje pripovedovanja zgodb. Kot je poudarila Petra Milosavljević, strokovnjakinja za pridobivanje talentov pri Outfit7, je sodelovanje s Scede Source pospešilo proces iskanja in zaposlovanja visoko usposobljenih kandidatov, kar je podjetju omogočilo hitrejšo rast in konkurenčno prednost na globalnem trgu (Scede, 2023).



Slika 1: Ključni kazalniki uspešnosti procesa pridobivanja kandidatov za težko zapolnljiva delovna mesta v podjetju Outfit7

Vir: (Scede, 2023).

Slika 1 prikazuje ključne kazalnike uspešnosti procesa pridobivanja kandidatov za težko zapolnljiva delovna mesta v podjetju Outfit7, ki jih je doseglo s pomočjo zunanjega partnerja Scede Source. Kazalniki, ki so prikazani, so naslednji:

- **30-dnevno usmerjeno iskanje kandidatov.** Gre za intenzivno iskanje in selekcijo kandidatov v časovno omejenem obdobju, kar je omogočilo učinkovito pridobivanje kandidatov;
- **68 % odzivnost kandidatov na povabilo.** Prikazuje visok odstotek uspešnosti komunikacije s kandidati, saj se je 68 % kandidatov odzvalo na povabila;
- **10 globalno kvalificiranih kandidatov presejanih.** Med vsemi prijavljenimi so izbrali 10 najbolj kvalificiranih kandidatov, ki so ustrezali zahtevam delovnega mesta;
- **7 kandidatov uvrščenih v ožji izbor.** Ti kandidati so bili vključeni v naslednjo fazo ocenjevanja.

Gre za optimiziran in uspešen proces pridobivanja kandidatov, ki je omogočil zaplnitev zahtevnih delovnih mest (prav tam).

Poleg sodelovanja z zunanjimi partnerji je Outfit7 razvil lasten program za privabljanje talentov, kot je Talent Camp, ki je omogočil mladim strokovnjakom hitrejši vstop v podjetje in razvoj njihovih veščin. Gašper Moderc, ki je svojo kariero začel kot udeleženec tega programa, je bil deležen intenzivnega mentorstva in usmerjanja, kar mu je omogočilo prehod iz udeleženca v mentorja. Ta program je bil ključen pri razvijanju posameznikov in krepitvi inovativne kulture znotraj podjetja (Moderc, 2024).

2.4.2 Razvoj in zadržanje talentov

Eden ključnih dejavnikov uspeha Outfit7 je bila osredotočenost na razvoj talentov znotraj podjetja. Primer Žige Jerama lepo ponazarja, kako je podjetje prepoznalo potencial posameznikov, ne glede na njihove prejšnje izkušnje. Jeram je prišel v podjetje brez predhodnih tehničnih izkušenj na področju videoiger, a je podjetje prepoznalo njegovo željo po učenju in navdušenje nad industrijo. Outfit7 mu je omogočil, da se osredotoči na vidike zagotavljanja kakovosti, povezane z uporabniško izkušnjo, in mu ponudil mentorstvo, ki mu je omogočilo prehod na produktno usmerjene naloge (Jeram, 2024). Razvoj talentov ni bil omejen le na tehnična znanja, temveč tudi na mehke veščine. Jude Christopher Roxas, ki je v podjetje prišel s Filipi-nov, je skozi svojo kariero v Outfit7 postal ključni član ekipe

kot višji oblikovalec uporabniških vmesnikov. S tem je Outfit7 pokazal, da je pripravljen vlagati v mednarodne talente in jim omogočiti rast v dinamičnem okolju, ne glede na njihovo geografsko ozadje (Roxas, 2024).

Podjetje Outfit7 je zavezano oblikovanju delovnega okolja, ki spodbuja ravnotežje med delom in zasebnim življenjem ter promovira zdravje in dobro počutje. Podjetje ponuja številne ugodnosti, kot so fleksibilne delovne ure, hibridno delo, 24 dni plačanega dopusta, karierni dopusti (sobotno leto) ter družini prijazne politike, vključno z materinskim in starševskim dopustom ter organizacijo družinskih dogodkov. Zdravje zaposlenih je za Outfit7 ključno, zato zaposlenim omogočajo ohranjanje telesne pripravljenosti z dnevnim dodatkom za obroke, zdravimi prigrizki, športnimi dejavnostmi, kot so joga, masaže in popusti za obisk fitnes centrov, ter zdravstvenim zavarovanjem in dodatnimi zdravstvenimi storitvami (Outfit7, n. d.).

Poleg skrbi za dobro počutje veliko pozornosti posvečajo tudi razvoju zaposlenih. Notranji programi usposabljanja so usmerjeni v izboljšanje mehkih in tehničnih veščin, prav tako pa omogočajo udeležbo na zunanjih izobraževanjih in konferencah. Podjetje spodbuja delitev znanja znotraj organizacije ter organizira dogodke, kjer se zaposleni lahko povežejo in izmenjujejo ideje (prav tam). Outfit7 prav tako verjame v nagrajevanje za prispevek zaposlenih. Letni bonusi, božičnice ter lojalnostne nagrade, ki naraščajo z leti zaposlitve, ohranjajo motivacijo zaposlenih in krepijo občutek pripadnosti podjetju. Outfit7 s tem ustvarja delovno okolje, kjer se zaposleni počutijo cenjene, podprte in motivirane, kar neposredno prispeva k dolgoročnemu uspehu podjetja (prav tam).

2.4.3 Ohranitev inovacijske kulture

V hitro rastočih podjetjih je ohranjanje inovativnosti ključno za dolgoročni uspeh. Podjetje Outfit7 je uspešno ohranilo kulturo inovacij kljub hitri rasti in vstopu mednarodnih investorjev. Pomemben del te strategije je bilo spodbujanje igrive kulture, ki je temeljila na vrednotah podjetja. Kot je opisal Marko Spasojevič, oblikovalec iger pri Outfit7, je podjetje omogočilo zaposlenim, da ohranijo kreativnost in igrivost pri svojem delu. Spasojevič je poudaril, da igrivost ni zgolj del iger, ki jih ustvarjajo, temveč tudi ključna sestavina njihovega delovnega okolja (Spasojevič, 2018). Spasojevič poudarja, da je Outfit7 podjetje, kjer »ljudje niso

pozabili, kako biti otroci«. Ta igriva kultura ni le del vsakdanjega delovnega okolja, temveč tudi ključni element uspeha podjetja. Kot pravi, »resni, brez humorja podjetja ne bi mogla ustvarjati iger, kot so naše.« Outfit7 uspešno uravnava resno delo s sproščenostjo, kar ustvarja okolje, kjer zaposleni ne le delajo, temveč tudi uživajo v tem, kar počnejo (prav tam).

Podjetje je razvilo kulturo sodelovanja, ki temelji na vrednoti *delujemo kot ena ekipa* (angl. *We Act as One Team*), kar omogoča, da so vsi zaposleni vključeni v strateško odločanje in prispevanje idej. Poleg tega so inovacije spodbujali z vrednoto *smo drzni* (angl. *We are Bold*), ki zaposlene motivira k preizkušanju novih idej in tveganju. Tako okolje je bilo ključnega pomena za ustvarjanje inovativnih rešitev, ki so podjetju omogočile, da ostane konkurenčno (Outfit7, n. d.).

2.4.4 Prilagajanje globalnemu trgu

Podjetje Outfit7 je v času svoje rasti uspešno prilagodilo svojo strategijo za delovanje na globalnih trgih. Ključna prelomnica je bila kitajska investicija, ki je podjetju omogočila večjo prisotnost na azijskih trgih. Ta investicija je podjetju prinesla nove priložnosti, a hkrati tudi izzive, povezane z integracijo različnih poslovnih kultur. Podjetje se je soočilo z integracijo kitajskih poslovnih praks, hkrati pa je ohranilo svojo lastno kulturo. Tilen Bobek je poudaril, da je bilo za uspešno integracijo ključno vzpostaviti nove komunikacijske kanale in uskladiti strateške cilje med različnimi poslovnimi enotami (Bobek, 2023).

Uspeh na kitajskem trgu je Outfit7 dosegel tudi s prilagajanjem svojih marketinških kampanj lokalnim kulturnim specifikam. Primer je kampanja Talking Tom Gold Run, ki so jo izvedli med kitajskim praznikom novega leta. S pomočjo platforme Douyin (kitajska različica TikToka) so ustvarili kampanjo #TomFamilyTooHappy, ki je povečala prepoznavnost igre in okrepila prisotnost podjetja na trgu (Ocean Engine, n. d.).

S kombinacijo učinkovitih strategij za privabljanje in razvoj talentov, ohranjanje inovativne kulture in prilagajanje globalnim trgom je Outfit7 uspešno premostil izzive, ki jih prinaša hitra rast. Podjetje se je dokazalo kot vodilni igralec v industriji mobilnih iger, pri čemer je ključna vloga njihovih talentov in sposobnost prilagajanja globalnim izzivom. Razvoj in ohranjanje te kulture inovativnosti in sodelovanja

bosta tudi v prihodnje ključna za dolgoročno konkurenčnost podjetja na mednarodnih trgih (Cappelli & Keller, 2014; Jeram, 2024; Outfit7, n. d.).

2.5 Analiza uspešnosti

Podjetje Outfit7 je skozi leta implementiralo strategije, osredotočene na privabljanje in razvoj talentov, ohranjanje inovativne organizacijske kulture ter prilagajanje globalnim trgom. Te strategije so imele odločilen vpliv na dolgoročno uspešnost podjetja, ki se kaže v njegovi rasti, inovativnosti in globalni razširjenosti. V tem poglavju bomo podrobneje analizirali, kako so te strategije prispevale k vzdrževanju trajnostnega razvoja, konkurenčnosti ter zadrževanju ključnih talentov, kar je podjetju omogočilo, da postane globalni igralec na trgu mobilnih iger.

2.5.1 Povezava med implementiranimi strategijami in dolgoročnim uspehom

Ena izmed ključnih strategij podjetja Outfit7 je učinkovito upravljanje talentov prek programov, kot je Talent Camp, in sodelovanje z zunanjimi partnerji, kot je Scede Source. Ti programi so zagotovili stabilno rast in inovativnost podjetja (Moderc, 2024; Scede, 2023). Vzpostavitev robustnega sistema za razvoj talentov je omogočila, da so se zaposleni hitro vključevali v projekte, kar je povečalo inovativnost podjetja in hkrati ohranilo visoko produktivnost. Outfit7 se je prav tako osredotočil na ohranjanje organizacijske kulture inovativnosti, kar je bilo ključno za njihovo uspešnost. Kulturni elementi, kot so spodbujanje igrivosti, drzne ideje in sodelovanje med zaposlenimi, so postali sestavni del delovanja podjetja. Tako je Outfit7 uspel ohraniti agilnost kljub hitri rasti. Kot je opisal Spasojević, so inovacije pri Outfit7 temeljile na igrivem pristopu, kar je zaposlenim omogočilo ustvarjanje ustvarjalnih in inovativnih produktov, kot so Talking Tom igre, ki so prispevale k dolgoročni uspešnosti podjetja (Spasojević, 2018).

2.5.2 Analiza vpliva upravljanja talentov in ohranjanja kulture na inovativnost in produktivnost

Učinkovito upravljanje talentov in ohranjanje inovativne kulture sta neposredno vplivala na produktivnost in inovacijski potencial podjetja. Žiga Jeram je lep primer tega, kako so talenti brez predhodnih tehničnih izkušenj postali ključni člani

razvojnih ekip in prispevali k izboljšanju produktov, kot je My Talking Tom serija iger. Jeram je skozi mentorstvo in razvoj znotraj podjetja pridobil ključne veščine in se preusmeril na bolj produktivno usmerjene naloge (Jeram, 2024). Outfit7 je še naprej spodbujal inovacije z organiziranjem Talent Camp programov, kjer so talenti dobili priložnost za hitro rast znotraj podjetja. Rezultati teh programov so bili večkrat izkazani skozi razvoj novih produktov in širitev podjetja. Inovativna kultura, ki je temeljila na vrednotah, kot sta drznost in timsko delo, je ustvarila okolje, kjer so lahko zaposleni prispevali sveže ideje, kar je izboljšalo tako produktivnost kot kakovost produktov (Outfit7, n. d.).

2.5.3 Trajnostna rast podjetja in prilagajanje globalnemu trgu

Trajnostna rast podjetja se kaže v nenehnem prilagajanju globalnim trgom. Po prevzemu s strani Zhejiang Jinke je Outfit7 uspešno vstopil na kitajski trg in razširil svojo prisotnost s pomočjo lokaliziranih marketinških kampanj, kot je bila kampanja Talking Tom Gold Run za kitajsko novo leto. Ta kampanja je vključevala inovativne elemente, kot so nagrade in uporabniško generirane vsebine, kar je pritegnilo več kot 100 milijonov ogledov in 31.000 prenosov igre (Ocean Engine, n. d.). Takšni uspehi so dokaz, da se Outfit7 uspešno prilagaja kulturnim in tržnim specifikam, kar mu omogoča, da ostane konkurenčen na globalnem trgu. Poleg prilagajanja kitajskemu trgu je podjetje razširilo svoje delovanje tudi na druge svetovne trge, kar dokazuje globalna prisotnost njihovih produktov, kot je serija Talking Tom & Friends z več kot 18 milijardami prenosov in 88 milijardami ogledov videov (Long, 2024). S tem je Outfit7 uspešno prešel iz zgolj podjetja za razvoj iger v celostnega ponudnika zabavnih vsebin, kar dodatno krepi njihovo dolgoročno konkurenčnost.

2.5.4 Zadrževanje ključnih zaposlenih in vpliv na dolgoročno uspešnost

Zadrževanje ključnih talentov je za Outfit7 bistvenega pomena za dolgoročni uspeh podjetja. Tomaž Skubic, višji producent iger pri Outfit7, je poudaril, da podjetje spodbuja kulturo, kjer se vsaka napaka dojema kot priložnost za rast, kar je bistveno za zadrževanje talentov in izboljšanje delovnih procesov (Skubic, 2024). Takšen pristop ohranja visoko zavzetost zaposlenih in prispeva k dolgoročni uspešnosti podjetja. Podjetje tudi vloga v razvoj zaposlenih prek mentorstva, zagotavljanja fleksibilnih delovnih pogojev ter spodbujanja ravnovesja med delom in zasebnim življenjem. Takšno delovno okolje spodbuja zadovoljstvo zaposlenih, kar prispeva k

njihovi dolgoročni zvestobi in zmanjšanju fluktuacije, s čimer Outfit7 zagotavlja stabilno rast in konkurenčnost.

2.6 Rezultati

2.6.1 Učinki implementiranih strategij na rast podjetja

Outfit7 je z uspešnim upravljanjem talentov, ohranjanjem močne organizacijske kulture in prilagajanjem globalnemu trgu dosegel izjemno rast in utrdil svojo pozicijo kot eno izmed vodilnih podjetij v industriji mobilnih iger. Ključne strateške odločitve so omogočile hitro širitev, razvoj inovativnih produktov in utrditev njihove mednarodne prepoznavnosti.

Od začetkov franšize Talking Tom je Outfit7 implementiral strateške ukrepe za povečanje števila zaposlenih, izboljšanje tržnih deležev in vzdrževanje inovativnosti. Podjetje je od leta 2014 doseglo stalno rast v številu mesečno aktivnih uporabnikov (MAU), kar kaže na uspešno širitev uporabniške baze (tabela 1). Do leta 2017 je Outfit7 dosegel skoraj 7,3 milijarde prenosov svojih aplikacij. V obdobju 2014–2017 so zabeležili 34,2-odstotno povprečno letno stopnjo rasti. Hkrati se je število mesečno aktivnih uporabnikov v letu 2017 povečalo na več kot 287 milijonov, kar je povečanje za 16 % v primerjavi z letom 2016. Podobno je podjetje v istem obdobju doseglo izjemen uspeh tudi na YouTube kanalu, kjer je število naročnikov naraslo z 2,3 milijona v letu 2014 na več kot 18 milijonov v letu 2017.

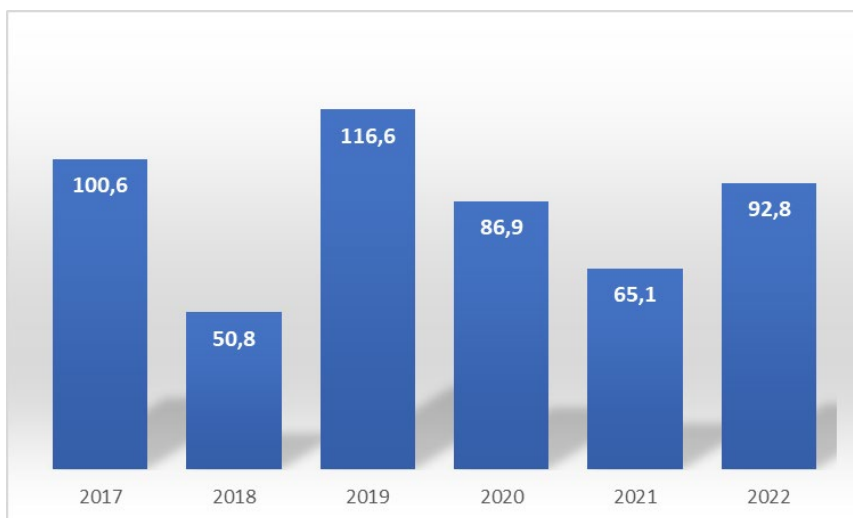
Rast števila prenosov aplikacij in povečanje števila mesečnih aktivnih uporabnikov kaže na izjemno uspešnost Outfit7 v širjenju svojega vpliva na svetovnem trgu mobilnih iger. Ta rast je posledica premišljenih strategij za ohranjanje inovacij ter zadrževanje ključnih zaposlenih, kar je omogočilo neprekinjen razvoj novih produktov in trženjskih kampanj. Podobno so z vlaganjem v digitalno prisotnost, kot je platforma YouTube, ustvarili celovit digitalni ekosistem, ki povečuje prepoznavnost njihove blagovne znamke. Strategije Outfit7 so močno vplivale na širitev podjetja po celem svetu. Franšiza Talking Tom se je razvila v medijski imperij, ki je do leta 2022 zabeležila več kot 18 milijard prenosov aplikacij in več kot 100 milijonov naročnikov na YouTube, kar potrjuje njen mednarodni uspeh (Long, 2024).

Tabela 1: Ključni kazalniki rasti podjetja Outfit7 (2014–2017)

Kazalnik	2014	2015	2016	2017	Povprečna stopnja rasti (%)
Letni prenosiger	973.409.064	1.170.965.651	1.452.132.559	1.810.590.255	23,1 %
Indeks (%)		120,3 %	124,0 %	124,7 %	
Skupno število Prenosov	2.908.877.959	4.079.843.610	5.531.976.169	7.342.566.424	34,2 %
Indeks (%)		140,3 %	135,6 %	132,8 %	
Mesečno aktivni uporabniki (MAU)	211.679.752	226.527.341	247.006.468	287.595.076	10,7 %
Indeks (%)		107,0 %	109,1 %	116,5 %	
Število naročnikov na YouTube	2.344.229	5.569.275	10.417.967	18.073.572	85,6 %
Indeks (%)		237,5 %	187,0 %	173,5 %	

Vir (Vavpotič et al., 2019).

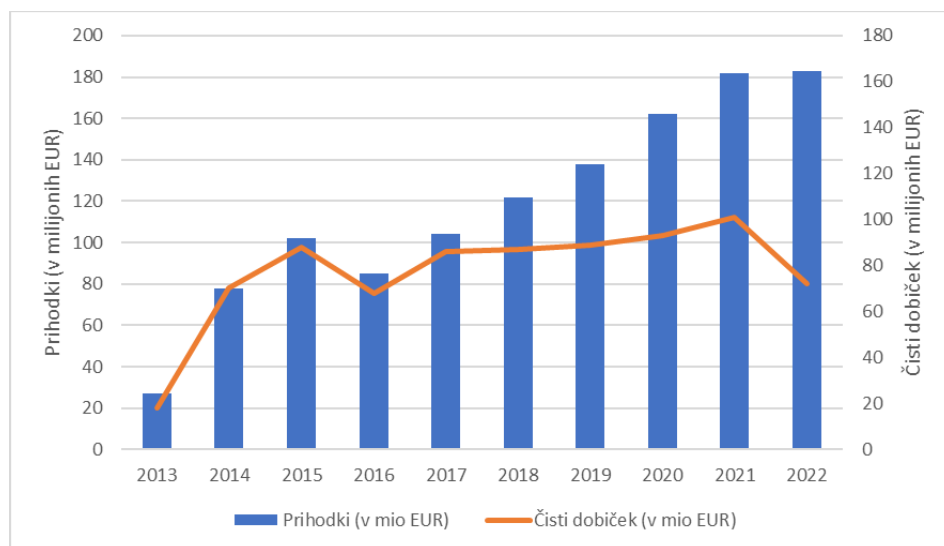
Podjetje Outfit7 je v zadnjih letih doseglo izjemno rast, tako v prihodkih kot v izplačilih dividend. Na sliki 2 so prikazana izplačila dividend od leta 2017 do leta 2022, kar poudarja sposobnost podjetja, da nagradi svoje delničarje, obenem pa nadaljuje z naložbami v globalno širitev in inovacije. Outfit7 je ohranil močno izplačilo dividend, pri čemer je v letu 2019 dosegel pomembno povečanje.



Slika 2: Izplačane dividend v letih 2017–2022 (v milijonih EUR)

Vir: (letna poročila podjetja v Šimac, 2023).

Prav tako se prihodki in čisti dobiček podjetja nenehno povečujejo, kar odraža uspešno širitev na mednarodne trge in diverzifikacijo produktov. Kot je razvidno s slike 3, so se prihodki podjetja od leta 2013 do leta 2022 bistveno povečali, z vrhuncem v letu 2021, čemur je sledilo ohranjanje močne finančne uspešnosti v letu 2022. Prihodki so leta 2022 dosegli 187 milijonov evrov, čeprav se je čisti dobiček zmanjšal za 28 % glede na leto 2021, predvsem zaradi novih pravil na kitajskem trgu in sprostitev covidnih omejitev (Šimac, 2023).

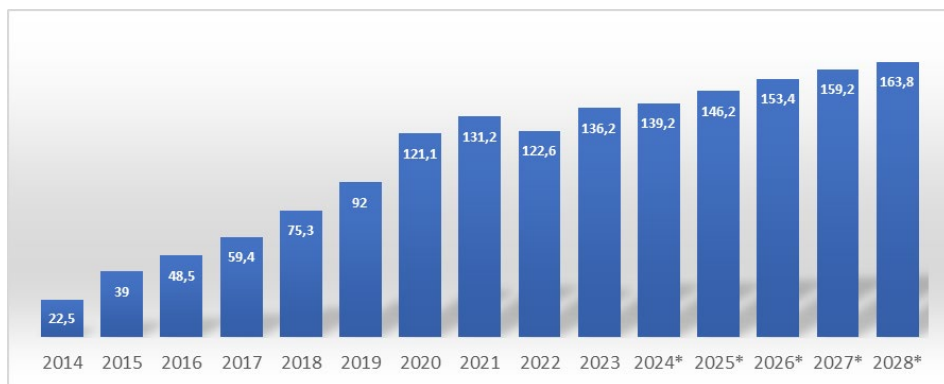


Slika 3: Prihodki in čisti dobiček podjetja Outfit7 v letih 2013–2022 (v milijonih EUR)

Vir: (letna poročila podjetja v Šimac, 2023).

2.6.2 Dolgoročna perspektiva

Neglede na rezultate in dosežke podjetja Outfit7, ki so temeljili na uspešni implementaciji strateških odločitev, se podjetje sooča z novimi izzivi, povezanimi z zasičenostjo globalnega trga mobilnih iger. Podatki slike 4 kažejo, da je do leta 2021 panoga mobilnih aplikacij doživela eksponentno rast, kar je bilo predvsem posledica digitalizacije in pandemije COVID-19, ko je povpraševanje po digitalni zabavi močno naraslo. Vendar pa so podatki za leto 2022 pokazali rahlo znižanje prihodkov na globalnem trgu mobilnih iger, kar nakazuje, da se je trg začel nekoliko umirjati.



Slika 4: Rast tržne vrednosti globalnega trga mobilnih iger (2014–2028) v milijardah ameriških dolarjev

Vir: (Statista, 2022).

Za Outfit7 to pomeni, da se bo v prihodnosti moral soočiti z drugačnimi izzivi kot v preteklih letih, ko je trg nenehno naraščal. Kljub temu da so napovedi za prihodnja leta še vedno pozitivne in kažejo na nadaljnjo rast trga, bo ta rast verjetno bolj stabilna, kar bo od Outfit7 zahtevalo preudarnejše prilagajanje in inovacije, da bi podjetje še naprej ostalo konkurenčno.

Tehnološke inovacije, kot je umetna inteligenca, bodo igrale ključno vlogo pri ohranjanju konkurenčne prednosti. Podjetje bo moralo še naprej vlagati v razvoj talentov, saj bosta kreativnost in tehnološko znanje zaposlenih ključnega pomena za ustvarjanje inovativnih produktov, ki bodo izstopali na zasičenem trgu. Poleg tega bo s počasnejšo rastjo trga prilagajanje lokalnim trgom, ohranjanje fleksibilnosti in razumevanje potreb različnih segmentov občinstva ključnega pomena za dolgoročni uspeh.

Torej, čeprav se globalni trg mobilnih iger nekoliko umirja, obstajajo priložnosti, da Outfit7 izkoristi svojo vodilno pozicijo z nadaljnjim vlaganjem v inovacije, organizacijsko kulturo in globalno prisotnost. Z ohranjanjem močnega fokusa na trajnostno rast in strateški razvoj podjetja se lahko še naprej uveljavlja kot primer hitro rastočega podjetja, ki se zna prilagoditi spremembam na globalnem trgu. Te spremembe nakazujejo, da bo Outfit7 moral biti vedno bolj proaktiven in strateško usmerjen, kar je ključno za nadaljnji uspeh v tej hitro razvijajoči se industriji.

3 Vprašanja za razpravo

1. Kako pomembno je upravljanje talentov v hitro rastočem podjetju, kot je Outfit7?
Razmislite o ključnih izzivih pri pridobivanju in zadrževanju najboljših talentov v obdobju hitre rasti. Kako so pristopi Outfit7 prispevali k dolgoročnemu uspehu podjetja?
2. Kako se podjetja lahko prilagodijo mednarodnim investicijam in hkrati ohranijo svojo organizacijsko kulturo?
Upoštevajte primer prevzema Outfit7 s strani kitajskega investitorja in razpravljajte o tem, kako je podjetje uspelo ohraniti svojo identiteto kljub pomembnim spremembam v lastniški strukturi.
3. Katere so glavne strategije, ki jih Outfit7 uporablja za ohranjanje inovativnosti v svoji organizacijski kulturi?
Kako so te strategije vplivale na razvoj novih produktov in širitev podjetja na globalne trge?
4. Kako je globalna širitev vplivala na poslovanje Outfit7?
Kakšni so bili ključni izzivi pri širjenju na tuje trge, kot je Kitajska, in kako je podjetje obvladovalo te izzive?
5. Kakšno vlogo imajo tehnologija in avtomatizacija v rasti in uspešnosti Outfit7?
Kako je podjetje z uporabo tehnologije povečalo učinkovitost svojih procesov in izboljšalo prilagodljivost na tržne spremembe?
6. Ali lahko Outfit7 ohrani svojo konkurenčnost na dolgi rok?
Na podlagi njihovih trenutnih strategij in pristopov razmislite, kako bi morale podjetje nadaljevati s prilagajanjem, da bi ostalo konkurenčno v prihodnje.

4 Zaključki

Študija primera podjetja Outfit7 ponazarja, kako ključno je upravljanje talentov in ohranjanje organizacijske kulture za trajnostno rast hitro rastočih podjetij. Outfit7 je z uspešno implementacijo strategij na področju pridobivanja, razvoja in zadrževanja talentov uspel ustvariti okolje, kjer se inovativnost in kreativnost zaposlenih nenehno spodbujata.

Poleg tega je podjetje s svojo sposobnostjo prilagajanja mednarodnim investicijam in hitrim spremembam na globalnem trgu ohranilo svojo identiteto in vrednote, kar mu je omogočilo uspešno širitev na ključne trge, kot sta Kitajska in druge mednarodne regije. Podjetje je kljub hitri rasti ohranilo svojo močno kulturo, kar se je izkazalo kot eden izmed ključnih dejavnikov njegovega dolgoročnega uspeha.

Vlaganje v tehnologijo in avtomatizacijo procesov je prav tako prispevalo k večji učinkovitosti in omogočilo osredotočanje na strateške cilje ter inovacije. Outfit7 tako služi kot primer dobre prakse na področju upravljanja talentov in kulture v hitro rastočih podjetjih, pri čemer ohranjanje agilnosti in inovativnosti ostaja ključni dejavnik konkurenčnosti na globalnem trgu. Uspeh franšize Talking Tom kot medijskega imperija potrjuje, da inovacije v proizvodih in blagovnih znamkah lahko močno vplivajo na trajnostno rast in uspeh podjetja v zabavni industriji.

Dolgoročni uspeh Outfit7 izpostavlja pomembnost celovitega pristopa k upravljanju talentov in ohranjanju kulture, kjer so zaposleni motivirani, cenjeni in spodbujani k razvoju. Te strategije podjetju omogočajo, da ohranja svojo konkurenčnost ter se prilagaja spreminjajočim se tržnim razmeram, s čimer ustvarja temelje za nadaljnjo rast in uspeh v prihodnosti.

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Didaktična uporaba: Študija primera je uporabna pri predmetih s področja podjetništva, obvladovanja rasti podjetja in organizacijskega razvoja, kjer študenti analizirajo ključne izzive hitre rasti podjetja, upravljanja talentov in prilagajanja globalnim trgom. Še posebej je relevantna za vsebine, ki se obravnavajo pri predmetih EPF, kot so *Dinamično podjetništvo* na univerzitetnem študijskem programu in *Podjetniški proces* na magistrskem študijskem programu.

RAZUMEVANJE OSNOVNIH RAČUNOVODSKIH KONCEPTOV NA ZGLEDU STORITVENEGA PODJETJA

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S predmetno študijo primera želimo bralcu na praktičnem primeru ustanovitve mikro storitvenega podjetja in nadaljnjih poslovnih dogodkih, ki se zgodijo v njegovem prvem mesecu poslovanja, predstaviti način analiziranja teh poslovnih dogodkov in presojo, kako ti vplivajo na premoženjsko-finančno stanje ali uspešnost podjetja. Poudarek študije ni na številnih računovodskih pravilih ali pa na sami tehniki knjiženja, temveč na ključnem poznavanju koncepta strogega upoštevanja nastanka poslovnega dogodka ter na povezanim spreminjanju gospodarskih kategorij, kar zasledujemo z doslednim upoštevanjem računovodske enačbe oziroma ravnovesja. To je ključno pravilo, ki se realizira kasneje pri vseh nadaljnjih knjigovodskih operacijah, kot so knjiženje in sestavljanje temeljnih računovodskih izkazov. Študija primera je primerna za vse, ki želijo razumeti osnovne koncepte delovanja računovodstva ter sam način računovodskega razmišljanja, ne glede na njihovo strokovno ozadje. Takšno znanje je koristno za sprejemanje raznovrstnih poslovnih, poslovnih in celo zasebnih odločitev, saj prinaša vpogled v kompleksno (računovodsko) obravnavo slehernega poslovnega dogodka oziroma odločitve ter predvsem njegovih/njihovih posledic na uspešnost in premoženjsko-finančno stanje (podjetja ali posameznika).

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UNDERSTANDING BASIC ACCOUNTING CONCEPTS USING A SERVICE COMPANY EXAMPLE

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With our case study, we want to present the reader with the practical example of the establishment of a microservice firm and further business events that occur in its first month of operation, the approach to analysing these business events, and the assessment of how they affect the financial situation and performance of the firm. The study avoids delving into extensive accounting rules or bookkeeping techniques. Still, it is crucial to understand the accrual basis of accounting and the interrelated changes of economic categories, which are pursued in the case study by consistently following the accounting equation and accounts' balance. The latter is a key rule that is realised in all subsequent activities within accounting, such as bookkeeping and preparing a firm's financial statements. The case study is suitable for anyone who wants to understand the basic concepts of how accounting works and how it thinks, regardless of their professional background. Such knowledge is helpful in making a variety of business, management, and even household decisions, as it provides insight into the complex treatment of any business event or decision and, above all, its/their consequences on the performance and financial position (of a firm or an individual).



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1 Pregled literature

Računovodstvo je osrednji informacijski sistem v podjetju¹, ki poleg temeljne sestavine (finančnega) knjigovodstva, torej samega zapisovanja poslovnih dogodkov in urejenega vodenja poslovnih knjig, zajema še sestavine predračunavanja in računovodskega analiziranja ter nadziranja. Sodobni razvoj tega področja je šel in gre v smeri informatizacije oziroma računalniške podpore in avtomatizacije rutinskih opravil, predvsem na področju finančnega knjigovodstva, kar premika vlogo računovodje iz zgolj zapisovalca poslovnih dogodkov v vse bolj samostojnega poročevalca in svetovalca poslovdstvu (Korošec et al., 2016). Z vključevanjem umetne inteligence (UI) se ta preobrazba še pospešuje. Novejše raziskave razkrivajo, da UI bistveno izboljšuje natančnost, učinkovitost in zanesljivost računovodskega poročanja, ker zmanjšuje verjetnost napak (Adebiyi, 2023; Adeyeri, 2024; Odonkor et al., 2024), integrirana napovedna analitika v sisteme UI pa celo omogoča odkrivanje goljufij in obvladovanje tveganj (Cao et al., 2024; Odonkor et al., 2024). Kljub napredku in prednostim UI pa ostajajo človeško znanje, njegova usposobljenost, zmožnost kritičnega razmišljanja ter izkušnje ključnega pomena za nadaljnjo uporabo le-te tako v računovodstvu kot na drugih področjih. Odonkor s soavtorji (2024) opredeljuje številne izzive, kot so potreba po usposobljenem osebju, visoki stroški integracije UI, varovanje podatkov in etičnost, katerih reševanje je bistvenega pomena za popolno uresničitev potenciala UI pri preoblikovanju računovodskih praks.

Izhodiščna sestavina računovodstva je (finančno) knjigovodstvo, ki poenostavljeno pomeni knjiženje oziroma zapisovanje vsega, kar se pripeti v poslovanju podjetja. Zapisovanje posledic vsakega poslovnega dogodka v delovanju podjetja na gospodarske kategorije, ki jih uporabljamo za interpretacijo uspešnosti poslovanja podjetja in njegov premoženjsko-finančni položaj, je temelj vsega razumevanja poslovanja. Le na osnovi tega temeljnega razumevanja je mogoče sprejemati premišljene, ne le računovodske, temveč vse poslov(od)ne odločitve. Rezultat knjiženja so urejene poslovne evidence, ki nudijo pomembno informacijsko bazo za vse nadaljnje računovodske, finančne in poslovne postopke. Uporabnost teh

¹ V predmetni študiji je uporabljen izraz podjetje, ker gre za splošen izraz, ki zajema vse vrste gospodarskih subjektov, ne glede na njihovo pravno-organizacijsko obliko. Tudi sicer se v študiji primera osredotočamo na gospodarske subjekte, kljub temu da Slovenski računovodski standardi obravnavajo organizacije, kar pomeni, da vključujejo tudi subjekte, katerih primarni namen ni ustvarjanje dobička.

informacij je zelo široka, tako za potrebe znotraj podjetja kot zunaj njega, torej za zelo širok spekter uporabnikov (ki še zdaleč niso nujno računovodje). Za pravilno interpretacijo teh informacij je nujno poznavanje osnovnih konceptov računovodstva.

Ključni računovodski koncepti², ki jih enotno izpostavlja tuja strokovna literatura (Carey et al., 2017; Horngren et al., 2009; Warren et al., 2021), so:

- koncept (poslovne) entitete/subjekta (angl. *(business) entity concept*), ki pomeni, da je podjetje ločen (od svojih lastnikov ali drugih subjektov) in neodvisen subjekt, zato je potrebno njegove poslovne transakcije voditi ločeno od osebnih transakcij lastnikov (in drugih subjektov);
- koncept časovne neomejenosti poslovanja podjetja (angl. *going-concern concept*), ki predpostavlja, da bo podjetje nadaljevalo s poslovanjem v prihodnosti in da ni nobenih načrtov ali potrebe po prenehanju njegovega poslovanja ali pomembnem zmanjšanju obsega. V sklopu tega koncepta računovodje domnevajo, da bo podjetje delovalo dovolj dolgo, da bo obstoječe vire oziroma premoženje uporabilo za predviden namen (Horngren et al., 2009). To pomeni, da je potrebno v izjemnem primeru, ko je predvideno prenehanje poslovanja podjetja (npr. stečaj), za takšno podjetje (finančno) knjigovoditi poslovne evidence skladno s posebnimi pravili (torej obstajajo za tak primer posebne računovodske rešitve), sicer pa veljajo klasična strokovna pravila knjigovodenja;
- koncept izvirne vrednosti (angl. *historical cost concept*), ki pomeni, da se pridobljena sredstva in storitve izvirno/prvotno zabeležijo v računovodskih evidencah po njihovi dejanski nabavni ceni/vrednosti, ne glede na morebitne spremembe v (pričakovani) tržni vrednosti. Ta koncept vključuje tudi koncept objektivnosti (angl. *objectivity concept*), ki zahteva, da znesek, evidentiran v računovodskih evidencah, temelji na objektivnih dokazih, in koncept merske enote (angl. *unit of measure concept*), ki zahteva, da se ekonomski podatki merijo v denarni enoti;
- koncept strogega upoštevanja nastanka poslovnega dogodka (angl. *accrual basis of accounting*), ki je pravzaprav temeljna usmeritev za evidentiranje poslovnih transakcij v računovodstvu. Pomeni, da računovodstvo

² Koncept kot zamisel, miselni okvir, ki določa osnovno razumevanje računovodstva.

obravnava spremembe gospodarskih kategorij skladno z nastankom poslovnega dogodka, torej takrat, ko se poslovni dogodek dejansko zgodi, in ne šele ob plačilu (oziroma takrat, ko se izvede denarni tok). Natančneje, na primer prihodki in z njimi povezani odhodki se računovodsko evidentirajo v obdobju, ko dejansko nastanejo, torej ko je bila opravljena storitev ali bil (iz)dobavljen izdelek, ne glede na to, ali je bilo npr. v primeru evidentiranja prihodkov tudi dejansko prejeta plačilo (denar) s strani kupcev.

Tudi Slovenski računovodski standardi (2024) izpostavljajo dva izmed zgoraj naštetih konceptov kot dve temeljni računovodski predpostavki, in sicer koncept upoštevanja časovne neomejenosti poslovanja podjetja in (ključen) koncept strogega upoštevanja nastanka poslovnega dogodka (SIR, 2024). Ostali koncepti niso neposredno navedeni, so pa seveda posredno zaobjeti v samih računovodskih standardih. Ostale lastnosti, ki jih omenjajo računovodski standardi, kot so razumljivost, preglednost, ustreznost, zanesljivost in primerljivost, so bolj 'operativne narave' in se tičejo predvsem pravil in postopkov, ki jih je potrebno upoštevati, da se dosežejo kakovostne značilnosti računovodskih izrazov in samega računovodenja (več v SIR, 2024).

Osnovno vodilo računovodstva je računovodsko ravnovesje, ki je izkazano z računovodsko enačbo in izraža povezavo med premoženjem podjetja (tj. njegovimi sredstvi) in pravicami tistih, ki so to premoženje zagotovili, do tega premoženja (tj. obvezami podjetja). Ekonomski viri ali premoženje, ki ga ima podjetje v lasti (tj. kar podjetje poseduje), ter od katerega se pričakuje, da bo podjetju koristilo v prihodnosti, so njegova sredstva³. Običajni primeri sredstev podjetja so npr. denar, terjatve, zaloge (materiala, blaga, proizvodov), zgradbe, zemljišča, oprema. Hkrati pa imajo do teh sredstev pravice ali terjatve vsi tisti, ki so ta sredstva zagotovili. To so lahko tuji upniki oziroma različni tuji viri sredstev (kot so npr. banke iz naslova najetega posojila ali pa dobavitelji iz naslova dobavljenega in še neplačanega materiala) in pa lastniki oziroma lastni viri (npr. iz naslova zagotovitve ustanovnega vložka lastnikov v podjetje). Z vidika podjetja so to obveznosti podjetja do teh virov sredstev (tj. kar podjetje dolguje)⁴. Glede na vrsto vira z računovodskega gledišča

³ Sredstva so ena izmed petih temeljnih gospodarskih kategorij, s katerimi se izraža v računovodstvu.

⁴ Obveznosti do virov sredstev so ena izmed petih temeljnih gospodarskih kategorij, s katerimi se izraža v računovodstvu.

ločimo dolgove v najširšem pomenu (kot obveznosti do tujih virov) in kapital (kot obveznosti do lastnih virov sredstev podjetja) (prilagojeno po Horngren et al., 2009; Warren et al., 2021). Sledeča računovodska enačba prikazuje temeljno računovodsko ravnovesje med premoženjem podjetja in obveznostmi do njegovih virov v vsakem trenutku njegovega obstoja:

$$\text{SREDSTVA} = \text{OBVEZNOSTI DO VIROV SREDSTEV} \quad (1)$$

oziroma

$$\text{SREDSTVA} = \text{DOLGOVI} + \text{KAPITAL} \quad (2)$$

Enačba prikazuje, da so vsa sredstva podjetja financirana bodisi z dolgovi bodisi s kapitalom. Praviloma pa so dolgovi prikazani pred kapitalom, ker imajo različni tuji viri pravico do premoženja pred samimi lastniki.

Vsak poslovni dogodek v poslovanju podjetja neposredno vpliva na njegovo premoženjsko-finančno stanje ali uspešnost poslovanja. Vse takšne poslovne transakcije je mogoče izraziti s spremembami elementov računovodske enačbe. To temelji na načelu medsebojne povezanosti in soodvisnosti gospodarskih kategorij, ki pravi, da se vsaka gospodarska kategorija (oziroma element enačbe) v računovodstvu, skladno s temeljnimi načeli dvostavnega knjigovodstva⁵, izkazuje v povezavi z vsemi drugimi gospodarskimi kategorijami poslovne celote. Zato sprememba katerekoli gospodarske kategorije (oziroma elementa enačbe) zaradi nujnosti ohranjanja ravnovesja vedno sproži spremembo druge gospodarske kategorije (oziroma elementa enačbe).

Podjetje 'služi denar' s prodajo (trgovskega) blaga ali storitev svojim kupcem⁶. Ti zneski so računovodsko opredeljeni kot prihodki⁷, torej gospodarske koristi, ki jih podjetje ustvari v določenem obdobju, in so običajno povezani s povečanjem sredstev (npr. ali denarjem, če so plačani takoj, ali pa terjatvami, če bodo plačani v

⁵ Dvostavno knjigovodstvo je termin za sam način zapisovanja/knjiženja poslovnih dogodkov, pri katerem vsak poslovni dogodek zapišemo celovito, kot spremembo vsaj dveh gospodarskih kategorij. Dvostavno knjigovodstvo je obvezen sistem vodenja poslovnih knjig za večino gospodarskih subjektov.

⁶ Glede na to, s čim se podjetje ukvarja, in posledično, kar prodaja, ločimo proizvodno, trgovsko in storitveno podjetje.

⁷ Prihodki so ena izmed petih temeljnih gospodarskih kategorij, s katerimi se izraža v računovodstvu.

določeni prihodnosti). V istem obdobju, da lahko podjetje zasluži/ustvari prihodke, (u)porablja denar ali druga delovna sredstva (kot. npr. porablja izdelavni material ali sprotne storitve, uporablja poslovne prostore, (računalniško) opremo in ostala osnovna sredstva, troši delo). Prvine, porabljene v procesu ustvarjanja prihodkov, imenujemo stroški⁸ (prilagojeno po Horngren et al., 2009; Warren et al., 2021). Ti se takoj ali pa preko prodaje učinkov preoblikujejo v odhodke⁹ (tj. gospodarske žrtve) in (slej kot prej) vplivajo na poslovni izid, ki ga izračunamo kot razliko med prihodki in odhodki, ustvarjenimi v določenem obračunskem obdobju. Podjetja¹⁰ praviloma obstajajo na trgu zato, da ustvarjajo dobiček, podjetniki oziroma lastniki pa so tisti, ki s tem namenom in z namenom uresničevanja podjetniške ideje ustanovijo podjetje. Posledično to pomeni, da ustvarjen poslovni izid¹¹, ne glede na to, ali je ta pozitiven (dobiček) ali negativen (izguba), pripada lastnikom podjetja, vendar je uporaba dobička (ali kritje izgube) določena z zakonskimi pravili ter interno politiko podjetja¹². Računovodsko to pomeni, da se ustvarjen poslovni izid vključi med obveznosti podjetja do lastnih virov, torej med kapital. V duhu računovodske enačbe to pomeni sledeče:

$$\text{SREDSTVA} = \text{DOLGOVI} + \text{KAPITAL (brez POSLOVNEGA IZIDA)} + \text{POSLOVNI IZID} \quad (3)$$

oziroma

$$\text{SREDSTVA} = \text{DOLGOVI} + \text{KAPITAL (brez POSLOVNEGA IZIDA)} + \text{PRIHODKI} - \text{STROŠKI/ODHODKI}^{13} \quad (4)$$

⁸ Stroški so ena izmed petih temeljnih gospodarskih kategorij, s katerimi se izraža v računovodstvu.

⁹ Odhodki so ena izmed petih temeljnih gospodarskih kategorij, s katerimi se izraža v računovodstvu.

¹⁰ Mišljeni so gospodarski subjekti, ki na trgu opravljajo pridobitno dejavnost.

¹¹ Mišljen je poslovni izid pred obdavčitvijo.

¹² Po Zakonu o gospodarskih družbah (ZGD-1, Uradni list RS, št. 65/09 – uradno prečiščeno besedilo, 33/11, 91/11, 32/12, 57/12, 44/13 – odl. US, 82/13, 55/15, 15/17, 22/19 – ZPosS, 158/20 – ZIntPK-C, 18/21, 18/23 – ZDU-10 in 75/23) je poslovni izid formalno last podjetja, ker je del kapitala, pa se pripisuje lastnikom, to je družbenikom (d.o.o.) ali delničarjem (d.d.), saj so ti ustanovitelji in vlagatelji (ustanovnega) kapitala. O uporabi bilančnega dobička, katerega del je poslovni izid, odloča skupščina družbenikov ali delničarjev, ki na podlagi predloga posloводства sprejme sklep o uporabi bilančnega dobička.

¹³ Z zapisom *stroški/odhodki* so mišljeni stroški, ki so se v obračunskem obdobju preoblikovali v odhodke, in morebitni ostali odhodki (ki ne nastanejo iz stroškov).

V zadnji enačbi (4) je vključenih vseh pet skupin gospodarskih kategorij, s katerimi se v računovodstvu zapisuje poslovne dogodke, torej sredstva (leva stran enačbe), obveznosti do virov sredstev (skupaj desna stran enačbe), stroški, odhodki in prihodki. Ključno je torej poznavanje, da sleherni poslovni dogodek v poslovanju podjetja vpliva istočasno vsaj na dve gospodarski kategoriji, kar pomeni, da ga je potrebno izraziti s spremembami elementov računovodske enačbe. Učinek vsakega poslovnega dogodka je tako povečanje ali zmanjšanje enega ali več elementov te enačbe, obe strani enačbe pa morata biti vedno v ravnovesju.

Knjigovodenje, tj. zapisovanje poslovnih dogodkov in njihovih posledic na gospodarske kategorije, temelji na dejanskih transakcijah, in ne na mnenjih ali željah. Knjigovodenje tako evidentira v skladu z računovodskimi standardi le tiste poslovne dogodke, katerih vrednosti je mogoče zanesljivo izmeriti v denarju (Horngren et al., 2009). Navedeni računovodski koncepti in načela tako opredeljujejo temeljne značilnosti računovodenja ter predstavljajo osnovno podlago za usmeritve v zvezi z vsebino, merjenjem, izkazovanjem in pojasnjevanjem gospodarskih kategorij in so bolj ali manj vsesplošna/enotna, medtem ko je potrebno za samo knjiženje in vodenje poslovnih knjig upoštevati predpisana podrobnejša pravila. V Sloveniji so temeljna strokovna pravila s področja računovodenja urejena v Slovenskih računovodskih standardih (SRS 2024), njihov splošni (domači) teoretski okvir, iz katerega izhajajo, pa je predstavljen v Kodeksu računovodskih načel (KRN 1995). Standardi temeljijo na Zakonu o gospodarskih družbah (ZGD-1), v slovenski pravni in strokovni okvir pa prenašajo (obvezne) mednarodne zahteve, kot so direktive Evropske unije (v nadaljevanju EU), pa tudi strokovne rešitve na področju računovodenja v mednarodni praksi (npr. iz Mednarodnih standardov računovodskega poročanja – MSRP). SRS (2024) torej na strokoven način zelo nadrobno razčlenjujejo, pojasnjujejo in opredeljujejo način uporabe (slovenskih in evropskih) zakonskih temeljnih pravil in zahtev glede metod zajemanja, obdelovanja računovodskih podatkov ter oblikovanja in predstavljanja računovodskih informacij, torej finančnega računovodenja in poročanja za zunanje potrebe organizacij (SIR, 2024).

Končni rezultat knjigovodenja so predpisani računovodski izkazi (balance), ki so po mnenju Horngrene in soavtorjev (2009) temeljni poslovni dokumenti, ki poročajo o poslovanju podjetja v denarni enoti. Ključna izkaza sta bilanca stanja (poimenovan tudi izkaz finančnega položaja), ki izkazuje premoženjsko-finančno stanje podjetja

na določen trenutek, ter izkaz poslovnega izida, ki izkazuje uspešnost poslovanja podjetja v določenem obdobju. Že iz računovodske enačbe je jasno, da sta izkaza medsebojno povezana v smislu doseženega poslovnega izida (ki ga izkaz poslovnega izida izkazuje in bilanca stanja na zadnji dan obdobja vključuje kot eno izmed postavk kapitala). Spekter uporabnikov teh izkazov je zelo širok, saj so osnova za sprejemanje najrazličnejših poslovnih odločitev. Poleg omenjenih računovodskih izkazov pa obstajata še izkaz denarnih tokov in izkaz gibanja kapitala, ki sta v Sloveniji v sklopu letnega poročila obvezna za po velikosti srednje velika in velika podjetja. Izkaz denarnih tokov prikazuje gibanje denarja v obdobju, ali preko prejemkov in izdatkov ali preko pritokov in odtokov, medtem ko izkaz gibanja kapitala izkazuje gibanje posameznih sestavin kapitala v opazovanem obdobju.

Kot je delno že razvidno iz zgornjega odstavka, za mikro in majhna podjetja¹⁴, ki sicer prevladujejo v Sloveniji in v EU, veljajo določene računovodske izjeme in poenostavitve pri pripravi računovodskih izkazov, torej pri računovodskem poročanju. V skladu s slovensko zakonodajo in evropskimi smernicami imajo mikro in majhna podjetja možnost poenostavljene uporabe metod pri vrednotenju sredstev in obveznosti (npr. izjeme pri obravnavi poslovnih najemov, izjeme pri obračunu odloženih terjatev in obveznosti za davek, izjeme pri oblikovanju rezervacij za jubilejne nagrade in odpravnine, več glejte SRS 2024). Prav tako lahko ta podjetja uporabljajo poenostavljene oblike bilance stanja in izkaza poslovnega izida (manj razčlenjene postavke) (več v SRS 2024) in tudi niso obvezna (kot že omenjeno) k pripravi ostalih bilanc in k revidiranju. Vse navedeno seveda z namenom nižjih stroškov in manjšega administrativnega bremena za ta mikro in majhna podjetja in z namenom jim omogočiti večjo osredotočenost na samo poslovanje. V Sloveniji ima posameznik poleg (npr. enostavne enoosebne) gospodarske družbe možnost delovati tudi kot samostojni podjetnik (s.p.). V tem primeru gre za fizično osebo, ki na trgu samostojno opravlja pridobitno dejavnost. Ob sami ustanovitvi ni zahtevan vložek in ker gre za fizično (in ne pravno) osebo, premoženje s.p.-ja ni ločeno od premoženja fizične osebe, kar pomeni, da za dolgove s.p.-ja odgovarja podjetnik (kot fizična oseba). Navedeno pa sicer pomeni tudi prosto prenašanje premoženja (med s.p. in gospodinjstvom, kot npr. prosti dvigi denarja) (več v ZGD-1). Poleg poenostavitev, ki veljajo za mikro in majhna podjetja v Sloveniji, veljajo za s.p. še dodatne olajšave, kot je npr. enostavno knjigovodstvo, poenostavljeno davčno

¹⁴ Opredelitev podjetij glede na velikost (mikro, mala, srednja in velika) je opredeljena v ZGD-1.

poročanje (normiranci) in bistveno manj obsežna finančna poročila (več v posebnem računovodskem standardu SRS 30 (SIR, 2024).

Namen študije primera, predstavljene v pričujočem prispevku, je dodati nov zgled, kako je mogoče izboljšati razumevanje temeljnih računovodskih konceptov, predvsem pri poučevanju temeljnih znanj s področja računovodstva. V slovenskem okolju je obravnavo računovodskih konceptov s pomočjo krajših zgledov mogoče sicer zaslediti v več temeljnih učbenikih s področja računovodstva, kot so na primer Korošec et al. (2016), Igličar et al. (2017), Igličar et al. (2019). Pričujoča študija primera dodaja nov zgled v slovenskem jeziku, kako spodbuditi začetno razumevanje gospodarskih kategorij v povezavi z njihovo računovodsko obravnavo. Dodatno pa predstavi tudi sprotno analiziranje poslovnih dogodkov in njihovih posledic na računovodske izkaze proučevanega podjetja; predvsem tudi z vidika razlikovanja med računovodenjem na podlagi denarnega toka in računovodenjem na podlagi upoštevanja nastanka poslovnega dogodka. Predvsem pa je v predmetni študiji primera izvirno to, da ta vključuje ob obravnavi posameznih poslovnih dogodkov, ki se zgodijo v podjetju, dodatna vprašanja, s pomočjo katerih se lahko bralec samoizprašuje. Ravno sprotno samoizpraševanje bralca je tisto, ki ga bo vodilo k spoznavanju in razumevanju obravnavane tematike v študiji primera.

2 Študija primera

2.1 Predvideni učni izidi

S predmetno študijo primera *Ustanovitev in delovanje storitvenega podjetja RatioN d.o.o.* bi moral bralec osvojiti sledeče:

Učni izid 1: Prepoznati pet vrst gospodarskih kategorij, ki so predmet računovodskega spremljanja in presojanja poslovanja podjetja (to so sredstva, obveznosti do virov sredstev, stroški, odhodki in prihodki).

Učni izid 2: Razumeti temeljni računovodski koncept strogega upoštevanja nastanka poslovnega dogodka.

Učni izid 3: Razlikovati med poslovnoizidnimi in denarnoizidnimi tokovi.

Učni izid 4: Razumeti temeljno pravilo povezanega spreminjanja gospodarskih kategorij pri poslovnih dogodkih, in sicer da vsak poslovni dogodek povzroči spremembo vsaj dveh gospodarskih kategorij.

Učni izid 5: Osvojiti strukturo in pomen dveh temeljnih računovodskih izkazov, bilance stanja in izkaza poslovnega izida, osvojiti pravilo bilančnega ravnovesja pri njej ter osvojiti pomen njune povezanosti.

2.2 Uvodna pojasnila in besedilo študija primera

2.2.1 Uvodna pojasnila

Ta študija primera se osredotoča na ustanovitev in začetno delovanje storitvenega podjetja. Namen študije primera je na praktičnem kontinuiranem primeru omogočiti bralcu postopen razvoj razumevanja osnovnega koncepta povezanega spreminjanja gospodarskih kategorij, kar povzroči sleherni poslovni dogodek¹⁵ v poslovanju podjetja. Storitveno in po velikosti mikro podjetje je izbrano namenoma, in sicer ker le-ta prevladujejo v EU in ker je spremljava njihovega poslovanja z računovodskega vidika manj zapletena (npr. ni zalog in posledično obračuna proizvodnje, manjše število poslovnih dogodkov in preprostejši poslovni dogodki). Obravnavani izbrani primeri poslovnih dogodkov so klasični oziroma tradicionalni, spet z namenom, da se ohranja enostavnost primera. Enostavnost se ohranja tudi tako, da se na primer zanemari obravnavo z vidika davka na dodano vrednost (v nadaljevanju DDV). Študija se ne osredotoča na tehnične vidike knjiženja, ampak poudarja analizo posameznega poslovnega dogodka in razumevanje njegovega vpliva na sredstva, obveznosti, stroške, odhodke in prihodke podjetja. Tako bralec spozna osnovne značilnosti temeljnih računovodskih kategorij, s katerimi se izraža v računovodstvu, ter pridobi vpogled v dinamično naravo poslovanja podjetja. Nauči se prepoznavati ter analizirati vplive, ki jih ima vsak poslovni dogodek na premoženjsko-finančno stanje podjetja. Študija je primerna za bralca, ki se prvič srečuje s konceptom računovodstva, in vse tiste, ki si želijo utrditi svoje osnovno računovodsko razumevanje. Vsebina študije primera temelji na izmišljenem podjetju.

¹⁵ Ob samem poslovanju organizacij se gospodarske kategorije povezano spreminjajo, kar pomeni, da se vselej spremenita vsaj dve gospodarski kategoriji. In če je to povezano spreminjanje opredeljeno tako časovno kot vrednostno, govorimo o poslovnem dogodku (Korošec et al., 2016).

Besedilo študije primera je umeščeno v tri samostojne zaporedne sklope. Prvi sklop se nanaša na ustanovitev podjetja in po ustanovitvi podjetja praviloma prve običajne poslovne dogodke. Drugi sklop se nanaša na poslovne dogodke v prvem mesecu poslovanja podjetja. Tretji sklop pa na analizo uspešnosti poslovanja podjetja za prvo obračunsko obdobje. V predmetni študiji so posamezna vprašanja umeščena tako, da podpirajo postopni razvoj računovodskega razmišljanja pri bralcu. Gre za tako imenovana sprotna usmerjevalna vprašanja, ki so postavljena med posamezne poslovne dogodke. Na tak način bralca usmerjajo, kako naj analizira vsak poslovni dogodek, in ga spodbudijo, da skozi logično razmišljanje postopoma sam razvije in medsebojno poveže spremenjene gospodarske kategorije. Na koncu študije pa so vključena vprašanja za nadaljnjo razpravo, ki spodbudijo bralca k nadaljnjemu kompleksnejšemu razmišljanju v primeru alternativnih scenarijev in njihovih posledic s poslovnega in računovodskega vidika.

Za lažjo spremljavo študije je ob koncu poglavja 2.2.2 podana tabela (kot pripomoček bralcu), kamor bralec vnaša spremembe, ki jih povzroči posamičen poslovni dogodek.

2.2.2 Besedilo študije primera (s problemi)

Ustanovitev podjetja in začetni poslovni dogodki

V začetku koledarskega leta 20XY (3. 1. 20XY) se je Neca, izkušena strokovnjakinja z več kot 15 leti praktičnih računovodskih, davčnih in svetovalnih izkušenj, odločila za ustanovitev lastnega podjetja. Predhodno je že imela skrbno pripravljen in realno postavljen poslovni načrt, zbrala je dovolj potencialnih strank in se odločila, da bo svoje znanje prenesla v podjetje, ki bo nudilo knjigovodske in ostale računovodske storitve ter (davčno, računovodsko in poslovno) svetovanje. Tako je ustanovila družbo z omejeno odgovornostjo z nazivom RatioN d.o.o., s sedežem v Mariboru, Slovenija. Neca kot fizična oseba je edina družbenica in (zaenkrat) tudi od ustanovitve dalje edina zaposlena v podjetju.

Neca se je torej odločila, da bo podjetje ustanovila v pravno-organizacijski obliki družbe z omejeno odgovornostjo (d.o.o.), ter, kot to zahteva zakonodaja, da bo zagotovila osnovni vložek v zahtevani minimalni višini 7.500 € v obliki denarja. 3. 1. 20XY je odšla na izbrano poslovno banko, kjer je za njeno podjetje banka odprla

začasni poslovni bančni račun, kamor je Neca s svojega osebnega transakcijskega računa nakazala 7.500 €. S potrdilom o vplačanem osnovnem kapitalu, sklenjenim aktom o ustanovitvi družbe in sklenjeno najemno pogodbo za poslovni prostor (o tem več v nadaljevanju) je odšla na točko VEM, Maribor, kjer so opravili postopek ustanovitve družbe¹⁶. S tem je bila družba 3. 1. 20XY ustanovljena.

- Vprašanje št. 1: V kakšni obliki lahko lastniki zagotovijo osnovni vložek v d.o.o.?
- Vprašanje št. 2: Zakaj se zahteva (vrednostno) minimalni začetni osnovni vložek lastnikov? Kaj s tem podjetje pridobi?
- Vprašanje št. 3: Ustanovitev podjetja je prvi poslovni dogodek, ki se je zgodil v poslovanju podjetja. Kaj in v kakšni vrednosti je pri tem poslovnem dogodku podjetje pridobilo ter kako (s čigavo pomočjo) in v kakšni vrednosti je to financiralo?
- Vprašanje št. 4: V podjetju v vsakem trenutku obstajata dve plati iste medalje, torej dva pogleda na položaj v točno določenem trenutku. O katerih dveh kategorijah je torej govora?
- Vprašanje št. 5: S katerim temeljnim računovodskim izkazom lahko ponazorimo začetni premoženjsko-finančni položaj podjetja? Kateri sta njegovi temeljni značilnosti?

Da lahko Neca sploh začne opravljati svoje poslovne storitve, potrebuje osnovno opremo, torej vsaj dvoje: (1) poslovni prostor ter (2) računalnik¹⁷. Najprej sledi torej pridobitev poslovnih prostorov. Neca je s 3. 1. 20XY najela manjšo pisarno (s pripadajočim pohištvom) v Mariboru, najemna pogodba je sklenjena za 12 mesecev. V najemni pogodbi je določeno, da najemodajalec najemniku 15. dan v mesecu izda račun za najem za tekoči mesec v višini 450 €¹⁸, rok za plačilo računa pa je zadnji dan v mesecu. Nato sledi pridobitev računalnika. Naslednji dan (4. 1. 20XY) je Neca

¹⁶ D.o.o. se ob ustanovitvi vpiše v sodni register. Ta vpis je ključen, saj družba šele z vpisom pridobi status pravne osebe. V primeru ustanovitve enostavne enoosebne d.o.o. je postopek ustanovitve lahko zelo hiter in zaključen že v enem dnevu. Takšna je predpostavka za naš primer, prav tako nadaljnje formalne (pravne in davčne) postopke v primer ne vključujemo, ker to ni predmet obravnave.

¹⁷ Z računalnikom je mišljena potrebna računalniška oprema (komplet).

¹⁸ V študiji zaradi ohranjanja enostavnosti navajamo cene brez DDV in ne vključujemo obravnave z vidika DDV.

kupila računalnik, cena računalnika je bila 1.500 €, še isti dan¹⁹ pa je računalnik tudi bil plačan in na razpolago za uporabo.

- Vprašanje št. 6: Kakšna je razlika med finančnim in poslovnim najemom?
- Vprašanje št. 7: Necino podjetje, ki je po velikosti mikro podjetje, je kratkoročno najelo poslovni prostor. Za takšne primere velja pojasnilo (SRS 2024, 1.61), da lahko podjetje najemnik uveljavlja oprostitev (tj. poenostavitev). Kaj to pomeni? Ali je v trenutku sklenitve najemne pogodbe (tj. 3. 1. 20XY) nastal kakšen poslovni dogodek in (posledično) ali je potrebno evidentirati njegove spremembe na (katere) gospodarske kategorije²⁰?
- Vprašanje št. 8: Nakup računalnika je poslovni dogodek, ko podjetje eno sredstvo enostavno zamenja za drugo sredstvo. Katere gospodarske kategorije se spremenijo?
- Vprašanje št. 9: Ali se je po nakupu računalnika spremenila skupna vrednost premoženja podjetja?
- Vprašanje št. 10: Neca ocenjuje, da bo kupljen računalnik uporabljala pet let. Kaj se bo zgodilo tekom uporabe računalnika?
- Vprašanje št. 11: Kakšno bo premoženjsko-finančno stanje podjetja konec dne 4. 1. 20XY?

Ker mora Neca tedensko obiskovati stranke, se je odločila za nakup rabljenega avtomobila v vrednosti 15.000 €. Del zneska (3.000 €) je podjetje zagotovilo iz lastnih sredstev (v denarju, torej s TRR), preostanek (12.000 €) pa z najemom bančnega posojila. Posojilo je najeto za obdobje osmih let, začetek odplačevanja mesečnega obroka glavnice je 31. 1. 20XY, letna obrestna mera pa je 9,3 %²¹ (obresti se odplačujejo mesečno). Stroške odobritve posojila zanemarimo. Nato sta sledila naslednja poslovna dogodka.

¹⁹ Denar v podjetju je lahko (tako kot pri fizični osebi) v obliki transakcijskega denarja (TRR) ali v obliki gotovine. V študiji poenostavljamo, da vse, vezano na denar, pomeni transakcijski denar (TRR).

²⁰ Poslovni najem je računovodsko zahtevnejši. Zato naj zaenkrat velja poenostavljena razlaga, da poslovni najem pravno ne pomeni prenosa lastništva (najemnik ni pravni lastnik), zato v primeru mikro in majhnih družb obstajajo poenostavitve, ki se jih te praviloma držijo. To pomeni, da podjetje najemnik najetega sredstva ne pripozna med sredstvi, ampak računovodsko (enakomerno) obravnava samo najemnino (ves čas trajanja najema).

²¹ Banka Slovenije. Dosegljivo na spletu: <https://www.bsi.si/statistika/obrestne-mere/povprecne-efektivne-obrestne-mere-potrosniskih-kreditov> (12. 9. 2024).

Naprej je podjetje 8. 1. 20XY prejelo bančno posojilo na TRR v znesku 12.000 €. Nato pa je istega dne podjetje plačalo avtomobil (s TRR) in prevzelo osebni avtomobil pri prodajalcu avtomobilov. Avtomobil je še isti dan na voljo za uporabo, Neca (kot zaposlena) pa ga bo uporabljala nadaljnjih osem let.

- Vprašanje št. 12: Pri navedenih poslovnih dogodkih gre še vedno za spreminjanje premoženjsko-finančnega stanja podjetja. Analizirajte poslovne dogodke. Pri najemu posojila si pomagajte z vprašanjem, zakaj podjetje sploh najame posojilo?
- Vprašanje št. 13: Spremembe vključite v bilanco stanja in jo sestavite na konec dne 8. 1. 20XY. Kaj se je zgodilo s skupno vrednostjo premoženja in njegovega financiranja?
- Vprašanje št. 14: Kaj se bo zgodilo konec meseca, torej 31. 1. 20XY, ko bo podjetje plačalo 1. obrok glavnice?
- Vprašanje št. 15: Kaj pa obresti (samo definirajte in pustite za nadaljevanje)?
- Vprašanje št. 16: Pripravite premoženjsko-finančno stanje podjetja (tj. bilanco stanja) na dan 31. 1. 20XY.

Poslovanje v prvem mesecu delovanja

V januarju je Neca začela opravljati storitve za svoje stranke, kar pomeni, da je najprej, da je sploh uspela opraviti storitve in jih prodati strankam, ob njihovem opravljanju porabljala in uporabljala prvine poslovnega procesa.

V januarju je Neca za nemoteno delovanje podjetja porabila naslednji material in storitve v naslednjih vrednostih: storitev najema pisarne 450 €, obratovalni stroški pisarne (elektrika, ogrevanje, internet) 250 €, gorivo za avtomobil 150 €, drugi pisarniški stroški (pisarniški material, literatura) 50 €, obresti za najeto posojilo 74 €. Za vse naštete cenovno izražene potroške materiala in storitve je Neca prejela račune (datumi računov so v januarju 20XY), pa tudi plačani so bili 31. 1. 20XY.

Nadalje je Neca trošila še dve temeljni prvini, delo in osnovna sredstva. Znesek obračunane plače je znašal (skupno) 3.000 € (datum obračuna in izplačila je 31. 1. 20XY²²), znesek obračunane amortizacije pa 0 €²³.

- Vprašanje št. 17: V zgornjem besedilu so zajeti poslovni dogodki, ki se nanašajo na sprotno trošenje materiala in storitev, vse nujno potrebno za izvajanje dejavnosti in ustvarjanje bodočih 'koristi' (tj. prodaja opravljenih storitev). Gre za gospodarske 'žrtve', ki se pojavijo (najbolj običajno) zaradi zmanjšanja sredstev. Katera gospodarska kategorija se torej pojavi in katera gospodarska kategorija se istočasno še spremeni?
- Vprašanje št. 18: Zakaj amortizacija še ni bila obračunana v januarju? Ali iz tega naslova v podjetju v januarju sploh nastanejo kakšne spremembe?

V mesecu januarju je Neca opravljala v pogodbah dogovorjene računovodske in svetovalne storitve za svoje stranke. Konec meseca, na dan 31. 1. 20XY, so bile storitve za mesec januar zaključene in Neca je skladno s pogodbami lahko izstavila račune za opravljene storitve. Izstavila je naslednje račune za opravljene storitve v januarju:

6 x računovodske storitve, malo podjetje (skupaj) 3.000 €

2 x svetovanje (skupaj) 1.800 €

Kupci (stranke) so račune še isti dan (31. 1. 20XY) plačali.

- Vprašanje št. 19: Zgornji poslovni dogodki (vsaka prodaja je svoj poslovni dogodek) se nanašajo na nastanek gospodarskih koristi v obračunskem obdobju v obliki povečanja sredstev. Kateri gospodarski kategoriji sta se torej spremenili?

Analiza uspešnosti poslovanja podjetja za prvo obračunsko obdobje

Ob koncu januarja tekočega leta (20XY) je Neca želela vedeti, kako uspešno je poslovalo njeno podjetje v prvem mesecu delovanja, kar je ključno za njene bodoče poslovne odločitve oziroma za njeno delovanje naprej.

²² Datum izplačila plače je z namenom ohranjanja enostavnosti enak datumu obračuna plače, kar je sicer zelo netipično (v zasebnem sektorju je skladno z Zakonom o delovnih razmerjih (ZDR-1) rok za izplačilo plače najkasneje 18 dni po poteku plačilnega obdobja). Če bi bilo izplačilo kasneje, je podano v razmislek v nadaljevanju.

²³ Natančneje, amortizacija v januarju (še) ni bila obračunana.

- Vprašanje št. 20: Izbrano podjetje je storitveno podjetje in nima zalog. Kakšne odhodke je podjetje ustvarilo v mesecu januarju?
- Vprašanje št. 21: Kolikšen poslovni izid je doseglo podjetje?
- Vprašanje št. 22: Pripravite ustrezen temeljni računovodski izkaz.
- Vprašanje št. 23: Prihodki in odhodki preko poslovnega izida vplivajo na velikost kapitala. Komu torej pripada ustvarjen poslovni izid, in posledično, kam (v katero bilanco) ga je potrebno še vključiti?

Rezultat (delni) s tabelo kot pripomočkom pri analiziranju poslovnih dogodkov

Tabela 1: Bilančna analiza poslovnih dogodkov

	SREDSTVA			DOLGOVI+		KAPITAL			
	denar (TRR)	+ osnovna sredstva računal. + avto.		= obv. do banke	+ OK	+ prihodki	- str. mat. in storitev	- str. plač	- str. amort.
(1) ustanovitev									
(2) nakup računalnika									
(3) najem posojila									
(4) nakup avtom.									
PR za mat. in storitve									
(5) in plačilo (v skupni vredn. 974€)									
(6) obračun in plačilo plače									
IR za opr. storitve in prejem plačila (v skupni vredn. ... €)									
SKUPAJ				=					

Oznake: PR = prejet račun, IR = izdan račun

Opomba: seštevek leve strani enačbe (sredstva) je vselej enak seštevku desne strani enačbe (dolгови in kapital).

Vir: (lastni prikaz).

2.2.3 Namesto zaključka: povezanost bilanc in ohranjane ravnovesja

Temeljni namen podjetja, ki opravlja na trgu pridobitno dejavnost, je seveda ustvarjanje dobička, ki povečuje premoženje podjetja. Ta cilj zasleduje tudi podjetje RatioN d.o.o. V sami začetni fazi poslovanja podjetja se je Neca kot edina lastnica podjetja odločila, da ostaja dobiček nerazporejen²⁴.

²⁴ Podjetje iz primera ima poslovno leto enako koledarskemu letu. Odločitev glede razporeditve dobička sprejemajo lastniki ob koncu poslovnega leta.

Poznavanje osnovnega koncepta povezanega spreminjanja gospodarskih kategorij, kar povzroči sleherni dogodek v poslovanju podjetja, še zdaleč ni nujno za same računovodje (knjigovodje), temveč za vse ostale udeležence (tako znotraj kot zunaj podjetja), ki sprejemajo poslovne odločitve. Za celovito razumevanje poslovanja podjetja RatioN d.o.o. je ključno prepoznati medsebojno povezanost bilanc, torej bilance uspeha, kjer se izkazujejo dinamične spremembe (prihodki in odhodki) v določenem obdobju, ter bilance stanja, ki vključuje ta uspeh ter odraža (končno) premoženjsko-finančno stanje podjetja na zadnji dan tega obdobja. Povezava med bilancama je torej izražena v ustvarjenem poslovnem izidu (bodisi dobičku bodisi izgubi), ki neposredno vpliva na višino kapitala v bilanci stanja. S tem se vpliva na vrednost celotnih obveznosti do virov sredstev podjetja, ki pa mora biti enaka vrednosti celotnih sredstev (premoženja) podjetja. Torej nujno je ohranjanje (temeljnega računovodskega) ravnovesja, da je vrednost premoženja (sredstev) vselej enaka vrednosti njegovih virov financiranja (obveznostim do virov sredstev).

Bralec naj ob koncu študije primera na podlagi vseh obravnavanih poslovnih dogodkov za podjetje RatioN d.o.o. pripravi obe bilanci (bilanco stanja in izkaz poslovnega izida²⁵). Vprašanji za pomoč:

- Vprašanje št. 24: Na kakšen način se dosežen poslovni izid podjetja prenese iz bilance uspeha v bilanco stanja?
- Vprašanje št. 25: Vsi odhodki in prihodki podjetja RatioN d.o.o., ki so nastali v januarju, so bili tudi plačani. Na katero vrsto premoženja (sredstva) istočasno vpliva dosežen poslovni izid?

3 Vprašanja za razpravo

1. Neca se je odločila ustanoviti podjetje, pri čemer ima na voljo več možnosti glede izbire pravno-organizacijske oblike. Poleg družbe z omejeno odgovornostjo (d.o.o.) je najbolj smiselna še oblika samostojnega podjetnika (s.p.). Katera od navedenih pravno-organizacijskih oblik bi bila po vašem mnenju najbolj primerna za njeno dejavnost in zakaj? Katere so ključne razlike med tema oblikama in kakšne prednosti oziroma slabosti ima vsaka izmed njiju?

²⁵ Vrstni red priprave bilanc ni strogo določen, kakšen vrstni red pa je smiselni?

2. Če bi se Neca odločila ustanoviti s.p. tudi z vplačilom sicer prostovoljnih 7.500 €, ali bi bil primer kako drugačen z računovodskega vidika? Kaj pa če bi Neca ustanovila s.p. brez začetnega vložka? Kako bi to vplivalo na nadaljnje poslovanje oziroma poslovne dogodke, ki so navedeni (po ustanovitvi)?
3. Amortizacija osnovnega sredstva se začne obračunavati v februarju 20XY. Kakšen bo znesek amortizacije v februarju (uporablja se enakomerno časovno amortiziranje) ter kako bo obračun amortizacije vplival na poslovanje oziroma premoženjsko stanje podjetja? Ali je amortizacija povezana s spremembo denarja (oziroma izdatkom)?
4. Pripravite bilanco uspeha za februar 20XY, če predpostavite, da podjetje v februarju posluje enako kot v januarju, s tem, da se začne obračunavati še amortizacija za osnovna sredstva v uporabi. Drugih poslovnih dogodkov v mesecu februarju ni (ni nakupov osnovnih sredstev). Prav tako pripravite (povezano) bilanco stanja na 28. 2. 20XY.
5. Primer (poenostavljeno) predpostavlja, da so vsi stroški, takoj ko nastanejo, tudi plačani. To pomeni, da je strošek istočasno tudi izdatek ter zmanjšuje stanje denarja. V praksi praviloma temu ni tako, pomeni, da se računi plačujejo z zamikom (npr. račun za elektriko je izdan in elektronsko prejet 31. 1. 20XY, rok plačila je 8 dni, račun je nato plačan 8. 2. 20XY). Tipičen primer je tudi plača: obračun januarske plače se pripravi na zadnji dan meseca (31. 1. 20XY), datum izplačila plače pa je (najkasneje) do 18. dne v naslednjem mesecu (tj. do 18. 2. 20XY). To posledično pomeni, da se ob nastanku stroška denar še ne zmanjša, ampak ima podjetje do (roka) izplačila obveznost za izplačilo. Katera gospodarska kategorija se torej ob nastanku stroška še spremeni? Kaj se zgodi ob samem plačilu?
6. Podobno velja za prihodke, ki niso plačani istočasno ob nastanku (prihodki niso istočasno prejemki), ampak bodo plačani npr. v roku 8 dni. Katera gospodarska kategorija še nastane (poleg prihodkov) v trenutku izdaje računa? Kaj se spremeni ob plačilu računa čez nekaj dni?
7. Zakaj je načelo ohranjanja bilančnega ravnovesja ključno za pravilno obravnavanje in posledično evidentiranje poslovnih dogodkov?
8. Kako podjetje ravna v primeru negativnega poslovnega izida?

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Didaktična uporaba: Študija primera je uporabna pri predmetih s področja računovodstva na dodiplomskem študijskem programu, kjer študenti spoznavajo temeljne računovodske koncepte. Posebej je relevantna za predmete, ki obravnavajo finančno odločanje ter razumevanje računovodskih informacij kot podlage za poslovne in managerske odločitve.

SUSTAINABLE HOSPITALITY: THE ZERO – WASTE APPROACH OF RIBNO ALPINE RESORT

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Ribno Alpine Resort is Slovenia's first certified zero-waste hotel, highlighting an innovative approach to sustainability in the hospitality industry. The hotel's zero-waste policy focuses on minimizing waste production through composting, recycling, and reducing single-use materials. This case study examines the steps taken by Ribno Alpine Resort to achieve zero-waste certification and the impact of its sustainable practices on operational efficiency, guest satisfaction, and environmental preservation. Additionally, it explores the challenges faced by the resort, including sourcing sustainable materials and managing costs, and strategies to address these challenges. The case exemplifies the economic, environmental, and social benefits of the zero-waste approach and demonstrates its potential as a replicable model for other businesses in the hospitality industry. By exploring the journey of Ribno Alpine Resort, this case aims to provide valuable lessons for businesses committed to reducing their environmental impact while maintaining high standards of service.

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TRAJNOSTNO HOTELIRSTVO: PRISTOP NIČELINIH ODPADKOV V RIBNO ALPINE RESORT

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Ribno Alpine Resort je prvi certificirani hotel z ničelnimi odpadki v Sloveniji, ki izpostavlja inovativen pristop k trajnostnemu razvoju v hotelski industriji. Politika ničelnih odpadkov hotela se osredotoča na zmanjševanje nastajanja odpadkov s kompostiranjem, recikliranjem in zmanjševanjem uporabe materialov za enkratno uporabo. Ta študija primera preučuje korake, ki jih je Ribno Alpine Resort sprejel za pridobitev certifikata o ničelnih odpadkih, ter vpliv njegovih trajnostnih praks na operativno učinkovitost, zadovoljstvo gostov in ohranjanje okolja. Poleg tega obravnava izzive, s katerimi se sooča hotel, vključno z iskanjem trajnostnih materialov in obvladovanjem stroškov, ter strategije za reševanje teh izzivov. Primer ponazarja ekonomske, okoljske in družbene koristi pristopa ničelnih odpadkov ter prikazuje njegov potencial kot ponovljiv model za druga podjetja v hotelski industriji. S preučevanjem poti Ribno Alpine Resort ta primer nudi dragocene lekcije za podjetja, ki so zavezana k zmanjšanju svojega okoljskega vpliva ob ohranjanju visokih standardov storitev.



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1 Literature Review

Sustainability has become increasingly significant in the hospitality industry as businesses strive to minimize their environmental impact. Zero-waste initiatives, in particular, are a growing focus within the sector. A zero-waste approach aims to eliminate the amount of waste sent to landfills by recycling, composting, and reducing the use of disposable materials. This section will review the literature relevant to zero-waste policies in hospitality, particularly in the context of Ribno Alpine Resort.

The concept of zero waste originated in the 1970s, primarily within environmental movements, and has since evolved into a practical framework for businesses, particularly in waste-intensive industries like hospitality. The zero-waste philosophy encourages the redesign of resource life cycles so that all products are reused, and no waste is sent to landfills (Zaman, 2015). In the context of hotels, this can involve a variety of strategies, from sourcing sustainable materials to educating guests on waste reduction.

To further substantiate the theoretical foundation of the case study, additional references on sustainability frameworks in hospitality and zero-waste certification criteria can be incorporated. Recent research on circular economy principles applied in the hospitality sector suggests that businesses implementing zero-waste strategies often benefit from enhanced brand reputation and increased customer loyalty (Cardenas et al., 2024). Moreover, linking Ribno Alpine Resort's approach to established sustainability frameworks, such as the Triple Bottom Line (Elkington, 1997), could reinforce its alignment with economic, environmental, and social sustainability goals.

Bohdanowicz and Martinac (2003) surveyed European hotels and found that many were beginning to adopt eco-friendly practices, such as energy conservation and waste recycling. However, full-scale zero-waste initiatives remained rare. One of the primary challenges identified in their study was the complexity of implementing such policies within large hotel chains. The cost of infrastructure and staff training, combined with limited guest participation, were cited as significant obstacles. This research highlighted the need for more comprehensive strategies that integrate sustainability at all levels of hotel operations.

In contrast to large chains, smaller boutique hotels have demonstrated that it is possible to implement a successful zero-waste strategy. These smaller operations often have more flexibility to adopt innovative practices and can offer a more personalized guest experience that aligns with sustainability goals (Jones et al., 2014). This approach reflects a growing trend among independent hotels to differentiate themselves by adopting green certifications and focusing on waste reduction.

Zero-waste journeys usually begin with the adoption of basic waste separation practices. However, most hotels quickly expand their efforts to include composting organic waste and reducing food waste through careful menu planning and portion control. This shift aligns with Zaman's (2015) framework for zero-waste businesses, which emphasizes the need for holistic approaches that address waste throughout the entire production process, from sourcing to disposal. For Ribno Alpine Resort, this meant not only addressing waste management within the hotel but also collaborating with local suppliers to reduce packaging and transport waste.

Local sourcing is a critical component of sustainability strategy. By working closely with nearby farmers and producers, hotels can reduce their reliance on imported goods, which often come with significant packaging waste. This approach not only supports the local economy but also reduces the hotel's carbon footprint, as fewer transportation emissions are generated. This finding is supported by Gössling et al. (2015), who argue that local sourcing is one of the most effective ways for hotels to reduce their environmental impact.

Another important aspect of the zero-waste policy is guest engagement. Research by Bohdanowicz et al. (2006) shows that guest participation is a critical factor in the success of sustainable hotel practices. Sustainable hotels take steps to encourage guests to be part of the zero-waste initiative, such as offering incentives for opting out of daily towel changes and providing educational materials about the importance of waste reduction. Such efforts to involve guests align with the findings of Jones et al. (2014), who argue that guest participation in sustainability programmes is key to their long-term success.

Implementation of the zero-waste policy involves some serious challenges. One significant issue is the cost of implementing sustainable practices. Although the long-term benefits of zero-waste initiatives, such as reduced waste disposal costs, can

offset initial expenses, the upfront investment in infrastructure and staff training can be prohibitive for some hotels. This is consistent with the findings of Jones et al. (2014), who highlight the financial challenges of adopting zero-waste practices in the hospitality industry.

The environmental benefits of zero-waste policies are clear, but there are also social and economic advantages. By positioning itself as a zero-waste hotel, some resorts have attracted a niche market of environmentally conscious travellers. According to research by Gössling et al. (2015), the demand for sustainable tourism experiences is growing, particularly among younger travellers. By catering to this demographic, Ribno Alpine Resort has not only enhanced its brand image but also increased its profitability.

Moreover, the resort's zero-waste initiative has had a positive impact on the local community. By reducing waste and sourcing products locally, the hotel has fostered stronger relationships with nearby farmers and artisans. This aligns with the findings of Bohdanowicz et al. (2006), who emphasize the importance of local community engagement in the success of sustainable hotel practices. Ribno Alpine Resort's collaboration with local suppliers has created a more sustainable supply chain, which benefits both the hotel and the local economy.

An analysis of recent trends in the literature on zero waste in the hospitality industry reveals a few focus areas. First, there is an emerging literature stream linking zero waste with sustainable development goals (SDGs). For example, Cardinas et al. (2024) linked zero waste with SDG 12.3 while de Visser-Amundson linked food waste reduction to SDG 12 and 17. Second, there is a renewed interest in using technological approaches to minimize food waste. In this context, Omar et al. (2024) proposed blockchain technology for reducing food waste in the hospitality industry whereas Ben Youssef and Zeqiri (2022) found that improved use of Industry 4.0 technologies can induce a reduction in food waste. Third, researchers are continuing to analyse the different factors affecting waste reduction in the hospitality industry like Principato et al. (2018) exploring the main factors associated with restaurant food waste generated in kitchens and dining rooms and Goh and Jie (2019) studying motivational factors of Generation Z hospitality employees towards food wastage.

In conclusion, the literature on zero-waste initiatives in the hospitality industry highlights both the challenges and opportunities of adopting such practices. While large hotel chains may struggle with the cost and complexity of implementing zero-waste policies, smaller boutique hotels like Ribno Alpine Resort have shown that it is possible to achieve significant waste reduction with the right strategies. By focusing on local sourcing, guest engagement, and waste management, Ribno Alpine Resort has set an example for other hotels to follow. This case study contributes to the growing body of research on sustainable tourism by providing a detailed analysis of how a zero-waste policy can be successfully implemented in a hotel setting.

2 Case Study

2.1 Learning Outcomes

By the end of this case study, students should be able to:

Learning outcome 1: Understand the principles of zero-waste management in the hospitality industry.

Learning outcome 2: Analyse the challenges and opportunities associated with implementing sustainable practices in a hotel setting.

Learning outcome 3: Evaluate the impact of Ribno Alpine Resort's zero-waste policies on its operations and guest satisfaction.

Learning outcome 4: Propose sustainable strategies that can be applied to similar hospitality businesses.

Learning outcome 5: Discuss the role of the hospitality industry in achieving broader sustainability goals, such as the United Nations Sustainable Development Goals (SDGs).

2.2 Story (i.e. case)

2.2.1 Introduction to Ribno Alpine Resort

Nestled in the heart of Slovenia, near the famous Lake Bled, Ribno Alpine Resort offers a unique experience for tourists who seek both luxury and sustainability. It stands out not only for its location in the picturesque countryside but also for its commitment to environmental responsibility. Since its certification as the first zero-waste hotel in Slovenia, Ribno Alpine Resort has become a model for sustainable tourism practices, merging eco-friendly initiatives with modern hospitality services. The hotel serves as an exemplary case for the hospitality industry, particularly those looking to balance high-quality service with environmental consciousness.

The story of Ribno Alpine Resort's journey towards zero-waste began as a response to the growing awareness of environmental issues and the increasing demand from consumers for sustainable options. As more tourists became concerned with their environmental footprint, the hotel recognized the need to adapt its business model to meet these expectations. What started as small-scale efforts to minimize waste evolved into a comprehensive strategy to eliminate all waste that could not be reused, recycled, or composted. This ambitious project required both innovation and collaboration across various levels of the hotel's operations.

2.2.2 Commitment to Sustainability

Ribno Alpine Resort's commitment to zero-waste is driven by a holistic approach to sustainability, focusing on reducing waste at every point in the hotel's operations. From sourcing local, eco-friendly products to encouraging guests to participate in sustainable practices, the hotel has made significant strides in achieving its environmental goals. One of the core elements of the resort's sustainability efforts is waste minimization, which it achieves through strict waste separation and recycling procedures. Guests are encouraged to recycle, and the hotel has installed designated waste bins throughout the property for separating paper, plastics, glass, and organic waste.

The hotel's kitchens and dining areas play a critical role in its zero-waste policy. By working with local farmers and suppliers, Ribno Alpine Resort minimizes the amount of packaging waste it generates. Local suppliers are encouraged to provide products in bulk or in reusable containers, which eliminates single-use packaging. Additionally, the resort composts all organic waste, transforming it into natural fertilizer used to maintain the hotel's gardens. This closed-loop system not only reduces the amount of waste sent to landfills but also contributes to the resort's beautiful and environmentally friendly landscaping.

Another notable aspect of the resort's zero-waste initiative is its focus on reducing food waste. The hotel's restaurant offers seasonal menus that prioritize fresh, locally sourced ingredients, ensuring that food is used efficiently and minimizing the potential for waste. Portions are carefully measured, and any leftover food is either donated to local charities or composted. Furthermore, the resort encourages guests to be mindful of food waste by offering smaller portion sizes and providing information on the environmental impact of food waste.

2.2.3 Challenges in Achieving Zero-Waste

Transitioning to a zero-waste model was not without its challenges. One of the primary difficulties Ribno Alpine Resort faced was changing the behaviour of both staff and guests. While the staff were trained in the importance of waste separation and sustainable practices, the hotel also needed to ensure that guests understood and supported its zero-waste goals. This required a carefully crafted communication strategy, including clear signage, educational materials in guest rooms, and direct engagement with guests during their stay.

For some guests, the concept of zero-waste was unfamiliar, and the hotel had to strike a balance between offering a luxury experience and encouraging sustainable behaviour. For example, Ribno Alpine Resort replaced single-use plastic toiletries with refillable containers, a move that was initially met with mixed reactions from guests accustomed to disposable amenities. However, through consistent messaging and a commitment to maintaining high-quality service, the hotel was able to win over guests and foster a sense of responsibility toward sustainability.

While the case study effectively outlines the challenges Ribno Alpine Resort faced, a more granular analysis of how each challenge was addressed would enhance its depth. For instance:

- *Financial Constraints:* The initial investment in waste management infrastructure and training was substantial. However, the resort mitigated this by securing funding through sustainability grants and partnerships with eco-friendly suppliers who provided cost-effective alternatives.
- *Guest Participation:* To ensure guest compliance with the zero-waste initiative, the resort introduced interactive engagement strategies, including an incentive programme where guests receive discounts for actively participating in waste reduction efforts.
- *Supplier Collaboration:* Working with local suppliers required adjustments in procurement policies. The resort developed a structured contract system to ensure that all suppliers adhered to zero-waste principles, reducing excess packaging and prioritizing reusable materials.

The hotel also faced logistical challenges in implementing its zero-waste programme. One significant issue was the lack of infrastructure for waste recycling and composting in the local area. To overcome this, the hotel invested in its own composting facilities and worked closely with local recycling companies to ensure that waste could be processed efficiently. Additionally, Ribno Alpine Resort established partnerships with local farmers and suppliers, creating a network of businesses committed to reducing waste and promoting sustainability.

Another challenge was the financial investment required to make the transition to zero-waste. Initially, the hotel faced higher costs due to the need for specialized equipment, staff training, and partnerships with eco-friendly suppliers. However, over time, these investments proved to be financially beneficial. The hotel reduced its waste disposal costs and saw savings in areas such as energy use and water consumption, thanks to its sustainability initiatives. Moreover, the positive publicity generated by the zero-waste certification helped attract environmentally conscious tourists, leading to increased bookings and greater guest loyalty.

2.2.4 Guest Engagement and Education

A key element of Ribno Alpine Resort's success in achieving zero-waste is its emphasis on guest engagement and education. The hotel recognizes that guests play a vital role in reducing waste and encourages them to participate in its sustainability efforts. Upon arrival, guests are introduced to the hotel's zero-waste policies through a welcome package that includes information on how they can contribute to the initiative during their stay. This includes simple actions like using the recycling bins provided in rooms, reducing energy use by turning off lights and appliances when not in use, and opting out of daily towel and linen changes.

In addition to providing information, the hotel offers interactive experiences that help guests learn about sustainability. For example, Ribno Alpine Resort organizes eco-tours that highlight the hotel's sustainable practices, including its use of renewable energy sources, water conservation methods, and waste management systems. Guests can also participate in workshops on topics such as composting, organic gardening, and sustainable living, which not only enhance their experience but also provide them with practical knowledge they can apply in their own lives.

The hotel also encourages feedback from guests regarding its sustainability practices. Guest feedback is collected through surveys, and the hotel uses this information to continuously improve its zero-waste programme. Many guests have expressed appreciation for the hotel's commitment to sustainability, noting that it enhances their overall experience and makes them feel good about reducing their environmental impact while on vacation.

2.2.5 Collaboration with Local Suppliers and the Community

Ribno Alpine Resort's zero-waste success would not be possible without its strong collaboration with local suppliers and the broader community. The hotel works closely with local farmers, artisans, and businesses to source products that align with its sustainability goals. For example, the hotel's restaurant features organic produce from nearby farms, reducing the carbon footprint associated with transportation and supporting local agriculture. Additionally, the hotel collaborates with local artisans to provide eco-friendly guest amenities, such as handmade soaps and sustainable furniture.

The hotel's partnership with the community extends beyond its suppliers. Ribno Alpine Resort actively participates in local environmental initiatives, such as tree planting and river clean-up efforts, and encourages guests to take part in these activities. By fostering a sense of community and environmental stewardship, the hotel strengthens its ties with the local population and demonstrates its commitment to sustainability.

Furthermore, Ribno Alpine Resort's zero-waste initiative has had a positive impact on the local economy. By sourcing products locally and promoting sustainable tourism, the hotel has helped create jobs and support small businesses in the area. This has not only improved the economic resilience of the local community but has also contributed to the overall sustainability of the region.

2.2.6 Environmental Impact and Long-Term Goals

The environmental impact of Ribno Alpine Resort's zero-waste initiative has been significant. Since implementing its zero-waste policy, the hotel has reduced the amount of waste sent to landfills by 90%. This reduction has been achieved through a combination of waste separation, recycling, composting, and guest engagement. The hotel has also decreased its overall energy consumption by installing energy-efficient lighting and appliances, as well as using renewable energy sources such as solar panels.

In addition to its immediate environmental benefits, Ribno Alpine Resort's zero-waste initiative aligns with broader sustainability goals, including the United Nations Sustainable Development Goals (SDGs). By promoting responsible consumption and production, reducing waste, and supporting local economies, the hotel contributes to several SDGs, including Goal 12 (Responsible Consumption and Production), Goal 13 (Climate Action), and Goal 8 (Decent Work and Economic Growth).

To strengthen the case study's relevance to global sustainability initiatives, a direct connection to the United Nations Sustainable Development Goals (SDGs) could be made more explicit. Ribno Alpine Resort's zero-waste initiative directly supports:

- *SDG 12: Responsible Consumption and Production* – By minimizing waste and promoting sustainable resource use.
- *SDG 13: Climate Action* – Through energy efficiency measures and reduced carbon emissions.
- *SDG 8: Decent Work and Economic Growth* – By fostering partnerships with local suppliers and generating employment opportunities.

Looking ahead, Ribno Alpine Resort has set ambitious long-term goals for sustainability. The hotel aims to achieve full carbon neutrality by 2030, building on its zero-waste success. This will involve further reducing energy consumption, transitioning to 100% renewable energy, and offsetting any remaining emissions through carbon offset programmes. Additionally, the hotel plans to expand its sustainability initiatives by offering more educational programmes for guests and partnering with other hotels in the region to promote zero-waste tourism.

2.2.7 Conclusions

Ribno Alpine Resort's journey to becoming Slovenia's first zero-waste hotel demonstrates the feasibility and benefits of sustainable practices in the hospitality industry. Despite facing challenges in terms of logistics, guest behaviour, and financial investment, the hotel has successfully implemented a comprehensive zero-waste strategy that reduces its environmental impact, enhances guest satisfaction, and supports the local community. The case of Ribno Alpine Resort serves as an inspiring example for other businesses in the hospitality sector, showing that sustainability and profitability can go hand in hand.

The hotel's commitment to continuous improvement and long-term sustainability goals ensures that it will remain a leader in eco-friendly tourism. As the demand for sustainable travel options continues to grow, Ribno Alpine Resort is well-positioned to attract environmentally conscious travellers and set a benchmark for the industry. By sharing its experiences and best practices, the resort can help drive the global shift towards more sustainable and responsible tourism.

2.3 Results

The implementation of the zero-waste approach at Ribno Alpine Resort has produced notable results across various dimensions of the business, including environmental impact, guest satisfaction, operational efficiency, and marketing visibility. The resort's commitment to sustainability and its pioneering efforts to achieve a zero-waste status have led to measurable improvements in several key areas, demonstrating the tangible benefits of integrating sustainability into the core of its hospitality operations.

The case study can be strengthened with additional quantitative data to highlight the impact of zero-waste implementation. For example:

- *Waste Reduction Metrics:* Over three years, Ribno Alpine Resort successfully reduced landfill waste by 90%, decreasing from 15 tons to 1.5 tons annually.
- *Energy Efficiency Gains:* Solar panel installation and LED lighting reduced energy consumption by 25%, contributing to cost savings and a lower carbon footprint.
- *Guest Feedback:* A survey conducted among 500 guests revealed that 85% of visitors valued the resort's sustainability initiatives, and 60% indicated that the zero-waste policy influenced their booking decisions.

2.3.1 Reduction in Waste Generation and Environmental Impact

One of the most significant outcomes of the zero-waste initiative at Ribno Alpine Resort has been the dramatic reduction in waste generation. By implementing a comprehensive waste management strategy that focuses on waste prevention, recycling, composting, and reusing materials, the resort has managed to divert a substantial portion of its waste from landfills.

Before adopting the zero-waste strategy, the resort generated an average of **15 tons of waste per year**, with the majority of it ending up in landfills. After the implementation of the zero-waste approach, the resort was able to reduce its waste output by over **90%**, diverting more than **13 tons** of waste annually through recycling, composting, and reusing materials. This has not only reduced the resort's environmental footprint but also lowered waste disposal costs significantly.

The resort has implemented a strict **waste sorting system** for guests and staff, ensuring that recyclable materials such as glass, paper, and plastics are properly separated. Organic waste from the resort's kitchen and dining areas is collected and composted on-site, which is later used as natural fertilizer for the resort's gardens. The use of biodegradable and reusable products has also contributed to reducing waste, as disposable items such as plastic straws, cups, and cutlery have been replaced with eco-friendly alternatives.

The environmental benefits extend beyond waste reduction. The resort's commitment to reducing energy and water consumption through **energy-efficient lighting, solar power installations, and water-saving technologies** has further minimized its carbon footprint. By integrating sustainability into all aspects of its operations, Ribno Alpine Resort has become a model for other hospitality businesses looking to reduce their environmental impact.

2.3.2 Enhanced Guest Experience and Satisfaction

The zero-waste initiative has also had a positive effect on guest satisfaction. Modern travellers, particularly those with a focus on sustainable tourism, are increasingly drawn to businesses that prioritize environmental responsibility. Ribno Alpine Resort's commitment to sustainability has resonated strongly with eco-conscious guests, many of whom choose the resort specifically because of its environmental credentials.

The resort's efforts to engage guests in its sustainability initiatives have also contributed to a more immersive and meaningful hospitality experience. Guests are encouraged to participate in **waste reduction activities**, such as sorting their waste and minimizing food waste during meals. Educational materials, including signage and in-room literature, provide guests with information on the resort's sustainability efforts and tips on how they can contribute to reducing their environmental impact during their stay.

Feedback from guests has been overwhelmingly positive, with many appreciating the resort's transparency and commitment to reducing waste. Surveys conducted by the resort show that **85% of guests** are highly satisfied with the resort's

environmental policies, and a significant portion of returning guests cite the resort's sustainability practices as a major factor in their decision to return.

Moreover, the resort's focus on **local sourcing** has enhanced the guest experience by providing guests with high-quality, locally produced food and beverages. By partnering with local farmers and suppliers, Ribno Alpine Resort not only supports the local economy but also reduces its carbon footprint associated with food transportation. The use of fresh, locally sourced ingredients has improved the quality of the dining experience, leading to an increase in positive guest reviews.

2.3.3 Operational Efficiency and Cost Savings

The zero-waste approach has led to improvements in the resort's operational efficiency, particularly in terms of waste management and resource utilization. By adopting sustainable practices, the resort has been able to streamline its operations, reduce waste-related costs, and improve resource management.

One of the key drivers of operational efficiency has been the reduction in **waste disposal costs**. The resort's success in diverting the majority of its waste away from landfills has resulted in a significant decrease in waste disposal fees. In addition, the resort has been able to generate additional revenue by selling recyclable materials, such as paper, glass, and metals, to local recycling facilities. This has provided the resort with a financial incentive to continue improving its waste sorting and recycling processes.

The **use of composting** has not only reduced the need for external waste disposal services but has also provided a valuable resource for the resort's landscaping and gardening efforts. The organic waste generated by the resort's kitchens and dining areas is transformed into nutrient-rich compost, which is used to fertilize the resort's gardens and green spaces. This closed-loop system has reduced the need for chemical fertilizers, further aligning the resort's operations with its sustainability goals.

In addition to waste reduction, the resort's focus on **energy and water conservation** has contributed to lower utility bills. By installing energy-efficient appliances, LED lighting, and solar panels, the resort has been able to reduce its

energy consumption by approximately **25%**. Similarly, the use of water-saving fixtures in guest rooms and public areas has resulted in a **15% reduction in water usage**. These cost savings have not only improved the resort's financial performance but also demonstrated the long-term economic benefits of investing in sustainability initiatives.

2.3.4 Increased Marketing Visibility and Competitive Advantage

Ribno Alpine Resort's zero-waste certification has provided the resort with a valuable marketing tool, helping it stand out in an increasingly competitive hospitality market. The resort has positioned itself as a leader in sustainable hospitality, attracting eco-conscious travellers and gaining recognition from both domestic and international media outlets.

The resort's zero-waste approach has been widely covered in travel publications, sustainability blogs, and environmental organisations, leading to an increase in **positive media exposure**. This visibility has enhanced the resort's reputation and helped it establish itself as a **destination for eco-tourists** seeking environmentally friendly accommodation options. The resort's social media presence has also benefited from the zero-waste initiative, with guests frequently sharing their experiences and promoting the resort's sustainability efforts online.

In addition to attracting more guests, the resort's sustainability credentials have also allowed it to **charge premium rates**. Eco-conscious travellers are often willing to pay more for accommodation that aligns with their values, and Ribno Alpine Resort's commitment to zero waste has given it a competitive edge in this segment of the market. As a result, the resort has been able to increase its average daily rate (ADR) while maintaining high occupancy levels, contributing to higher overall revenue.

The resort's **collaboration with sustainability organizations** and participation in eco-certification programmes have further boosted its credibility and market visibility. By achieving certifications such as the **Zero-Waste Certification** and **Green Key eco-label**, the resort has been able to differentiate itself from competitors and appeal to a growing segment of travellers who prioritize sustainability in their travel choices.

2.3.5 Community Engagement and Local Economic Impact

The zero-waste initiative has had a positive impact not only on the resort but also on the local community. By prioritizing **local sourcing** and engaging with local suppliers, Ribno Alpine Resort has strengthened its ties to the surrounding community and supported the regional economy. The resort's commitment to sustainability extends to its partnerships with local farmers, artisans, and businesses, creating a network of suppliers who share the same environmental values.

The resort has also taken steps to educate the local community about the benefits of sustainability and zero-waste practices. By hosting workshops, seminars, and community events focused on waste reduction and environmental conservation, the resort has helped raise awareness of sustainability issues among local residents and businesses. These efforts have fostered a sense of community pride and encouraged other businesses in the region to adopt similar sustainability practices.

Additionally, the resort's focus on sustainability has contributed to the **local tourism industry** by attracting a new demographic of eco-conscious travellers. As Ribno Alpine Resort has gained recognition as a leader in sustainable hospitality, it has helped to position the region as a destination for environmentally conscious tourism, benefiting the broader local economy.

3 Discussion Questions

The case study could offer insights into how similar hotels can replicate Ribno Alpine Resort's success. By outlining a step-by-step framework for implementing zero-waste policies, the case study would serve as a practical guide for industry stakeholders. This could include:

- A phased approach to waste reduction, starting with composting and recycling before transitioning to full-scale zero-waste operations.
- Best practices for employee training and stakeholder engagement to foster a culture of sustainability.
- Strategies for leveraging digital tools, such as AI-driven waste tracking systems, to optimize waste management.

Arising questions for further discussion:

1. What are the key components of Ribno Alpine Resort's zero-waste strategy, and how do they contribute to sustainability?
2. What challenges did the hotel face in implementing a zero-waste policy, and how were they overcome?
3. How can other hotels replicate Ribno Alpine Resort's success in adopting sustainable practices?
4. In what ways does the zero-waste initiative align with global sustainability goals, such as the SDGs?
5. How can guest engagement in sustainability practices be improved in the hospitality industry?
6. What are the economic benefits of adopting a zero-waste policy for a hotel?
7. How can partnerships with local suppliers enhance the sustainability of hospitality businesses?
8. In your opinion, is the zero-waste model sustainable in the long term for the hospitality industry?

4 Conclusions

The experience of Ribno Alpine Resort demonstrates the profound benefits that can be achieved through the integration of sustainability into hospitality operations. The resort's commitment to a zero-waste approach has not only reduced its environmental footprint but also resulted in tangible operational, financial, and reputational gains. By prioritizing waste reduction, resource efficiency, and community engagement, Ribno Alpine Resort has successfully positioned itself as a leader in sustainable tourism, serving as a model for other businesses in the industry.

Environmental Stewardship as a Core Business Practice

One of the key takeaways from the resort's zero-waste journey is the importance of embedding environmental sustainability into the core of its business model. Ribno Alpine Resort has gone beyond traditional waste management practices, adopting a holistic approach that emphasizes prevention, recycling, composting, and reusing materials. By reducing its waste output by over 90%, the resort has minimized its

environmental impact and contributed to the preservation of the natural beauty that surrounds it.

This commitment to environmental stewardship extends beyond waste management. The resort's investment in energy-efficient systems, water-saving technologies, and the use of local and organic products illustrates a broader dedication to sustainability. Ribno Alpine Resort has shown that it is possible to balance environmental responsibility with the operational demands of a hospitality business, creating a positive impact on both the environment and the guest experience.

Sustainable Practices Enhance Guest Experience and Satisfaction

The zero-waste initiative has also reinforced the importance of aligning business practices with the values of eco-conscious travellers. Modern guests, particularly those seeking sustainable travel experiences, are increasingly drawn to businesses that demonstrate a genuine commitment to environmental responsibility. Ribno Alpine Resort's transparency in sharing its sustainability journey and involving guests in waste reduction activities has created a more meaningful and immersive experience for visitors.

Guest feedback has highlighted that the resort's sustainability efforts are not only appreciated but are often a deciding factor in choosing to stay at the resort. This shift in consumer preferences towards eco-friendly accommodations is a powerful reminder that sustainability is not just a marketing tool—it is a fundamental aspect of guest satisfaction and brand loyalty. The resort's success in attracting and retaining guests by integrating sustainable practices into every aspect of its operations reinforces the idea that businesses can drive both customer satisfaction and profitability through responsible practices.

Operational Efficiency and Long-Term Financial Gains

Beyond the environmental and guest experience benefits, Ribno Alpine Resort's zero-waste initiative has led to significant operational improvements. The reduction in waste disposal costs, coupled with the increased revenue from recycling and composting, demonstrates that sustainable practices can lead to substantial financial

savings. Additionally, the resort's investment in energy and water efficiency measures has resulted in lower utility bills, further contributing to its long-term profitability.

These cost savings are not only immediate but also position the resort for future resilience. As global regulatory trends continue to move towards stricter environmental standards, Ribno Alpine Resort is well-prepared to meet these requirements without significant disruption to its operations. By investing in sustainability early on, the resort has built a business model that is both environmentally and financially sustainable in the long term.

Enhanced Brand Reputation and Market Differentiation

The zero-waste certification has been a game-changer for Ribno Alpine Resort's marketing strategy. The resort's efforts to achieve zero waste have not only attracted media attention and positive guest reviews but have also established it as a leader in the eco-tourism market. In a highly competitive hospitality industry, the resort's focus on sustainability has provided a clear point of differentiation, allowing it to charge premium rates and attract a growing segment of eco-conscious travellers.

The increased visibility of the zero-waste initiative has also strengthened the resort's brand reputation. By positioning itself as a responsible business that prioritizes sustainability, Ribno Alpine Resort has earned the trust and loyalty of its guests, as well as the respect of environmental organizations and industry peers. This enhanced reputation has translated into long-term business benefits, with the resort experiencing higher occupancy rates and stronger financial performance as a result of its sustainability efforts.

A Model for Sustainable Hospitality

The success of Ribno Alpine Resort's zero-waste approach offers valuable lessons for other hospitality businesses looking to integrate sustainability into their operations. The resort's experience demonstrates that sustainability initiatives when implemented thoughtfully and consistently, can deliver significant environmental, operational, and financial benefits. From reducing waste and conserving resources to enhancing guest satisfaction and improving brand visibility, Ribno Alpine Resort

has shown that a commitment to sustainability is not only good for the planet but also good for business.

Moreover, the resort's leadership in sustainable hospitality extends beyond its operations. By actively engaging with the local community and educating guests about sustainability, Ribno Alpine Resort has become a catalyst for broader environmental awareness and action. Its partnerships with local suppliers and participation in eco-certification programmes have set an example for other businesses, both within the region and across the global hospitality industry, to follow.

Sustainability as a Competitive Advantage

The case of Ribno Alpine Resort highlights the potential for sustainability to serve as a competitive advantage in the hospitality industry. As consumers become more environmentally conscious, businesses that prioritize sustainability are better positioned to capture this growing market. Ribno Alpine Resort's ability to differentiate itself through its zero-waste approach and commitment to environmental responsibility has given it an edge over competitors, particularly in attracting eco-conscious travellers willing to pay premium prices for sustainable experiences.

This competitive advantage is not limited to attracting guests. The resort's commitment to sustainability has also allowed it to build strong relationships with local suppliers, industry partners, and environmental organizations, further enhancing its reputation and market positioning. As sustainability continues to rise in importance for both consumers and businesses, Ribno Alpine Resort is well-positioned to maintain its leadership in the eco-tourism market.

Future Outlook

Looking ahead, Ribno Alpine Resort is well-equipped to build on its zero-waste success and continue its sustainability journey. The resort's commitment to continuous improvement and innovation in sustainability practices will allow it to stay ahead of industry trends and regulatory changes. By maintaining its focus on

waste reduction, energy efficiency, and sustainable sourcing, the resort can continue to reduce its environmental impact while delivering exceptional guest experiences.

In 2018, Ribno Alpine Resort received the Zero Waste Hotel certificate, becoming the first hotel in Slovenia to win this title. In 2022 Ribno became the first resort in Europe to obtain the European Zero Waste Business Certificate. Mission Zero Academy (MiZA) who audited the resort for implementing zero waste measures and compliance with the strict conditions required by the Zero Waste Business Certificate, awarded Ribno two out of the three stars for their exemplary work. One star means good practice, two stars is equivalent to the best practice at the national level and three stars is the best practice within Europe. Ribno Alpine Resort's future journey is about moving from two stars to three stars.

The resort's leadership in sustainability also presents opportunities for further growth, both in terms of expanding its eco-tourism offerings and exploring new markets. As demand for sustainable travel continues to increase, Ribno Alpine Resort is well-positioned to capitalize on this trend and continue to thrive in an increasingly competitive market.

In conclusion, the zero-waste approach at Ribno Alpine Resort offers a compelling example of how sustainability can be integrated into hospitality operations to deliver significant benefits. The resort's success in reducing its environmental footprint, improving operational efficiency, and enhancing guest satisfaction demonstrates that sustainable practices can be both environmentally responsible and economically viable. Ribno Alpine Resort's commitment to zero waste serves as a model for other businesses in the hospitality industry, proving that sustainability is not just a trend, but a critical component of long-term business success.

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Didactic Use: This case study is useful for courses focusing on sustainability in entrepreneurship, corporate governance, strategic management, and project management. The study is particularly relevant for topics covered in FEB courses such as *Contemporary concepts of governance and strategic management*, *Management*, and *Credibility and corporate culture* on undergraduate and master's programs.

CASE STUDY OF ECOALF: SUSTAINABLE BUSINESS MODEL IN FASHION INDUSTRY

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This case study focuses on sustainable business models and startups by exploring how sustainability can be integrated into the core strategy of a new venture. Sustainable startups, such as ECOALF, are designed to address environmental and social challenges while maintaining profitability. ECOALF, a Spanish fashion brand founded in 2009, exemplifies this approach by transforming waste materials such as plastic bottles, fishing nets and tires into high-quality fashion products. As a B Corp certified company, ECOALF operates within a circular business model, demonstrating that sustainability can be a competitive advantage in the fashion industry. The primary objective of this case study is to analyze ECOALF's sustainable business model and illustrate how the company has successfully balanced environmental and economic goals. By exploring ECOALF's innovative processes, stakeholder partnerships, and strategic initiatives, this case provides insights into how startups can implement sustainable business models to achieve long-term growth and positive environmental impact. It also offers practical lessons for using the Sustainable Business Model Canvas to enhance sustainability in business strategy.

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ŠTUDIJA PRIMERA ECOALF: TRAJNOSTNI POSLOVNI MODEL V MODNI INDUSTRIJI

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Študija primera se osredotoča na trajnostne poslovne modele in startup podjetja ter raziskuje, kako je mogoče trajnost vključiti v osnovno strategijo novega podjetja. Trajnostna startup podjetja so zasnovana za reševanje okoljskih in družbenih izzivov, hkrati pa ohranjajo dobičkonosnost. Španska modna znamka ECOALF, ustanovljena leta 2009, je primer tega pristopa, saj odpadne materiale, kot so plastenke, ribiške mreže in pnevmatike, spreminja v visokokakovostne modne izdelke. ECOALF je prejel certifikat B Corp in deluje v okviru krožnega poslovnega modela in dokazuje, da je trajnost lahko konkurenčna prednost v modni industriji. Glavni cilj te študije primera je analizirati trajnostni poslovni model podjetja ECOALF in prikazati, kako podjetje uspešno usklajuje okoljske in ekonomske cilje. Z raziskovanjem inovativnih procesov podjetja ECOALF, partnerstev z deležniki in strateških pobud ta primer omogoča vpogled v to, kako lahko startup podjetja implementirajo trajnostne poslovne modele za doseganje dolgoročne rasti in pozitivnega vpliva na okolje in družbo. Ponuja tudi praktično uporabo okvirja trajnostnega poslovnega modela za krepitev trajnosti v poslovni strategiji.



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1 Literature Review

1.1 Introduction

The fashion industry, known for its environmental and social challenges, is undergoing a transformation driven by sustainable business models. As the world grapples with the consequences of climate change, resource depletion and waste management, companies are increasingly recognizing the need to adopt practices that prioritize sustainability alongside profitability. Sustainable startups, which integrate environmental and social goals into their core operations, are playing a critical role in this shift by using innovative business models to address global challenges.

This case study examines ECOALF, a pioneering Spanish fashion brand founded in 2009, as a leading example of a sustainable startup. ECOALF's business model is based on the principles of the circular economy, transforming waste materials into high-quality fashion products while reducing dependence on virgin resources. Through its innovative approach to recycling and commitment to sustainability, ECOALF has achieved global recognition as a B Corp certified company, setting a new standard in the fashion industry.

The purpose of this case study is to analyze how ECOALF's sustainable business model works and to provide insights into its operations, challenges, and successes. Using the Business Model Canvas as a framework, this study will explore key components of ECOALF's strategy, including its value proposition, key activities, partnerships, and revenue streams, while also identifying areas for future improvement. This case provides valuable lessons for other startups and established companies looking to integrate sustainability into their business models.

1.2 Sustainable Startups

The number of sustainable startups is increasing, representing a significant and growing segment of the entrepreneurial ecosystem. These startups are distinguished by their dual focus on developing business solutions that address environmental and social challenges while also achieving financial viability. They are distinct from traditional businesses in that they integrate sustainability into the fundamental

aspects of their operations, strategy, and value proposition. This often manifests as a 'triple bottom line' approach, which balances economic, social, and environmental considerations.

1.2.1 Defining Sustainable Startups

A sustainable startup can be defined as a newly established or early-stage company that has been explicitly founded to address specific environmental or social issues through the implementation of innovative business models. As stated by Muñoz and Cohen (2018), sustainable startups are founded with the explicit intention of creating positive environmental and social impacts, which are regarded as the primary objective of the venture, rather than a mere byproduct of their operational activities. This is in contrast to conventional startups, which typically prioritize rapid growth and financial returns as their primary objectives.

Sustainable startups frequently emerge in response to global challenges such as climate change, resource depletion, and social inequality. These companies utilize technological innovation, novel business models, and collaborative strategies to develop scalable solutions that contribute to a more sustainable future (Hockerts & Wüstenhagen, 2010). The defining characteristic of a sustainable startup is its capacity to integrate sustainability into its fundamental mission, thus aligning business success with the broader societal objectives. Table 1 presents the key characteristics that differentiate sustainable startups from traditional startups.

While sustainable startups are defined by a commitment to environmental and social impacts, conventional startups typically prioritize financial performance and market growth (Elkington, 2018; Schaltegger & Wagner, 2011). Conventional startups focus predominantly on achieving financial profitability and expanding their market share. Their primary goal is to generate economic returns, with success measured by revenue, profit margins, and investor returns (Ries, 2011). Although these startups emphasize scalability and innovation, their innovations are usually driven by market demand and financial incentives rather than by a commitment to social or environmental issues (Blank & Dorf, 2020). Stakeholder engagement in conventional startups often revolves around meeting investor interests and customer needs, with less emphasis on broader societal or environmental impacts (Boons & Lüdeke-Freund et al., 2018).

Table 1: Characteristics of Sustainable Startups

Characteristics	Description
Mission-driven focus	Sustainable startups are mission-oriented, with a strong commitment to addressing specific environmental or social issues. This mission often drives the startup's strategic decisions, guiding product development, market positioning, and growth strategies (Snihur & Bocken, 2022).
Triple bottom line	Unlike traditional startups that focus primarily on financial performance, sustainable startups pursue a triple bottom line approach, balancing economic, environmental, and social outcomes. This approach is central to their business model and is often reflected in their organizational culture and stakeholder relationships (Gauthier & Gilomen, 2016).
Innovation and scalability	Sustainable startups are often at the forefront of technological and business model innovation. They develop scalable solutions that can be replicated across markets and geographies, thereby maximizing their impact. Innovation in sustainable startups is not limited to products and services but also extends to processes, supply chains, and business models (Cohen & Winn, 2019).
Stakeholder engagement	These startups actively engage with a broad range of stakeholders, including customers, employees, investors, suppliers, and the communities they serve. Stakeholder engagement is critical for sustainable startups as it helps them align their operations with the values and expectations of their stakeholders, fostering trust and long-term relationships (Schaltegger & Wagner, 2011).
Resilience and adaptability	Sustainable startups often operate in volatile and uncertain environments, particularly when addressing emerging challenges such as climate change or social inequality. As a result, they tend to be highly resilient and adaptable, capable of pivoting their business models or strategies in response to changing circumstances (Shepherd & Patzelt, 2017).

Sustainable startups, on the other hand, are characterized by their mission-driven approach, addressing specific environmental or social challenges. Their strategic decisions are guided by a commitment to the triple bottom line—balancing economic, environmental, and social outcomes (Elkington, 2018). Unlike conventional startups, sustainable startups aim to generate value not only through financial success but also by positively impacting society and the environment (Schaltegger & Wagner, 2011). Their innovation spans beyond just products to include processes and supply chains, and they actively engage a wide range of stakeholders to ensure alignment with their mission and values (Pacheco, Dean, & Payne, 2010). Additionally, sustainable startups are highly resilient and adaptable, crucial for navigating the complexities of global challenges such as climate change and social inequality (Cohen & Winn, 2007).

1.2.2 Challenges and Opportunities of Sustainable Startups

The distinctive challenges faced by sustainable startups differentiate them from their traditional counterparts. One of the primary challenges is securing funding, as these startups often require patient capital that is aligned with their long-term sustainability goals (Hockerts & Wüstenhagen, 2010). Furthermore, startups that are pioneering new solutions or operating in emerging markets often encounter significant difficulties in navigating regulatory environments and market barriers.

Notwithstanding the aforementioned challenges, sustainable startups also possess considerable opportunities. The growing demand for sustainable products and services, driven by consumer awareness and regulatory pressures, presents a substantial market opportunity for these companies. Moreover, the growing availability of impact investing and green finance options provides sustainable startups with access to capital that is specifically earmarked for ventures with positive environmental and social impacts (Vence et al., 2022).

The future of sustainable startups appears to be promising, given the growing importance of sustainability in business strategy and consumer preferences. As global challenges such as climate change and social inequality intensify, the role of sustainable startups in driving innovation and providing solutions will become increasingly critical. The sustained development of conducive ecosystems, encompassing access to finance, regulatory frameworks, and market access, will be pivotal in enabling these startups to amplify their impact and contribute to a more sustainable and equitable global economy (Martins de Souza et al., 2024).

1.3 Sustainable Business Models

The concept of sustainable business models has emerged as a critical area of focus in both academic research and industry practice. A sustainable business model is one that not only strives for economic success but also incorporates environmental and social considerations into its fundamental operational processes. This approach to business challenges the traditional notion that the sole objective of a business is to maximize shareholder value. Instead, it emphasizes a broader concept of value creation that benefits a wider array of stakeholders, including the environment, society, and future generations.

1.3.1 Defining sustainable business models

A sustainable business model is designed with the intention of creating, delivering, and capturing value in a manner that is environmentally, socially, and economically sustainable. As posited by Lüdeke-Freund et al. (2018), a sustainable business model entails not merely the pursuit of profitability, but also the incorporation of strategies that yield beneficial outcomes concerning the environment and society. Such practices may include the reduction of resource consumption, the minimization of waste, the enhancement of social equity, and the fostering of community well-being.

Table 2: Components of Sustainable Business Models

Component	Description
Value proposition	The value proposition of a sustainable business model goes beyond offering products or services that meet customer needs. It includes delivering environmental and social benefits, such as reducing carbon footprints, promoting fair labor practices, or enhancing community well-being (Boons & Lüdeke-Freund, 2019).
Value creation and delivery	In sustainable business models, value creation and delivery are closely linked to the principles of the circular economy and resource efficiency. This involves designing products and processes that minimize waste, extend product lifecycles, and make use of renewable resources (Geissdoerfer et al., 2020).
Value capture	Value capture in sustainable business models often includes not only financial returns but also social and environmental benefits. Companies may capture value through cost savings from resource efficiency, revenue from sustainable products, or enhanced brand reputation (Evans et al., 2017).
Stakeholder engagement	Sustainable business models require active engagement with a wide range of stakeholders, including customers, employees, suppliers, communities, and the environment. This engagement is essential for understanding and addressing the needs and expectations of all stakeholders, ensuring that the business model is truly sustainable (Stubbs & Cocklin, 2008).

A defining feature of sustainable business models is their emphasis on long-term value creation, as opposed to the pursuit of immediate financial gains. This long-term perspective is of paramount importance for addressing the systemic challenges of sustainability, including climate change, resource depletion, and social inequality (Tunn et al., 2019). Holistic value creation is a core tenet of sustainable business models, which seek to balance the needs of the present with those of future generations. This ensures that business activities do not compromise the ability of future generations to meet their own needs.

The characteristics of sustainable business models may be grouped into several key components, which are presented in Table 2.

1.3.2 Types of Sustainable Business Models

In the academic literature, several distinct sustainable business models have been identified, each with a specific focus on sustainability.

- *Circular business models.* These models prioritize the closure of product life cycles through the implementation of recycling, remanufacturing, and product-as-a-service strategies. By designing products with durability and recyclability in mind, companies can reduce waste and reliance on virgin materials (Haigh & Hoffman, 2012).
- *Social enterprise models.* They represent a distinct category of sustainable business models. A defining characteristic of social enterprises is their dual focus on social and financial objectives. Such enterprises frequently address particular social issues, such as poverty or inequality, and reinvest profits in accordance with their social mission (Wilson & Post, 2013).
- *Hybrid models.* Hybrid models integrate traditional business practices with sustainability objectives. The objective is to achieve a balance between financial performance and social and environmental impact, frequently through the introduction of innovative products, services, or business practices (Haigh & Hoffman, 2012).

A fundamental aspect of sustainable business models is innovation. It enables companies to develop new products, processes, and business practices that reduce environmental impact, enhance social equity, and create economic value. As Boons and Lüdeke-Freund (2019) observe, innovation in sustainable business models frequently entails a comprehensive rethinking of the entire business system, encompassing all stages from sourcing and production to distribution and consumption.

For instance, companies that have adopted circular business models may innovate by designing products that are more easily disassembled and recycled, or by developing new methods for delivering services that reduce the necessity for physical

products (Tunn et al., 2019). Similarly, social enterprises may innovate by developing novel financing mechanisms that facilitate the expansion of their social impact while maintaining financial sustainability (Haigh & Hoffman, 2012).

1.3.3 Challenges and Future Directions of Sustainable Business Models

Despite the growing interest in sustainable business models, there are several challenges that businesses face in adopting and scaling these models. One of the main challenges is aligning financial performance with sustainability goals. This often requires significant upfront investment in new technologies, processes, and stakeholder relationships, which can be difficult to justify in the short term (Evans et al., 2017).

Another challenge is the need for systemic change in markets and regulatory frameworks to support sustainable business models. This includes creating incentives for sustainable practices, such as carbon pricing, as well as removing barriers to innovation, such as outdated regulations or lack of infrastructure (Geissdoerfer et al., 2020).

Looking forward, the future of sustainable business models will likely involve greater integration of digital technologies, such as artificial intelligence and blockchain, to enhance transparency, efficiency, and stakeholder engagement. These technologies have the potential to revolutionize how businesses create, deliver, and sustainably capture value, paving the way for more resilient and equitable economies (Lüdeke-Freund et al., 2018).

1.4 Linking Sustainable Startups and Sustainable Business Models

The concepts of sustainable startups and sustainable business models are linked, with the former frequently serving as a conduit for the latter's tangible implementation. A sustainable startup is defined as a new business venture that prioritizes environmental and social impacts alongside profitability. In contrast, a sustainable business model provides the framework that enables the startup to operate in a way that contributes positively to society and the planet. This section examines the theoretical interconnections between these two concepts, explaining

the way sustainable business models facilitate the growth and success of sustainable startups, and vice versa.

1.4.1 Sustainable Business Models as a Foundation for Sustainable Startups

The sustainable business model (SBM) represents the fundamental operational framework of sustainable startups. A SBM provides a strategic framework that integrates social, environmental, and economic objectives into the core of the startup's mission, values, and operations. As Lüdeke-Freund et al. (2018) posit, sustainable business models (SBMs) are a crucial element for sustainable startups, as they extend beyond the conventional profit-maximizing models to encompass value creation that benefits the environment and society.

To illustrate, startups that adopt circular business models prioritize the extension of product life cycles through recycling, remanufacturing, and the design of durable products (Tunn et al., 2019). Such models assist startups in reducing waste and reliance on virgin materials, thereby aligning with the objectives of sustainability. Similarly, inclusive business models that integrate underserved populations into the value chain provide not only economic opportunities but also help address social inequality, thereby making the business both profitable and socially impactful (Geissdoerfer et al., 2020).

Innovation represents a pivotal link between sustainable startups and SBMs. Sustainable startups are typically innovation-driven, employing novel technologies or business practices to address environmental or social issues. Innovation in SBMs frequently entails a reconsideration of conventional business practices, with a particular focus on sustainability challenges and the generation of novel market opportunities (Boons & Lüdeke-Freund, 2019).

Moreover, sustainable startups frequently engage in business model experimentation, evaluating diverse strategies for attaining their sustainability objectives (Tun & Short, 2021). Such experimentation is pivotal in the development of scalable solutions that align financial returns with environmental and social impact, thereby facilitating the growth of sustainable startups while ensuring their continued alignment with their core values.

1.4.2 The Role of Stakeholder Engagement

Both sustainable startups and SBMs rely to a significant extent on stakeholder engagement. Sustainable startups must collaborate closely with a diverse range of stakeholders, including customers, investors, suppliers, and regulators, in order to guarantee that their business practices are aligned with sustainability objectives. In a sustainable business model (SBM), stakeholder engagement is of paramount importance for understanding the needs and expectations of different stakeholders and ensuring that value is created not only for shareholders but also for society and the environment (Schaltegger & Wagner, 2011).

For instance, in the context of a sustainable startup focused on renewable energy, it is of paramount importance to engage with stakeholders such as local communities, government agencies, and investors in order to facilitate the scaling of the business while simultaneously minimizing the environmental impact. The SBM framework facilitates this engagement by emphasizing transparency, collaboration, and long-term relationships (Stubbs & Cocklin, 2008).

1.4.3 The Triple Bottom Line Approach

The 'triple bottom line' (TBL) approach, which encompasses social, environmental, and economic dimensions, is a foundational concept in both SBMs and sustainable startups. As Elkington (2018) states, the TBL enables startups to assess success in a manner that extends beyond mere profit, prompting them to contemplate their comprehensive impact on society and the environment. For sustainable startups, the TBL serves as a foundational tenet that informs the design of their products, engagement with customers, and definition of business objectives.

SBMs are constructed around the TBL, providing sustainable startups with a systematic approach to delivering value across all three dimensions. To illustrate, a sustainable startup that produces eco-friendly packaging may utilize an SBM that prioritizes reducing carbon emissions (environmental), promoting fair labor practices (social), and maintaining profitability through innovation and cost management (economic). By aligning their business practices with the TBL, sustainable startups can ensure long-term success while addressing global sustainability challenges (Geissdoerfer et al., 2020).

1.4.4 Challenges and Future Directions

While the connection between sustainable startups and SBMs offers significant potential, it also presents several challenges. One of the most significant ones is striking a balance between financial sustainability and social and environmental goals. Sustainable startups frequently encounter pressure to achieve rapid growth and profitability, which can occasionally be at odds with their sustainability objectives (Cohen & Winn, 2007). Additionally, sustainable startups may encounter difficulties in accessing capital, as traditional investors may be hesitant to invest in ventures that prioritize long-term impact over short-term returns (Hockerts & Wüstenhagen, 2010).

In the future, the integration of digital technologies such as blockchain, AI, and the Internet of Things (IoT) will further reinforce the connection between sustainable startups and SBMs by improving transparency, efficiency, and stakeholder engagement. These technologies will equip startups with the tools they need to monitor their sustainability performance in real time, optimize resource use, and engage with consumers in new and innovative ways (Lüdeke-Freund et al., 2018).

1.5 Sustainable Business Model Canvas

The business model canvas (BMC) is a strategic management tool designed to facilitate the visualization, design, and reinvention of a business model. The BMC was developed by Alexander Osterwalder and Yves Pigneur in 2010. It provides a structured layout that breaks down the essential components of a business model into a single, easy-to-understand visual chart. This canvas is a popular tool among entrepreneurs and companies for developing new business models or documenting existing ones (Osterwalder & Pigneur, 2010).

The BMC provides a visual representation of a company's business model. A business model is a conceptual structure that supports the viability of a business and explains how the company operates, generates revenue and achieves its goals (Teece, 2010). The canvas serves as a blueprint, outlining the functional components of a business model and how it interacts with various business elements, including its customer base, sales channels, and revenue streams (Osterwalder & Pigneur, 2010).

The BMC is therefore an invaluable tool for outlining the operational and strategic requirements of a business model in detail. It is a practical tool that can be used to develop effective strategies for achieving business success and sustainability. It is particularly effective for simplifying complex business scenarios, aligning teams, and testing new business ideas.

The sustainable business model canvas is an adaptation of the traditional business model canvas that integrates sustainability principles directly into the business planning process. This iteration builds upon the original by incorporating not only economic but also environmental and social considerations into the development of a business strategy. It assists entrepreneurs in considering the broader implications of their business decisions.

The key components often included in a sustainable business model canvas are as follows (Osterwalder & Pigneur, 2010):

- **Value proposition:** Focuses on the sustainability benefits or the eco-friendly advantages of the product or service.
- **Customer segments:** Targets customers who value sustainability, including environmentally conscious consumers, businesses, and other organizations.
- **Channels:** Considers the most eco-efficient methods to deliver the product or service, such as digital delivery or sustainable logistics.
- **Customer relationships:** Emphasizes building long-term relationships through transparency and shared values on sustainability.
- **Revenue streams:** Explores ways to generate revenue that also encourage sustainable practices, like leasing instead of selling products or providing services that support the circular economy.
- **Key resources:** Identifies critical assets that are sustainable, such as renewable materials or energy sources.
- **Key activities:** Highlights sustainable practices in production, operations, or service provision.
- **Key partnerships:** Includes collaborations with other sustainable businesses, NGOs, or community organizations.

- **Cost structure:** Accounts for costs associated with implementing sustainable practices, possibly leading to higher short-term costs but lower long-term expenses.
- **Eco-social costs:** Considers the environmental and social costs incurred by the business operations.
- **Eco-social benefits:** Focuses on the positive environmental and social impacts the business creates, such as employment in disadvantaged communities, conservation of resources, and reduction of waste and emissions.

All components are typically presented in accordance with the format shown in Figure 1, which represents a sustainable business model canvas or framework.

Key partners	Key activities	Value proposition	Customer relationships	Customer segments
	Key resources		Channels	
Cost structure		Revenue streams		
Eco-social costs		Eco-social benefits		

Figure 1: Sustainable Business Model Canvas

Vir: (Osterwalder & Pigneur, 2010).

The canvas enables businesses to align their operational and strategic decisions with broader sustainability goals, making it an invaluable tool for entrepreneurs seeking to make a positive impact on the world while also building economically viable ventures.

The sustainable business model canvas is a flexible tool that can be used in a variety of strategic management and business development contexts, with applications across a range of objectives. The following is a brief overview of its primary applications:

1. Assess the current situation:

The objective is to evaluate the existing business model systematically. This process allows for the identification of both the model's strengths and weaknesses, as well as an understanding of its alignment with and support for the organization's overarching strategic objectives.

2. Develop ideas for improvement of an existing business model:

The objective of this phase is to develop ideas for improvement of an existing business model. This is done by exploring potential changes or optimizations in various segments of the canvas with the purpose of refining and enhancing the current business model. By re-evaluating components such as value propositions, customer segments, key activities, and resources, businesses may identify opportunities to enhance efficiency, reduce costs, or improve customer satisfaction.

3. Create a new business model:

It is a strategic move in response to several potential scenarios. These include the launch of a new business venture or the repositioning of an existing one in the context of significant market shifts or emerging opportunities. The benefits derived from this approach are manifold, and it can be employed in situations requiring the navigation of disruptive market forces, the penetration of new markets, or the utilisation of innovative technologies. The exploration of new revenue streams, customer bases and strategic partnerships are just a few of the avenues that may be pursued.

Each of these aims requires a comprehensive examination of each element of the sustainable business model canvas, which encourages critical thinking and creative problem-solving to enhance business viability and competitiveness. The canvas provides a foundational tool to support strategic decisions and foster business

growth, regardless of whether an organization is evaluating the current state, adjusting, or initiating a new venture.

2 Case Study

2.1 Learning Outcomes

By the end of this case study, students should be able to:

Learning Outcome 1: Complete the business model canvas for a sustainable business: Accurately assess and fill out ECOALF's current business model using the BMC framework, analyzing how the company's activities, partnerships, resources, and customer strategies align with its sustainability goals.

Learning Outcome 2: Identify areas for improvement in an existing business model: Critically evaluate ECOALF's existing business model, identifying strengths and weaknesses across different elements of the BMC, and determining where improvements or innovations can be introduced.

Learning Outcome 3: Develop innovative ideas to enhance a business model: Propose practical, innovative solutions to improve ECOALF's business model, including optimizing sustainability practices, enhancing customer engagement, and leveraging new technologies or partnerships.

Learning Outcome 4: Understand the role of sustainability in business strategy: Explain how ECOALF integrates sustainability into its business model and the wider fashion industry, exploring how the circular economy, resource efficiency, and sustainable consumption are central to its operations.

Learning Outcome 5: Apply strategic thinking to business model innovation: Utilize strategic thinking to create a more effective and sustainable business model for ECOALF, considering the long-term impact of proposed changes on the company's growth, profitability, and environmental commitment.

2.2 Introduction to ECOALF Case

This case study examines ECOALF's unique business model, its evolution from a startup to a global brand, and its impact on both the fashion industry and environmental conservation. Furthermore, it considers the broader context of the fashion industry, contrasting the growth of fast fashion with the increasing prevalence of sustainable fashion.

ECOALF, established in 2009 by Javier Goyeneche, is a pioneering sustainable fashion brand headquartered in Spain (ECOALF, 2024). The company was established to address the environmental consequences of excessive consumption and waste, with a particular emphasis on plastic pollution. ECOALF's fundamental objective is to transform recycled materials, including plastic bottles, fishing nets, and used tires, into premium fashion products that retain their aesthetic appeal and functionality. As the inaugural Spanish fashion company to attain B Corp certification, ECOALF has emerged as a global pioneer in sustainable fashion, demonstrating that recycling and innovation can be effectively integrated to address some of the world's most pressing environmental challenges.

2.3 Fast Fashion vs. Sustainable Fashion

The term 'fast fashion' is used to describe a production model in the textile industry where clothing is produced rapidly, in large quantities, and at a low cost. This approach enables brands to expeditiously release new collections, yet it is accompanied by a considerable environmental cost. The garments are frequently designed for brief use, resulting in elevated waste levels and contributing to pollution through the substantial utilization of water, chemicals, and energy (Niinimäki et al., 2020). Furthermore, fast fashion is a significant contributor to the industry's considerable carbon footprint (UNEP, 2023).

It is evidenced by studies that the fashion industry is one of the most polluting sectors globally (Niinimäki et al., 2020; Ellen MacArthur Foundation, 2017). However, implementing sustainable practices can mitigate the environmental impact, thereby fostering a more ethical and responsible future for the industry (Bick et al., 2018). ECOALF, as a brand driven by sustainability, is in direct opposition to the fast fashion model. It focuses on eco-friendly materials and responsible

manufacturing processes with the goal of creating positive environmental change (Charter et al., 2023).

The popularity of fast fashion can be attributed to its capacity to provide consumers with a range of affordable, trend-aligned garments, enabling them to remain up-to-date with the latest fashion developments at a relatively low cost (Cachon & Swinney, 2011). The introduction of new styles regularly makes fashion more accessible and contributes to a culture of instant gratification. This model appeals to consumers who desire the ability to swiftly refresh their wardrobes without incurring significant financial costs.

However, while fast fashion offers affordability and accessibility, it also has significant environmental and social consequences (Bick et al., 2018). The growing awareness among consumers about the environmental and social consequences of fast fashion has prompted a shift in how many people approach clothing consumption, with an increased interest in more sustainable fashion alternatives (Niinimäki et al., 2020).

2.3.1 Consequences of Fast Fashion

The fast fashion production model has been identified as a significant contributor to environmental degradation. The rapid manufacturing processes employed by this industry result in the consumption of vast quantities of water and energy, which in turn gives rise to the generation of excessive textile waste and severe pollution. The contribution of fast fashion to water pollution, through the discharge of untreated wastewater and the use of harmful dyes, and its reliance on inexpensive, synthetic fibres serve to further exacerbate environmental damage (Niinimäki et al., 2020). The use of synthetic fibres, such as polyester, which are derived from fossil fuels, not only contributes to carbon emissions but also results in the release of microplastics into water bodies, which in turn harms aquatic ecosystems (Henry et al., 2018).

From a social perspective, the fast fashion industry is frequently linked to substandard working conditions in garment factories, where low remuneration and lengthy working hours are prevalent. These factories are subjected to persistent pressure to fulfill ambitious production deadlines, which can precipitate the

exploitation of workers (Clean Clothes Campaign, 2020). The industry has been the subject of criticism regarding the safety of working conditions, as evidenced by the Rana Plaza collapse in 2013 (Akhter et al., 2019). Furthermore, the unrelenting pursuit of novel trends fosters a culture of excessive consumption, perpetuating the cyclical process of purchasing and discarding garments (Bick et al., 2018).

In recent decades, fast fashion brands have come to dominate the market, largely due to their ability to offer trendy, low-cost clothing. The fashion industry is the second-largest contributor to global pollution, trailing only the oil industry (Fashion Revolution, 2023). The high volume of production and rapid turnover characteristic of fast fashion contributes to the overuse of natural resources, textile waste, and widespread environmental pollution (UNEP, 2023).

Several well-known fast fashion brands have faced criticism for their environmental and labor practices. Despite this, consumer demand for cheap, fashionable clothing has kept these brands at the forefront of the industry (Niinimäki et al., 2020). However, there is a growing movement toward sustainable fashion, as consumers increasingly seek ethical alternatives (Gwozdz et al., 2017). Brands like ECOALF have emerged as leaders in this shift, focusing on transparency, social responsibility, and the use of recycled materials to create high-quality, eco-friendly garments (Charter et al., 2023).

2.3.2 Sustainable Fashion as an Alternative to Fast Fashion

The concept of sustainable fashion represents a more responsible and ethical alternative to the fast fashion model. In contrast to the prioritization of mass production and disposable clothing, sustainable fashion places a premium on slower, more contemplative production techniques that are designed to minimize environmental impact (Fletcher & Grose, 2012). Brands such as ECOALF are at the vanguard of this movement, utilising recycled materials and implementing sustainable practices throughout their production processes and supply chains (Charter et al., 2023).

The selection of sustainable fashion over fast fashion provides support to brands that prioritize environmental and social responsibility. This transition has the potential to reduce waste, minimize pollution, and conserve natural resources

(Niinimäki et al., 2020). The practice of sustainable fashion not only encourages a more eco-conscious lifestyle but also contributes to the overall health of the planet by promoting more responsible consumption practices (Gwozdz et al., 2017).

The concept of sustainable fashion extends beyond a mere trend; rather, it represents a dedication to fostering a more sustainable future for our planet and future generations. This commitment reflects a collective effort to safeguard the environment while maintaining style and quality (Henninger et al., 2016).

2.4 About Startup ECOALF

In 2009, entrepreneur Javier Goyeneche founded ECOALF, which has become a pioneering response to one of the most significant challenges of our time: environmental degradation resulting from excessive consumption and waste (ECOALF, 2024). ECOALF's mission is to transform waste materials into high-quality fashion products while simultaneously reducing the industry's ecological footprint. The company's slogan, 'Because there is no Planet B,' encapsulates its core philosophy, which is based on the principles of sustainability, innovation, and responsibility (ECOALF, 2024). As the inaugural Spanish fashion brand to attain B Corp certification, ECOALF has garnered global recognition for its pioneering role in advancing sustainable business methodologies and a circular economic model. During its development, the brand has expanded its operations on a global scale, attracting the attention of consumers and corporations alike due to its distinctive approach to fashion. This has positioned the brand as a leading one in the fight against climate change.

2.4.1 Startup Idea

Javier Goyeneche's idea for ECOALF stemmed from his frustration with the fashion industry's overreliance on non-renewable resources and its wasteful practices. Goyeneche was inspired by the birth of his son, Alfredo (for whom the company is named), to create a fashion brand that would not deplete the planet's natural resources but instead repurpose waste materials (ECOALF, n.d.A). He aimed to establish a company that would be known not only for its high-quality products but also for its ethical and environmental values. The objective was ambitious: to develop products made entirely from recycled materials that matched or surpassed

the quality of those made from virgin resources. Goyeneche's startup idea was based on creating a new, sustainable standard in the fashion industry—one that would not sacrifice style or durability. At its core, ECOALF was a 'story-doing' company, focused on actual impact rather than just sustainability messaging (ECOALF, n.d.A).

2.4.2 Establishment

The official launch of ECOALF in 2012 was the result of Goyeneche's two years of dedicated effort to secure the necessary materials and partners to bring his vision to fruition. With an initial investment of €2 million from private sources, ECOALF commenced operations as a small but determined enterprise (Crunchbase, n.d.A, PitchBook, n.d.; Growjo, n.d.). However, the path to establishing a sustainable fashion company was not straightforward. Goyeneche was tasked with sourcing high-quality recycled materials at an affordable cost. The recycling industry, especially in the fashion sector, was still in its infancy, and there was a lack of suppliers offering the quality that was required. Despite these challenges, ECOALF was able to form partnerships with innovative suppliers in Taiwan and Korea that specialize in transforming plastic bottles and fishing nets into fabrics. This collaboration represented a pivotal moment, enabling ECOALF to commence production of its inaugural collection, comprising stylish down jackets crafted from recycled materials. Figure 2 presents the key data on the ECOALF company.

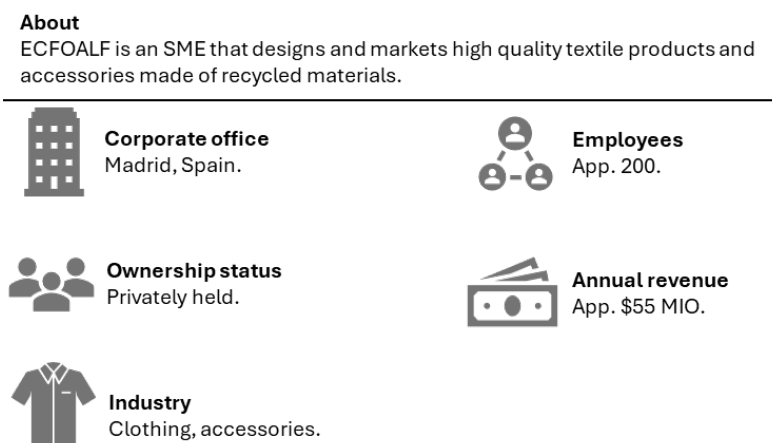


Figure 2: Data on ECOALF compa

Source: (Crunchbase (n.d.B), PitchBook (n.d.), Growjo (n.d.))

The brand's initial successes prompted the opening of its first flagship store in Madrid (ECOALF, n.d.A). The store's design was crafted not only to sell products but also to immerse customers in the brand's philosophy of sustainability. The store demonstrated ECOALF's dedication to environmental education, featuring displays and literature on the environmental impact of plastic waste, reinforcing the brand's role in the broader effort to combat pollution. This early success enabled ECOALF to gain a foothold in the Spanish market and, subsequently, to expand internationally, laying the groundwork for its growth. The company's mission and vision are illustrated in Figure 3.

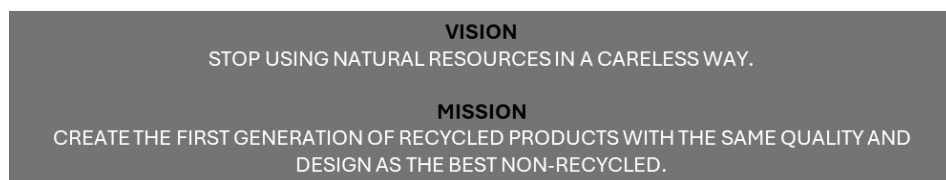


Figure 3: Vision and mission of ECOALF

Source: (adapted from ECOALF (n.d.A)).

ECOALF's vision is to end the indiscriminate consumption of the planet's natural resources by establishing a new, sustainable fashion standard. The company aims to spearhead the transformation of the fashion industry by demonstrating that recycling can provide the same, if not superior, quality as conventional materials (ECOALF, n.d.A). ECOALF's vision is a future where fashion is entirely sustainable, with minimal environmental impact, and where waste is viewed as a resource.

ECOALF's mission is to develop the first generation of recycled products that match the quality, design, and technical performance of the best non-recycled products on the market. By incorporating state-of-the-art recycling technologies, ECOALF transforms waste materials such as plastic bottles, fishing nets, used tires, and coffee grounds into premium fashion products. The company's mission extends beyond the fashion industry, intending to raise awareness of environmental issues and encourage responsible consumption.

The company's primary objectives are presented in Figure 4.



Figure 4: Main goals of ECOALF

Source: (adapted from BCome (2024) and ECOALF (n.d.A)).

ECOALF has been acknowledged for its commitment to sustainability, having been named the Most Environmentally Responsible Company in Spain in both 2022 and 2023 by the Merco Ranking. Furthermore, ECOALF is included in the global top 5% of B Corp companies for its environmental practices. Furthermore, the company has pledged to become a net zero brand by 2030, which serves to underscore its ongoing dedication to environmental sustainability (ECOALF, 2023).

2.5 Business Model and Key Activities of ECOALF

ECOALF employs a circular business model, repurposing waste materials into valuable fashion products. The company sources its raw materials through partnerships with recycling facilities around the world. By transforming materials

such as plastic and discarded fishing nets into premium fabrics, ECOALF minimizes its dependence on virgin resources and makes a significant contribution to environmental conservation. The company's core activities include recycling, upcycling, product design, and development. ECOALF collaborates with designers to transform its recycled materials into high-quality, fashionable products, including durable outerwear, footwear, and accessories (ECOALF, n.d.B).

The brand's business model extends beyond manufacturing. ECOALF also focuses on advocacy and raising awareness about sustainability. The company uses its stores and online platforms to educate customers about the environmental impact of waste and the benefits of sustainable consumption. This approach not only strengthens ECOALF's mission but also helps differentiate it from other fashion brands in the marketplace.

ECOALF's business model is built on several key activities that support its sustainability mission and are provided in Figure 5.

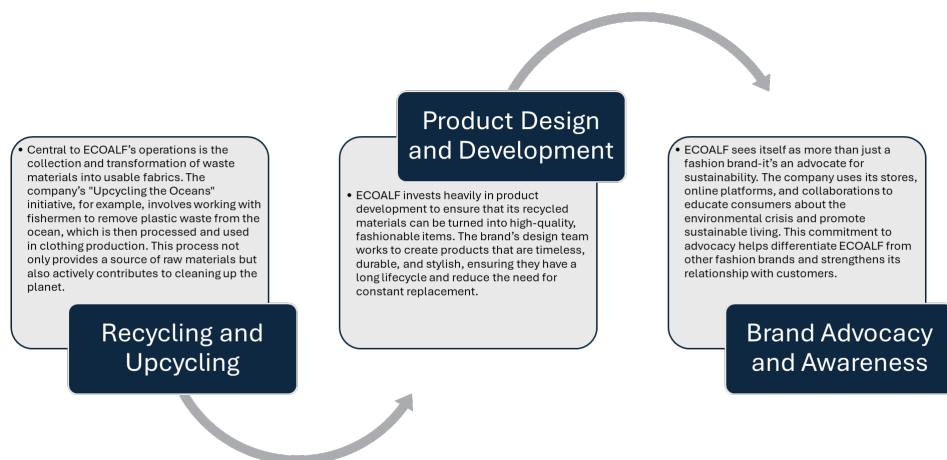


Figure 5: Key activities of ECOALF

Source: (ECOALF, n.d.B).

2.6 Innovation and Growth of ECOALF

ECOALF's development from a niche startup to an internationally recognized brand has been driven by a commitment to innovation and sustainability. By 2015, the company had initiated its most ambitious project to date, entitled 'Upcycling the Oceans.' This initiative, launched in collaboration with Spanish fishermen, aimed to remove plastic waste from the oceans and repurpose it into clothing materials. This project proved invaluable in terms of raw material sourcing for the company, while also establishing ECOALF as a leader in environmental activism. The project's success resulted in international collaborations, with the initiative being expanded to Thailand and other regions in the Mediterranean.

ECOALF has successfully completed three funding rounds, raising a total of €615K (Crunchbase, n.d.A). A detailed overview of their funding activities is provided below (Crunchbase, n.d.A; PitchBook, n.d.; Growjo, n.d.):

– Grant in 2015

In 2015, the company received its first grant. This initial investment was made by a single investor and constituted the first capital influx for ECOALF in its early stages. The provider was EASME (the EU Executive Agency for SMEs) provided support at the outset of the company's development.

– Venture Round in 2017

This venture round continued to support ECOALF's growth. Similarly, the investment was made by a single investor. The provider was Trèis, which participated in the venture round with Jonathan Fein as a partner.

– Debt Financing in 2023

The most recent round of funding was completed through debt financing. This round also had a single investor and demonstrates the ongoing financial strategies that ECOALF is employing to fund its operations. The provider was Cofides, which served as the lead investor in the debt financing round.

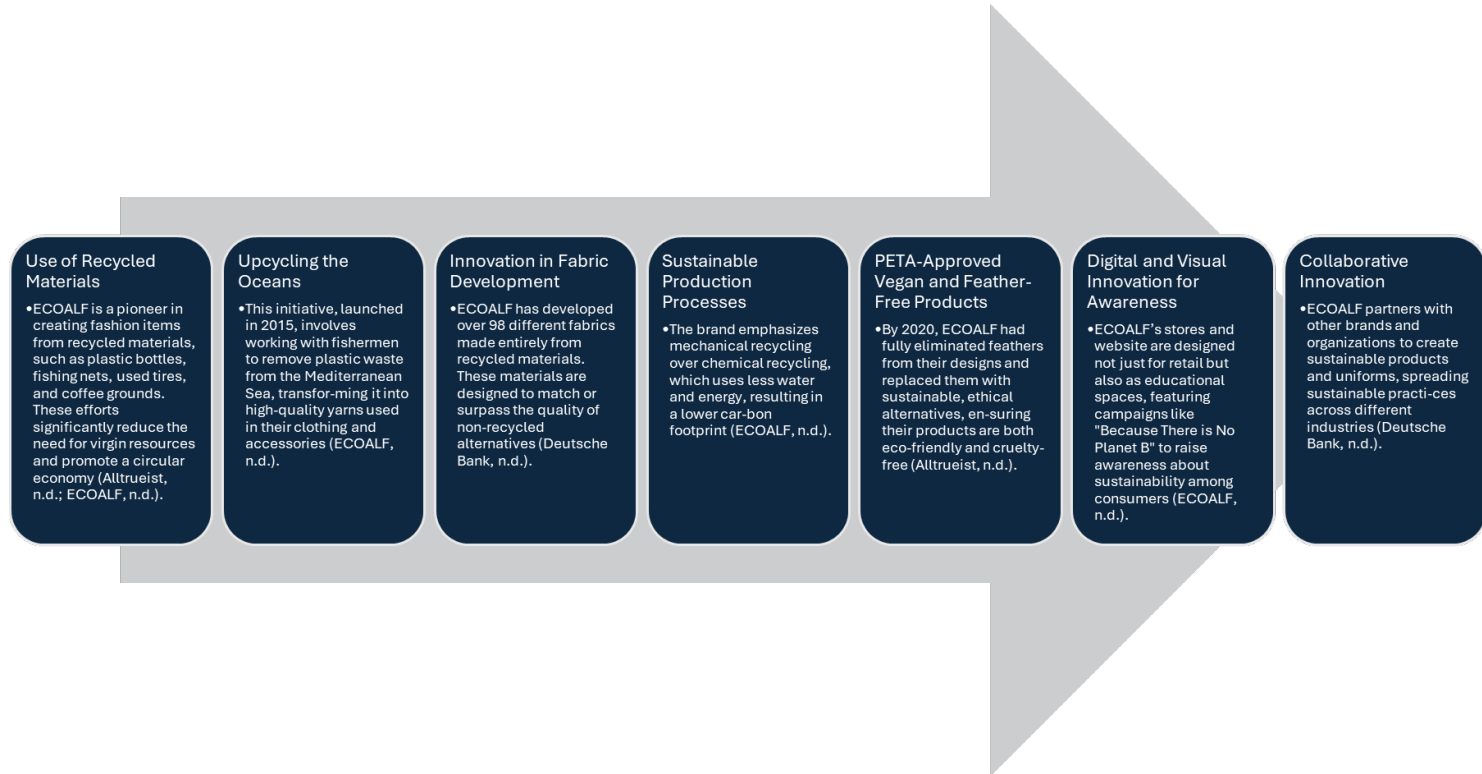


Figure 6: Innovations of ECOALF

Source: (Alltrueist (n.d.); Deutsche Bank (n.d.); ECOALF (n.d.C)).

ECOALF is renowned for its pioneering approach, particularly in the field of sustainability. Figure 6 outlines some of the company's most significant innovations.

The company's growth was not limited to ocean cleanup efforts. ECOALF expanded its product range to include swimwear, footwear, and accessories, all crafted from recycled materials, in addition to its core line of outerwear. This diversification strategy enabled the brand to expand its customer base while maintaining its commitment to sustainability. In 2017, Manor Group provided backing for ECOALF, enabling the brand to expand its operations. This included opening new flagship stores in major cities like Berlin and extending its presence to over 720 multi-brand stores across Europe, Japan, and the U.S. (Alltrueist, n.d.; Deutsche Bank, n.d.). The brand's ability to combine fashion-forward design with a clear environmental purpose has driven this growth.

2.7 Products and Resources of ECOALF

ECOALF's product range is indicative of the company's dedication to sustainability, innovation, and style. From its inception, the brand has prioritized the creation of fashion items that adhere to the highest quality standards, despite the use of recycled materials. The initial product lines encompassed durable outerwear, notably down jackets that offer warmth and protection while being crafted from recycled plastic bottles and discarded fishing nets (ECOALF, n.d.B). ECOALF's current product range includes a diverse collection of sustainable and recycled clothing and accessories, as presented in Figure 7.

One of ECOALF's most valuable resources is its access to a diverse range of recycled raw materials. The company has developed an extensive supply chain network, sourcing waste materials including plastic bottles, fishing nets, used tires, and even coffee grounds. By forming collaborative relationships with recycling facilities and manufacturing partners across the globe, ECOALF has been able to develop over 98 distinct fabrics, each crafted to align with the highest standards of quality and sustainability. These fabrics are utilized not only in ECOALF's own products but are also made available to other brands with an interest in sustainable fashion (FashionUnited, 2020).

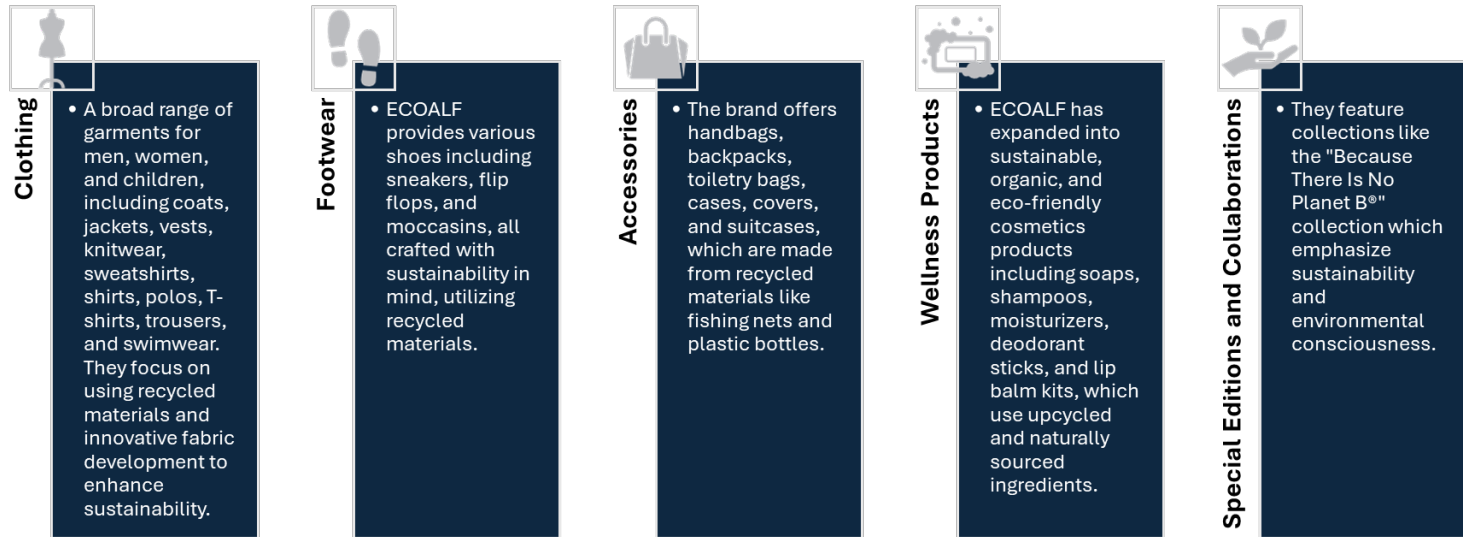


Figure 7: ECOALF's product categories

Source: (ECOALF (2024)).

Moreover, ECOALF's commitment to research and development has been instrumental in its achievements. The brand is committed to the advancement of innovative recycling processes and technologies that enhance the efficiency of waste conversion into fabric. This emphasis on research and development has enabled ECOALF to advance the frontiers of sustainable fashion, resulting in the creation of materials such as algae-based soles for sneakers and coffee-infused fabrics with UV protection (ECOALF, n.d.D).

An additional key resource for ECOALF is its brand identity. As a B Corp-certified company, ECOALF has established a reputation for transparency, ethical production, and environmental activism. This credibility has attracted both consumers and corporate partners, thereby consolidating ECOALF's position as a leader in the sustainable fashion movement (ECOALF, 2022).

2.8 Customers and Channels of ECOALF

ECOALF caters to a heterogeneous customer base, unified by their dedication to sustainability. The brand's primary customer segments include (ECOALF, n.d.E):

- **Environmentally conscious consumers**

purchasing decisions. These customers are attracted to ECOALF's transparent environmental mission and its capacity to provide high-quality, aesthetically pleasing products that are also sustainable.

- **Corporate partners**

ECOALF has successfully engaged in collaborative endeavors with prominent brands such as Starbucks, Room Mate Hotels, and Swatch, resulting in the creation of co-branded products that exemplify sustainability. These partnerships generate additional revenue while simultaneously expanding ECOALF's influence within the corporate world, thereby positioning the brand as a sustainability consultant and supplier.

- **B2B clients**

ECOALF's development of distinctive recycled fabrics has garnered interest from other fashion brands seeking to integrate sustainable materials into their own collections. By offering its fabrics to other brands, ECOALF is facilitating the broader adoption of recycled materials across the industry.

ECOALF's customer relationships are founded upon a mutual commitment to sustainability and ethical consumption. The brand employs an educational approach in its interactions with customers, utilizing its stores and online platforms to

disseminate knowledge about the environmental impact of waste and the significance of sustainable practices. This approach has facilitated the development of a loyal customer base that is aligned with the brand's mission (Calvo Ibáñez, 2019).

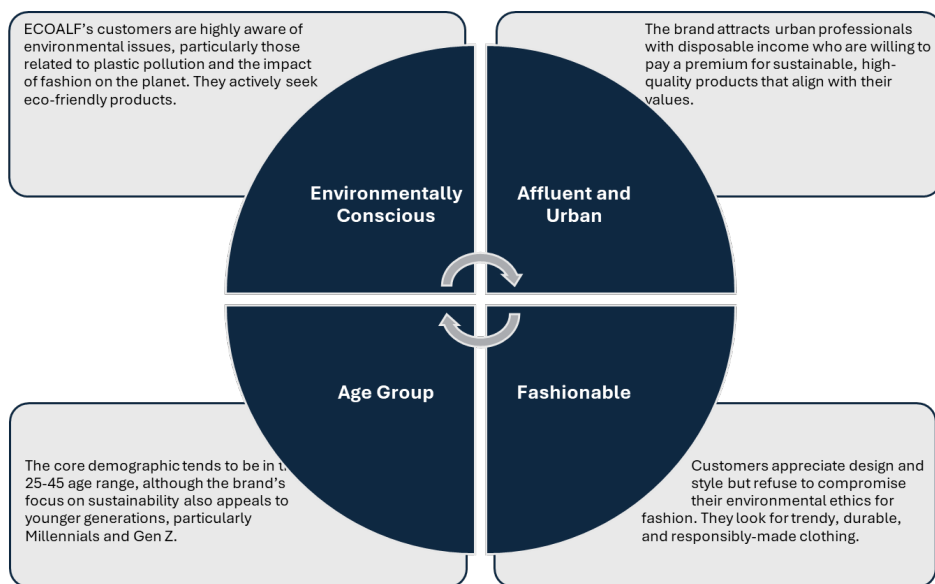


Figure 8: Customers profile of ECOALF

Source: (Calvo Ibáñez, 2019).

The typical customer profile of ECOALF is gender-neutral, with a slight tendency toward female consumers. However, the brand appeals to both men and women equally. Figure 8 presents the primary characteristics of the typical customer. ECOALF's products and messaging are designed to resonate with environmentally conscious individuals who prioritize sustainability in their purchasing decisions.

ECOALF applies a multi-channel distribution strategy to reach its heterogeneous customer base. These channels include (ECOALF, n.d.A; Deutsche Bank, n.d.):

– **Physical stores**

ECOALF's flagship stores in Madrid and Berlin provide customers with an immersive brand experience that combines retail with education about sustainability. The stores feature interactive displays that elucidate the impact of plastic waste and exemplify the brand's recycled materials.

– **E-commerce**

The company's website functions as a global platform for sales, enabling customers from diverse geographical locations to purchase ECOALF's products. Although e-commerce represents a smaller proportion of the company's total revenue, it offers the potential to reach a broader audience and enhance brand visibility.

– **Wholesale partnerships**

ECOALF's products are distributed through high-end department stores, including Selfridges, Galeries Lafayette, and El Corte Inglés, as well as multi-brand concept stores. These partnerships facilitate the expansion of ECOALF's reach beyond its own retail locations.

– **Corporate collaborations**

ECOALF engages in collaborative endeavors with entities such as Starbucks and Room Mate Hotels, resulting in the co-creation of sustainable products, including uniforms crafted from recycled materials. Such collaborations not only provide an additional revenue stream but also serve to reinforce ECOALF's position as a leader in sustainable fashion.

2.9 Cost and Revenue Structure of ECOALF

ECOALF's cost structure reflects the complexity of producing high-quality sustainable products. The main cost drivers include (ECOALF, n.d.A; ECOALF, n.d.B):

- **Research and development**

A significant portion of ECOALF's budget is dedicated to R&D, as the company constantly seeks to innovate new recycling processes and develop sustainable materials that meet its high standards.

- **Manufacturing**

Producing garments from recycled materials is more expensive than traditional manufacturing due to the complexity of sourcing and processing waste. ECOALF invests in ensuring that its products maintain a high level of quality while minimizing environmental impact.

- **Logistics and supply chain**

ECOALF's global supply chain involves collecting waste from oceans, processing it in specialized facilities, and distributing the finished products internationally. This process incurs additional costs compared to conventional fashion supply chains (ECOALF, n.d.A).

- **Marketing and education**

ECOALF spends on campaigns aimed at raising awareness about the environmental crisis and promoting its sustainability mission. These marketing efforts are essential for building the brand's reputation and driving sales. ECOALF generates revenue through a variety of streams, reflecting its diversified business model (ECOALF, n.d.A):

- *Product sales:* The sale of sustainable clothing and accessories is the primary revenue stream. ECOALF's products are sold through its own stores, e-commerce platforms, and wholesale partners.
- *Corporate collaborations:* ECOALF's partnerships with companies like Starbucks and Swatch generate revenue from co-branded products and uniforms made from recycled materials. These collaborations help increase ECOALF's visibility and reach.

- *Fabric licensing:* ECOALF has the potential to license its innovative recycled fabrics to other fashion brands, creating a new revenue stream while promoting sustainability in the wider industry.

2.10 Results

ECOALF has successfully positioned itself as a leader in sustainable fashion by integrating sustainability into every aspect of its business model. From sourcing recycled materials to educating consumers about the environmental crisis, ECOALF has redefined what it means to be a responsible fashion brand. Through its innovative use of waste, its commitment to R&D, and its strategic collaborations, ECOALF has created a brand that not only produces high-quality products but also actively contributes to a healthier planet. This comprehensive case study provides all the necessary information for filling out a sustainable business model canvas, detailing key partners, activities, resources, customer segments, channels, relationships, cost structure, and revenue streams.

3 Discussion Questions

Before answering the questions and developing a sustainable business model, it is essential to review the case study on ECOALF. The objective is to analyze the current sustainable business model and then to develop ideas for its improvement. Begin by mapping out the company's existing business model using the sustainable business model canvas framework, focusing on all key components. Once the current situation is clear, consider potential innovations and strategies that could enhance ECOALF's operations and impact.

3.1 Tasks Overview

In this case study, your task is twofold:

Stage 1: assess the current situation using the sustainable business model canvas

Your initial task is to analyse ECOALF's present business model by completing the Sustainable Business Model Canvas framework. You need to focus on all eleven key components: Key Partners, Key Activities, Key Resources, Value Proposition,

Customer Segments, Customer Relationships, Channels, Cost Structure, Revenue Streams, Eco-Social Costs and Eco-Social Benefits. This will help you clearly understand how ECOALF operates in terms of sustainability and how its current model creates value.

Stage 2: develop ideas for improvement of the existing business model

Once the canvas has been completed to reflect ECOALF's current state, the next task is to develop innovative ideas to improve the business model. Areas for consideration include the ways in which the company can enhance its value proposition, strengthen partnerships, optimize resources, or reach new customer segments, all while maintaining its commitment to sustainability. This stage is about proposing practical solutions to help ECOALF grow and innovate in the future. As you complete the sustainable business model canvas, please use two different colours of sticky-notes to distinguish between ECOALF's existing model and your proposed improvements.

- One colour (e.g., yellow) for the existing business model,
- Another colour (e.g., green) for your ideas for improvement of existing business model.

This approach allows you to visually separate ECOALF's current operations from your suggestions for improvement, making it easier to compare and refine your ideas. You can move the notes around as needed during your brainstorming and refinement process, making this a flexible and interactive way to work on the canvas.

3.2 Questions

Use the following questions to guide you through both stages of the analysis:

1. *General:* How does ECOALF's overall business model align with the principles of sustainability and the circular economy? In what ways does the company set itself apart from traditional fashion brands through its business practices?
2. *Canvas Overview:* Using the sustainable business model canvas framework, analyze how all the elements (key partners, key activities, key resources, value proposition, customer segments, customer relationships, channels, cost

structure, and revenue streams) interact in ECOALF's sustainable business model. How do these components work together to create value for both the company and the environment?

3. *Current Business Model Assessment:* Now that you have mapped out ECOALF's current business model using the canvas, identify areas where the company excels and areas where there may be challenges or room for improvement. For example, are there any key activities or resources that could be optimized to increase sustainability or profitability?
4. *Opportunities for Innovation:* With the current business model canvas in mind, brainstorm innovative ways ECOALF could further enhance its business model. How could new technologies, partnerships, or market strategies be integrated to improve the company's value proposition, customer reach, or operational efficiency?
5. *Improvement and Growth Strategies:* After identifying potential improvements, propose actionable steps ECOALF could take to refine its business model. How could the company better leverage its key resources or partners? What strategies could be implemented to engage new customer segments or strengthen customer relationships, all while maintaining its commitment to sustainability?

Use the following detailed questions to guide you through each element of sustainable business model canvas:

1. **Value Propositions:** What unique value does ECOALF offer to its customers?
 - What specific sustainability elements make ECOALF's products stand out?
 - How does ECOALF differentiate itself from other fashion brands in terms of environmental impact?
 - How does ECOALF ensure its products are both sustainable and stylish?
2. **Customer Segments:** Who are ECOALF's target customers?
 - What demographic characteristics (age, income, values) describe ECOALF's customers?
 - How do ECOALF's customers perceive sustainability and ethical fashion?
 - Are there any niche segments that ECOALF focuses on (e.g., eco-conscious consumers, millennials)?

3. **Channels:** How does ECOALF deliver its products to customers?
 - Through which physical or digital channels does ECOALF sell its products (e.g., retail stores, online platforms)?
 - How does ECOALF's distribution model support sustainability?
 - What strategies does ECOALF use to minimize its carbon footprint in its logistics?
4. **Customer Relationships:** How does ECOALF build and maintain relationships with customers?
 - What communication strategies does ECOALF use to engage with customers about sustainability?
 - How does ECOALF foster customer loyalty and community involvement?
 - Are there specific customer service initiatives that emphasize ECOALF's sustainable mission?
5. **Revenue Streams:** Where does ECOALF's revenue come from?
 - What are ECOALF's primary product lines or services that generate revenue?
 - Does ECOALF have multiple income sources, such as partnerships, collaborations, or licensing?
 - How does the price point of ECOALF's sustainable products compare to conventional brands?
6. **Key Resources:** What resources are essential for ECOALF to operate?
 - What raw materials are crucial to ECOALF's production (e.g., recycled fabrics)?
 - Does ECOALF rely on specialized technology or expertise in sustainability?
 - How important is ECOALF's brand image in terms of sustainability to its operations?
7. **Key Activities:** What are the most important activities ECOALF must carry out to deliver value?
 - What steps does ECOALF take in sourcing and recycling materials?

- How does ECOALF's design and production process align with its sustainability goals?
 - How does ECOALF communicate its sustainability efforts to its customers?
8. **Key Partnerships:** Who are ECOALF's key partners and why are they important?
- What organizations, suppliers, or non-profits does ECOALF collaborate with to promote sustainability?
 - How do partnerships with recycling companies, manufacturers, or environmental NGOs support ECOALF's mission?
 - How do these partnerships enable ECOALF to access sustainable materials or innovative technologies?
9. **Cost Structure:** What are ECOALF's major costs?
- What are the primary operational expenses (e.g., material sourcing, manufacturing)?
 - How do sustainability initiatives (e.g., using recycled materials) affect ECOALF's cost structure?
 - Are there additional costs associated with ensuring ECOALF's supply chain is ethical and environmentally friendly?
10. **Key Eco-Social Costs:** What are ECOALF's major environmental and social costs?
- What environmental impact does ECOALF's production process have, and how is it mitigated?
 - Does ECOALF incur costs in terms of managing waste, emissions, or energy consumption?
 - What social costs (e.g., labor conditions, fair trade) must ECOALF address to maintain ethical production?
11. **Key Eco-Social Benefits:** What are ECOALF's major environmental and social benefits?

- How does ECOALF contribute to reducing waste through its use of recycled materials?
- What positive environmental impact does ECOALF create by minimizing its carbon footprint?
- How does ECOALF support social causes, such as promoting fair labor practices or community development?

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Didactic Use: This case study is useful for courses in entrepreneurship and sustainable business, where students analyze how sustainability can be integrated into a startup's core strategy to achieve both environmental and economic goals. The study is particularly relevant for topics covered in FEB courses such as *Sustainable development for businesses*, *Entrepreneurship*, and *International and digital entrepreneurship* on undergraduate and master's programs.

CREATING VALUE BY DIFFERENTIATION: THE CASE OF ALDI'S SUSTAINABILITY MANAGEMENT

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In this case study, we examine the management and the effects of sustainable practices on value creation through differentiation in the discount retailer industry. Existing research on sustainability management focuses more on its impact on value creation through cost reduction or efficiency gains. International discount retailers are evolving and growing by adapting to the global business environment's economic, demographic and technological trends. Their types of sustainable practices and the approaches to their management are gaining recognition among consumers. Using ALDI's good practice, we examine the role of strategic and operational planning, the types of sustainable practices, and their effects on creating corporate value through differentiation. The case study reveals the role of analyzing the primary and supporting activities of a company's value chain in terms of opportunities to improve sustainability management and to find new sustainable practices, focusing on those that create value for the company through differentiation or innovation. It also raises awareness of the importance of sustainable consumption and the possibilities to support it.

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USTVARJANJE VREDNOSTI Z RAZLIKOVANJEM: PRIMER TRAJNOSTNEGA UPRAVLJANJA PODJETJA ALDI

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V tej študiji primera preučujemo upravljanje in učinke trajnostnih praks na ustvarjanje vrednosti z razlikovanjem v panogi diskontnih trgovcev. Obstoječe raziskave o upravljanju trajnosti se bolj osredotočajo na njegov vpliv na ustvarjanje vrednosti z zmanjševanjem stroškov oz. povečevanjem učinkovitosti. Mednarodni diskontni trgovci se razvijajo in rastejo s prilagajanjem gospodarskim, demografskim in tehnološkim trendom v globalnem poslovnem okolju. Njihove vrste trajnostnih praks in pristopi k njihovem upravljanju so med potrošniki vse bolj prepoznavni. Na podlagi dobre prakse podjetja ALDI proučujemo vlogo strateškega in operativnega načrtovanja, vrste trajnostnih praks in njihove učinke na ustvarjanje vrednosti podjetja z razlikovanjem. Študija primera razkriva pomen analize primarnih in podpornih dejavnosti vrednostne verige podjetja z vidika možnosti izboljševanja upravljanja trajnosti in iskanja novih trajnostnih praks, s poudarkom na tistih, ki ustvarjajo vrednost podjetja z razlikovanjem oz. inovacijami. Prav tako ozavešča o pomenu trajnostne potrošnje in možnostih za njeno podporo.



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1 Literature Review

1.1 International Discount Retailers

Retailing includes selling goods or services directly to final consumers for personal, non-business use (Kotler & Keller, 2016). One of the major types of retailers - discount retailers - is gaining global market share. Discount retail market size was valued at USD 510.09 billion in 2022 and is anticipated to reach USD 834.74 billion by 2030 (Verified Market Research, 2024). Discount retailers offer a wide selection of goods at lower prices than traditional retail outlets, providing an affordable shopping option for budget-conscious consumers. They typically sell groceries, household items, clothing, electronics, and more, allowing for a one-stop shopping experience. The competitive advantages of discount stores stem from their strategic focus on cost efficiency and customer preferences. Increased demand for discount products enables discount retailers to innovate, increase efficiency, and improve the customer experience. They are taking advantage of several new trends in the global business environment, providing a conscious product assortment, introducing innovative store formats, using digital tools and e-commerce, and cooperating with third-party service providers (Marmon Retail Solutions, 2024).

1.2 Company's Value Creation and the Value Chain

To maximize the value of a company, managers must pursue strategies that increase the company's profitability and profit growth rate over time (Hill & Hult, 2019). Higher profitability and a higher rate of profit growth will increase the value of a company. Managers can increase a company's profitability by pursuing strategies that lower costs or by pursuing strategies that add value to the company's products. A company has high profits when it creates more value for its customers and does so at a lower cost. A company's strategy that focuses primarily on lowering production costs is a low-cost strategy, while a strategy that focuses primarily on increasing the attractiveness of a product is a differentiation strategy. According to Porter (1980), low cost and differentiation are two basic strategies for creating value and attaining a competitive advantage in an industry. The cost leadership champions efficiency, whereas the differentiation accelerates innovation (Daniels, Radebaugh & Sullivan, 2013). Superior value creation relative to rivals does not necessarily require a company to have the lowest-cost structure in an industry or to create the most

valuable product according to the consumers' perceptions. However, it requires that the gap between value and cost be greater than the gap attained by competitors.

A company's operations can be considered a value chain comprising a series of distinct value-creation activities categorized as primary and support activities (Porter, 1985). Generally, the primary activities are divided into two upstream functions – research and development (R&D) and production – and two downstream functions – marketing, sales, and customer service. The support activities of the value chain provide inputs that allow the primary activities to occur. Regarding the attainment of competitive advantage, support activities can be as important as, if not more important than, the company's primary activities. Critical drivers of value creation are the interrelations between primary and support activities (Hollensen, 2019).

The retail value chain encompasses the activities required to take a product from its initial conception to the hands of the end consumer. By ensuring the coordination and the integration among these activities, retailers can optimize their operations and significantly improve their cost performance and differentiation. The retail primary value chain activities can be divided into four upstream functions and five downstream functions (Bridges, 2024; Munteanu, 2024):

1. *Market research and consumer insights (upstream)*: Conducting comprehensive analyses of market trends and consumer preferences is essential for guiding product development and marketing strategies. By understanding consumers' evolving needs and desires, companies can tailor their offerings to meet market demands better, leading to increased customer satisfaction and loyalty.
2. *Product design and development (upstream)*: Creating innovative products that resonate with consumer needs and preferences is critical to success. Collaboration between cross-functional teams, including engineering, design, and marketing, ensures that the final product aligns with market expectations and provides unique value propositions that differentiate it from competitors.
3. *Sourcing and procurement (upstream)*: Effectively acquiring raw materials and finished goods from various suppliers is crucial for maintaining production efficiency and quality. This activity involves evaluating suppliers, negotiating contracts, and establishing long-term partnerships to ensure a reliable

supply chain. By optimizing sourcing strategies, companies can save costs while ensuring their products are made from high-quality materials that meet industry standards.

4. *Inventory management (upstream)*: Maintaining optimal stock levels is vital for meeting consumer demand without incurring the costs associated with overstocking. This involves implementing sophisticated inventory management systems that track stock levels in real-time, forecast demand accurately, and automate reordering processes. By optimizing inventory, companies can reduce holding costs and improve cash flow while ensuring that products are available when customers need them.
5. *Store operations(downstream)*: Managing physical retail locations requires creating exceptional shopping experiences and encouraging customer engagement and satisfaction. This encompasses everything from store layout and design to staff training and customer service protocols. Effective store operations also involve monitoring sales performance, managing in-store promotions, and ensuring that inventory is well-stocked and presented attractively to maximize sales opportunities.
6. *Online and e-commerce operations (downstream)*: In today's digital landscape, effective online platforms are essential for reaching broader audiences and facilitating seamless online shopping experiences. This includes managing website functionality, optimizing user experience, and ensuring secure payment processing. Additionally, companies must leverage digital marketing strategies, such as search engine optimization and social media marketing, to drive traffic and increase conversion rates on their e-commerce sites.
7. *Sales and marketing (downstream)*: Promoting products and driving sales across various channels is a multifaceted endeavor that includes developing targeted marketing campaigns, managing advertising budgets, and utilizing analytics to measure campaign effectiveness. Companies can use traditional and digital marketing strategies to reach their target audiences effectively, build brand awareness, and ultimately increase sales and market share.
8. *Distribution and logistics (downstream)*: Ensuring timely and efficient delivery of products to both stores and consumers is a critical component of the supply chain. This involves managing transportation logistics, warehousing operations, and order fulfillment processes. Companies can optimize

distribution channels and leverage technology to enhance delivery speed, reduce costs, and improve customer satisfaction.

9. *Customer service and support (downstream)*: Providing exceptional post-purchase support enhances customer satisfaction and fosters loyalty. This includes offering multiple channels for customer inquiries, such as phone, email, and live chat, and implementing robust return and exchange policies. Companies can build strong customer relationships by proactively addressing customer concerns and feedback, encouraging repeat purchases and positive word-of-mouth.

The retail support value chain activities can be divided into nine groups (Bridges, 2024; Munteanu, 2024):

1. *Information technology integration*: The focus is on implementing innovative technological solutions that streamline operational processes and significantly enhance customer experience. This includes the integration of software systems, the development of user-friendly interfaces, and the utilization of emerging technologies to improve efficiency and responsiveness.
2. *Human resource management*: The aim is to attract, develop, and retain top talent to drive the company's success. This involves creating a positive workplace culture, offering competitive benefits, providing ongoing training and professional development opportunities, and implementing effective performance management systems to align individual employee goals with the company's objectives.
3. *Financial management*: It involves carefully managing financial resources to support day-to-day operations and long-term strategic initiatives. This encompasses budgeting, forecasting, financial reporting, and investment planning, ensuring that resources are allocated effectively to maximize returns and achieve financial stability.
4. *Legal and regulatory compliance*: It ensures that a company adheres to all applicable laws and regulations, mitigating legal risks and protecting the company's reputation. This includes regular audits, employee compliance training, and establishing policies and procedures that align with legal requirements across various jurisdictions.

5. *Data analytics and business intelligence:* The focus is on leveraging data to gain actionable insights that drive informed decision-making. By utilizing advanced analytics tools and techniques, companies can identify trends, forecast future performance, and make data-driven decisions that enhance operational efficiency and competitive advantage.
6. *Cybersecurity management:* It is dedicated to protecting digital assets and consumer data from an ever-evolving landscape of cyber threats. This includes implementing robust security measures, conducting regular security assessments, and fostering a culture of cybersecurity awareness among employees to safeguard sensitive information.
7. *Sustainability management:* It is committed to implementing sustainable practices that minimize the environmental impact of operations and promote social responsibility. This includes developing strategies for waste reduction, energy efficiency, and sustainable sourcing and engaging stakeholders in initiatives that promote social responsibility and environmental stewardship.
8. *Partnership and vendor management:* Its aim is to build and maintain strong relationships with suppliers and partners to ensure a reliable supply chain and collaborative opportunities. This includes negotiating contracts, managing vendor performance, and fostering strategic alliances that align with a company's goals.
9. *Marketing and branding:* The focus is on developing a solid brand identity and effectively communicating value propositions to consumers. This encompasses market research, strategic marketing planning, advertising campaigns, and brand management efforts to enhance customer engagement and loyalty. A company can effectively position itself in the marketplace by understanding target audiences and leveraging multiple channels.

Value chain analysis aims to increase the company's efficiency and differentiation. By thoroughly knowing their primary and support activities and continuously assessing them according to cost-efficiency and differentiation, a company can anticipate emerging market trends and increase its competitive advantages and resilience.

1.3 Sustainability in the International Retail Value Chain

Sustainability emphasizes the goal, the tendency to preserve natural capital, and the long-term (sustainable) operation of the society and the society as a whole (Bradač Hojnik, Korez Vide & Štrukelj, 2022). Environmental sustainability emphasizes the importance of preserving the natural environment for the benefit of current and future generations. Some of its goals are to lower emissions from industrial processes, transportation, and energy production, to shift from fossil fuels to renewable energy sources, to protect ecosystems and wildlife by establishing conservation areas and promoting practices that maintain ecological balance, to encourage environmentally friendly farming techniques, such as organic farming, crop rotation, and agroforestry, and to foster community involvement in sustainability initiatives and support a circular economy where waste is minimized and the resources are reused and recycled. Social sustainability refers to the well-being of individuals and communities, prioritizing equity, human rights, and access to essential services such as education and healthcare. It seeks to create inclusive societies where everyone has the opportunity to thrive. Some of its goals are to ensure that the rights of all individuals are respected and protected, to foster an environment where everyone can live freely and without fear of oppression, to promote diversity and inclusion in all aspects of society, to ensure marginalized communities are represented and have equal opportunities, to enhance the quality of life for all individuals by providing access to adequate housing, clean water, nutritious food, and comprehensive healthcare services. Economic sustainability involves conducting economic activities that ensure long-term prosperity while balancing growth, resource efficiency, and social equity. It recognizes that a thriving economy is essential for supporting environmental and social goals. Some of its goals are to utilize natural resources judiciously to prevent their depletion, to encourage technological advancements and efficient practices that improve productivity while reducing environmental impact, to promote economic strategies that ensure stability and resilience, and safeguard livelihoods and investments, to foster a culture of corporate responsibility where companies actively contribute to societal well-being and environmental protection. Interconnectedness among environmental, social, and economic pillars of sustainability means that progress in one area can positively influence others. For example, promoting renewable energy addresses environmental concerns, creates jobs, and supports social equity through access to

clean energy. By recognizing and acting on these synergies, societies can work towards a sustainable future that benefits all stakeholders.

While the existing research on sustainability management in the retail sector focuses more on its impact on value creation in particular activities of value chain through cost reduction or efficiency gains (e.g., Ekinci et al., 2024; Fernando et al., 2024; Hübner, Kuhn & Weber, 2024), there is less research on its impact on value creation through differentiation in the whole value chain. Therefore, a research gap exists in analyzing the sustainability management of a retail company's value chain, particularly its impact on creating value by differentiation. This case study aims to explore the sustainability management of the selected international discount retailer's value chain and to formulate ideas for its new approaches and practices, aiming at increasing the company's value, particularly by differentiation.

2 Case Study

2.1 Learning Outcomes

By the end of this case study, students should be able to:

Learning Outcome 1: Describe a company's value creation and value chain and understand the role of its analysis and assessment;

Learning Outcome 2: Describe the retail value chain activities and identify their practices for a selected international discount retailer;

Learning Outcome 3: Describe the concept of corporate sustainability and identify its practices for a selected international discount retailer;

Learning Outcome 4: Identify corporate sustainability practices in the value chain activities of a selected international discount retailer;

Learning Outcome 5: Explain the impacts of corporate sustainability practices on value creation by differentiation in each value chain activity of a selected international discount retailer;

Learning Outcome 6: Explain the role of strategic planning, implementing, and assessing corporate sustainability practices for their positive impacts on value creation in a selected international discount retailer;

Learning Outcome 7: Formulate ideas for new corporate sustainability practices that would create value by differentiation in a selected international discount retailer;

Learning Outcome 8: Explain the role of corporate sustainability practices in international retail for sustainable consumption.

2.2 Story (i.e. Case)

2.2.1 History of Discount Retailer ALDI

The discount retail model, which has become a significant force in the grocery market, originated with the Albrecht brothers in 1946 when they took over their family business in Germany (ALDI SOUTH Group, 2024, 2024a). The brothers established the foundational principles of discount retailing, emphasizing low prices and efficiency. By 1955, their innovative approach had established 100 branches in Western Germany, marking a substantial expansion of their concept. The introduction of self-service shopping was a pivotal moment in this transformation. This revolutionary change allowed customers to select their groceries directly from the shelves, significantly altering traditional shopping habits and enhancing the overall shopping experience. In 1962, the Albrecht brothers introduced the name ALDI (an abbreviation for Albrecht Diskont). The company's evolution continued in the 1960s when it was divided into two entities: ALDI Süd and ALDI Nord. In Germany, ALDI Nord and ALDI Süd have been financially and legally separate since 1966. However, both divisions' names may appear as if they were a single enterprise with certain store brands or when negotiating with contractor companies. Each company is owned and operated independently, but they have contractual business with one another. This period also saw the launch of the first modern discount store, which featured a rationally designed salesroom where a limited selection of grocery items was displayed directly from boxes on pallets. This model not only differentiated discount retailers from full-range suppliers but also laid the groundwork for other discount chains, such as Norma, Plus, Lidl, and Penny, which entered the market in the early 1970s. Internationally, ALDI Nord operates in

Belgium, Netherlands, France, Luxembourg, Poland, Portugal, and Spain. In contrast, ALDI Süd operates in Australia, Austria, China, Hungary, Ireland, Italy, Slovenia, Switzerland, the United Kingdom, and the United States. In Austria and Slovenia, ALDI operates stores under the Hofer brand (ALDI SOUTH Group, 2024b).

2.2.2 ALDI's Business Model

ALDI has developed several key strengths that significantly enhance its position in the competitive discount retail market. It maintains its competitive pricing by limiting its product range, primarily offering private-label goods that enable bulk purchasing and reduced marketing expenditures (Pereira, 2024). Its simple store design, which includes essential layouts and self-service checkouts, allows ALDI to pass savings directly to consumers, fostering customer loyalty based on affordability. Retailer's limited selection of stock-keeping units makes inventory management more efficient and reduces waste. Additionally, investments in logistics improve delivery efficiency, ensuring that shelves are stocked with in-demand items. The company has adopted an aggressive expansion strategy, enhancing brand recognition, increasing its market share and decreasing costs across a more extensive retail network. ALDI's value proposition revolves around offering high-quality products at affordable prices. It enhances its market competitiveness through a shopping experience that prioritizes efficiency and ease. The retailer has tapped into the growing health and wellness trend by expanding its offerings of organic, gluten-free, and health-conscious products. By emphasizing nutritious, health-oriented products, ALDI is aligning itself with modern consumer preferences, making it a destination for shoppers who are increasingly concerned about their dietary choices. It sets itself apart from competitors with its strong commitment to sustainability and ethical sourcing. It has taken significant steps to minimize its environmental impact, such as sourcing sustainable seafood, reducing plastic usage, and adopting energy-efficient store practices.

2.2.3 ALDI SOUTH Group's Sustainability Implementation

This case study examines the ALDI SOUTH Group's (ASG) sustainability strategy since the company operates globally. ASG takes a multifaceted approach to sustainability, recognizing its role in the environment and long-term business

viability (ALDI SOUTH Group, 2024c). ASG's comprehensive sustainability strategy encompasses environmental stewardship, social responsibility, and economic viability. By focusing on these areas, the company not only aims to meet the expectations of its customers and comply with evolving legislation but also strives to be a responsible corporation, making a lasting positive impact on the world. ASG integrates sustainability in its activities towards customers, employees, community, environment, and supply chain. Sustainability Principles summarise ASG's commitments to people and the planet. They guide the company in day-to-day actions and are a strict requirement of its business partners (ALDI SOUTH Group, 2024d, n.d.).

ASG's Global Sustainability Strategy has six strategic dimensions: climate, agriculture and sustainable products, animal welfare, healthy nutrition, food waste, circularity, sustainable packaging, and human rights (ALDI SOUTH Group, 2024e).

Strategic sustainable goal 1: Climate, agriculture, and sustainable products¹

ASG is working towards net zero by reducing carbon emissions in its operations and supply chains. To progress toward this goal, the company is actively working on various initiatives to minimize its environmental footprint. This includes optimizing energy use, enhancing efficiency in logistics, and promoting sustainable sourcing practices. The company understands that collaboration with suppliers and other partners is essential for effectively reducing emissions across the supply chain, as their collective efforts can lead to significant improvements.

To guide its climate actions, ASG has identified key focus areas for reducing its carbon footprint, which include both operational and supply chain emissions. Regarding operational emissions, the company is committed to transitioning to renewable energy sources, investing in photovoltaic systems (solar panels), upgrading heating systems, and enhancing refrigeration technology. Notably, over 2,300 of its stores and regional distribution centers are now equipped with solar panels, and more than 6,700 stores have adopted natural refrigerants as part of their cooling systems.

¹ Adapted from ALDI SOUTH Group, 2024f, 2024g.

In tackling logistics emissions, ASG's logistics teams transport millions of products daily across its global markets. To mitigate environmental impact, the company is making strides toward transitioning its fleet to alternative fuel types, such as Hydrotreated Vegetable Oil (HVO), and is gradually introducing electric trucks into its operations. While the company works towards achieving a fully green fleet, it also implements fuel conservation measures within its logistics operations. Additionally, drivers are trained to adapt their driving styles to be more energy-efficient, further reducing emissions during transportation.

In 2020, ASG became one of the first international food retailers to establish company-wide science-based targets (SBTs) to reduce operational emissions. The company actively monitors its carbon footprint, with operational emissions—arising from sources the company owns and controls (scopes 1 and 2)²—accounting for less than 1% of the total greenhouse gas emissions across its entire value chain. These operational emissions stem primarily from electricity usage, refrigeration, heating, and transportation. ASG has made remarkable strides in reducing direct (Scope 1) and indirect (Scope 2) emissions associated with its operations in recent years. A significant milestone was achieved in 2022 when the company began purchasing green electricity in all its markets, resulting in over 99% of the electricity consumed in its stores, regional distribution centers, and offices from renewable energy sources.

Additionally, ASG has implemented natural refrigerants in several markets, further contributing to its sustainability efforts. By 2022, it had made remarkable progress, achieving a 63% reduction in its Scope 1 and 2 emissions compared to the 2016 baseline. This achievement is particularly noteworthy, given that the company expanded its store base from 5,600 to 7,100 during this period.

The remaining 99% of ASG's greenhouse gas emissions are indirect (Scope 3) emissions, originating from upstream and downstream supply chains. The majority of these emissions are linked to the products sold to customers. When factoring in

² The three scopes are a way of categorising the different kinds of emissions a company creates in its own operations and in its wider 'value chain' (its suppliers and customers). Scope 1 are those direct emissions that are owned or controlled by a company, whereas scope 2 and 3 indirect emissions are a consequence of the activities of the company but occur from sources not owned or controlled by it (Greenhouse Gas Protocol, 2024; National Grid, 2024).

emissions from external logistics providers, the overall reduction in total operational emissions stood at 46%.

The Scope 3 emissions arise from the entire corporate value chain, including product sourcing and logistics. Recognizing the importance of engaging with its suppliers, ALDI has conducted annual surveys since 2021 to assess their climate commitments. The results from the latest survey indicate that 26% of strategic suppliers responsible for a significant portion of product-related emissions have either set targets aligned with the SBT criteria or are committed to doing so within the next two years. This collaborative approach supports suppliers' climate protection efforts and fosters a collective movement toward sustainability. The company aims to work closely with its suppliers to lower product-related emissions throughout the entire supply chain - from the farm level to manufacturing and end-use by consumers. As part of this effort, ASG encourages its suppliers to establish climate targets that align with the Science Based Targets initiative (SBTi). Specific commodity groups, including meat, dairy, chilled convenience products, and pantry items, will be prioritized in this initiative as the company addresses emissions challenges at a group level.

In 2023, ASG undertook a comprehensive inventory of its Scope 3 emissions, a foundation for developing its Zero Carbon Roadmap. Through this updated baseline assessment, the company has identified ten relevant Scope 3 categories based on the Greenhouse Gas Protocol (2024) (Figure 3). This strategic identification allows the company to focus on the most impactful emission areas, facilitating the implementation of effective reduction measures as it strives to minimize its Scope 3 emissions further.

An essential recognition in ASG's sustainability strategy is that a significant portion of its indirect product emissions is linked to land use, land management, and land use change. Therefore, the company acknowledges the critical need to protect these sectors and is actively working to understand its role in safeguarding these vital resources. Through these comprehensive efforts, ASG is positioning itself as a leader in climate protection and sustainable retail practices.

Strategic sustainable goal 2: Animal welfare³

The ASG is firmly committed to enhancing animal welfare standards, particularly given the significant role of meat, dairy, and eggs in their product offerings. The urgency of this commitment stems from the broader global challenges associated with food production, which are linked to numerous threats facing the planet, including environmental degradation, ecosystem disruption, and social welfare issues. The food systems in place today have become highly industrialized, with the livestock sector emerging as the largest consumer of agricultural land. The number of land animals slaughtered for food has surged eightfold since the 1960s, with most farmed animals raised in intensive systems that adversely affect their welfare.

Recognizing the high demand for animal products and customers' elevated expectations, the company actively addresses these challenges by implementing specific animal welfare standards tailored to meet the varied perceptions and legal requirements across their national markets. Its commitment encompasses several crucial aspects:

- *Ethical sourcing:* ASG ensures that none of its products contain raw materials derived from exotic or endangered animal species. It also maintains a strict policy against animal testing in their health and beauty products, detergents, and cleaners. ASG does not offer products containing angora wool or real fur, and they prohibit mulesing in merino wool production.
- *Humane treatment:* ASG prohibits suppliers from live-plucking and force-feeding ducks and geese. Furthermore, they do not produce or sell foie gras or meat from birds explicitly raised for foie gras, reflecting a clear stance against inhumane treatment. They are committed to sourcing 100% of their shell eggs from cage-free supply chains by 2025.
- *Slaughter practices:* There are stringent requirements placed on fresh meat and poultry suppliers to ensure that appropriate stunning methods are applied during slaughter. This step is critical in minimizing suffering and enhancing the welfare of the animals.

³ Adapted from ALDI SOUTH Group, 2024h, 2024i.

- *Organic animal products:* They offer and ensure that organic meat, poultry, eggs, milk, and dairy products are labeled on their packaging, in ASG's stores, and in advertising materials.
- *Non-animal food products:* They provide their customers with vegetarian and vegan products as alternatives to animal-sourced products.

ASG has emerged as a pioneering force in promoting better animal husbandry practices in Germany. Since 2019, they have voluntarily labeled their meat products, and, since 2022, selected dairy products, according to the "Haltungsform" system. This voluntary cross-sectoral guide provides a four-stage rating system that categorizes the conditions under which animals are kept, ranging from minimum (level 1) to premium/organic (level 4) conditions. Notably, 100% of drinking milk sold in Germany comes from husbandry levels 3 and 4, while 50% of fresh meat is sourced from the same higher welfare standards. ASG aims to achieve 100% sourcing of fresh and processed meat from suppliers, meeting these elevated standards by 2030.

The commitment to animal welfare also extends to ASG's operations in the UK through the ASG Dairy Farm Partnership with Arla Foods, a farmer-owned cooperative. This initiative focuses on developing best practices in animal welfare and farm management, thereby enhancing the overall welfare standards in the UK dairy industry.

In addressing the welfare of laying hens and broiler chickens, ASG recognizes the challenges posed by conventional cage systems, which currently confine nearly 85% of the world's 8.3 billion egg-laying hens. The welfare of these hens has been a significant concern for decades, and the company has made notable progress by ensuring that 95% of shell eggs sold by the ASG are now cage-free. Additionally, ASG Germany was the first market within the ALDI Group to commit to the European Chicken Commitment (ECC), which sets forth science-based welfare standards addressing breeding, housing, stocking density, and slaughter practices for broiler chickens. To further enhance welfare, HOFER Austria has begun introducing slower-growing breeds for certain products, emphasizing a commitment to more humane practices in poultry farming.

Beyond food products, ASG is also dedicated to improving animal welfare standards in their non-food offerings. They adhere to various certifications to ensure the ethical treatment of animals used in fibers and materials. These include the Downpass Traceability Standard, the Leather Working Group (LWG), the Responsible Down Standard (RDS), the Good Cashmere Standard (GCS), the Responsible Wool Standard (RWS), and the Global Organic Textile Standard (GOTS).

Through these multifaceted efforts, the ASG demonstrates a comprehensive animal welfare approach, addressing the ethical and practical dimensions of modern food production and retailing. Their commitment not only enhances the welfare of animals within their supply chains but also responds to the growing consumer demand for ethically sourced and produced products.

Despite the complexity of animal welfare considerations across products such as fresh meat, eggs, milk, dairy, textiles, and cosmetics, and the diverse markets in which the ASG operates, the company recognizes the industry's need to address the key challenges that impact core animal species (laying hens, broiler chickens and turkeys, pigs, dairy cows, and beef cattle). Its goal is to enhance animal welfare standards in their global supply chains, and they are actively working to tackle the challenges of close confinement, certification, environmental enrichment, antibiotics & growth promoting substances, routine mutilations, live transport and pre-slaughter stunning (ALDI SOUTH Group, 2024i).

The requirements and conditions of the national markets within the individual countries of the ASG vary widely, as do the approaches taken to improve animal welfare standards throughout their global supply chains.

Strategic sustainable goal 3: Healthy nutrition⁴

ASG is committed to promoting healthy nutrition as an integral component of sustainable food systems, emphasizing its critical importance for both individual well-being and the health of our planet. Their overarching goal is to make healthy food options not only simple and accessible but also sustainable and affordable for

⁴ Adapted from ALDI SOUTH Group, 2024j.

all consumers. This initiative is particularly relevant in light of the escalating global health challenges that stem from inadequate nutrition and rising obesity rates.

A balanced diet is fundamental in strengthening immune systems, supporting development, and reducing the risk of non-communicable diseases such as diabetes, heart disease, stroke, and cancer. Approximately 65% of the world's population currently resides in countries where obesity poses a more significant health threat than hunger. This stark reality underscores the urgent need for effective interventions to promote healthier dietary choices. In response, ASG is focused on making nutritious food readily available by offering a diverse array of fresh fruits, vegetables, and food products that cater to various dietary requirements, including those for special diets.

Recognizing its pivotal role as a global food retailer, ASG is determined to address the multifaceted challenges surrounding healthy nutrition. Their strategy extends beyond sustainable sourcing practices, ensuring that the food they stock is high-quality and nutritious. To achieve these aims, the company has established specific targets that are tailored to each country in which they operate. These targets include:

- *Product reformulation:* ASG is committed to reformulating existing products to enhance their healthiness. This involves reducing unhealthy ingredients such as fat, salt, and sugar levels while increasing fiber content and the proportion of plant-based proteins.
- *Innovative product portfolio:* The company is actively adjusting its product offerings to include healthier and more innovative types of food, mainly focusing on plant-based alternatives. This shift is designed to meet consumers' evolving preferences seeking nutritious options.
- *Nutrition labeling:* ASG provides clear and intuitive labeling of processed and packaged foods. This initiative empowers consumers to quickly assess the nutritional quality of their products, facilitating informed decision-making.
- *Nutrition education:* To encourage healthy eating habits, ASG promotes education around nutritious and balanced diets. This includes sharing recipes online and disseminating information through nutrition reports that help consumers understand the benefits of healthy eating.

In Germany, ASG has launched an ambitious healthy nutrition agenda to provide a wide variety of minimally processed, natural foods. Notably, their premium organic product line, "Nur Nur Natur," adheres to the highest organic standards while ensuring maximum flavour and the purest ingredients. This range is carefully crafted to be free from unnecessary additives, flavour enhancers, and artificial flavours, aligning with ASG's commitment to quality and health.

The connection between healthy diets and sustainable food production systems is a key focus for ASG. By addressing healthy eating as part of their Global Sustainability Strategy, they aim to impact public health and the environment positively. This includes efforts to reduce greenhouse gas emissions, promote animal welfare, and uphold human rights within their supply chains.

In a noteworthy demonstration of their commitment to social responsibility, ASG has partnered with Meleco and the non-profit organization SUNUA (Support Ukraine Now Upper Austria) to produce and deliver high-quality organic baby food to individuals affected by the ongoing Russia-Ukraine war. This initiative specifically targeted regions in Ukraine, including cities such as Kyiv, Kharkiv, Dnipro, Kramatorsk, Cherson, Mykolajiw, and various smaller towns and villages. Numerous hospitals, refugee camps, and orphanages received these essential supplies, including organic puree made from bananas, pears, apples, blueberries, blackberries, carrots, mangoes, sweet potatoes, and peas.

Strategic sustainable goal 4: Food waste⁵

Food waste is a pressing issue that significantly impacts the environment, contributing as much to greenhouse gas emissions as road transportation. The environmental implications of food waste extend beyond just the loss of nutritious food; they encompass the vast resources required to grow, process, package, and transport food. The later food is wasted in the supply chain, the more energy and natural resources are consumed. At the producer level, food waste often stems from mismatches in production - how much, what type, and when food is produced. More food is wasted on farms and during harvesting than in global retail, amounting to approximately 1.2 billion tonnes annually.

⁵ Adapted from ALDI SOUTH Group 2024k, 2024l.

The scale of food waste is staggering; globally, people discard the equivalent of 23 million fully loaded 40-tonne trucks of food every year. This waste typically ends up in landfills and incinerators or rotting in fields, exacerbating environmental problems. According to the UNEP Food Waste Index Report, the average individual throws away approximately 47 kilograms of food each year, a statistic that applies to both lower-middle-income and high-income countries. This waste is particularly troubling given that nearly 30% of the world's population experiences limited or uncertain access to nutritious food. It highlights the urgent need for collective action to address food waste and its consequences.

For ASG's stores and operations, the company reports an operational waste of around 149,000 tonnes per year, which translates to about 22 delivery trucks of waste each day. To address this, ASG is implementing strategies to limit in-store waste, manage inventory more effectively, and reduce issues related to delayed deliveries and overstocking. ASG has set ambitious goals to reduce food waste to enhance food security, tackle climate change, and protect the natural environment (ALDI SOUTH Group, 2024f).

Food waste occurs at every stage of the food supply chain, from production to consumption. Producers, suppliers, retailers, and consumers need to work together to combat this issue. The ASG has set a specific target to halve its operational food waste by 2030. This initiative includes diverting over 90% of unsold food through various means such as donations, animal feed, and composting, thus ensuring that food that is still good to eat does not go to waste (ALDI SOUTH Group, 2024f).

Household food waste is driven primarily by excessive purchasing and the lack of knowledge regarding food freshness and safety. Although ASG has limited control over household waste, the company is committed to helping customers make informed decisions through clear product safety labeling. The company is exploring cost-effective measures to encourage customers to minimize household food waste.

Recognizing that food waste primarily originates outside its operations, ASG works closely with suppliers to reduce and redistribute food waste throughout the supply chain. This involves better forecasting, accepting a wider variety of fruit and vegetable sizes, and utilizing any overproduction effectively.

To further combat food waste, ASG has introduced initiatives aimed at changing consumer attitudes, particularly in the German and UK markets, by promoting “Krumme Dinger” (crooked goods) and “Wonky Vegetables.” These products, though not aesthetically perfect, are still nutritious and tasty. The company also donates significant surplus food to charity partners and is exploring ways to convert food waste into animal and insect feed and biogas through composting.

In 2023, ASG UK achieved an impressive 57% reduction in food waste, setting a benchmark for the company’s global initiatives. The UK division has set a new target to achieve a 90% reduction in operational food waste and was the first to partner with the app Too Good To Go, which connects consumers with stores with surplus food still safe for consumption. This collaboration has already saved over 100 million meals from going to waste in Ireland alone, and the service is now also available in Austria.

Food waste presents significant opportunities for recycling and reuse. ASG aims to develop innovative solutions and partnerships that convert food surplus into valuable resources such as pet food, fertilizers, and bioenergy. By collaborating with waste management and recycling companies, the company seeks to close the resource loop and implement circular solutions that limit waste generation. To further this goal, the ASG is participating in the third phase of the HolyGrail 2.0 initiative, which leverages watermark technology to improve sorting processes in waste management facilities. This technology enhances the ability to recycle plastics efficiently, thereby supporting a circular economy. The group is also committed to ensuring that by 2030, 90% of its global operational and food waste will be diverted from landfills and incineration, showcasing its dedication to sustainable waste management practices. In Austria, ASG has launched the Rettenswert brand to repurpose surplus products and upcycle them into more valuable offerings. This initiative, trialed in 2022 and officially launched in 2023, includes products like pumpkin pesto made from imperfect pumpkins, antipasti from unevenly sliced courgettes, and chutneys and jams made from surplus fruits and vegetables. Notably, the Rettenswert ketchup, produced from an excess of seasonal tomatoes, is highlighted as the only ketchup made entirely from locally grown ingredients in Austria.

ASG is actively participating in the Consumer Goods Forum Food Waste Coalition of Action alongside other significant retailers, focusing on consumer engagement through campaigns that promote awareness and knowledge-sharing about food waste reduction strategies. The Coalition, launched in June 2020, aims to tackle this complex crisis, with 1.3 billion tons of food—valued at around USD 1.3 trillion—going uneaten each year, representing about one-third of all food produced. This waste leads to economic losses, exacerbates global hunger, and depletes essential resources like water and energy. Aligned with the UN Sustainable Development Goals, specifically Goal 12 on Responsible Production and Consumption, the coalition is committed to halving global food waste per capita at retail and consumer levels by 2030. It focuses on increasing transparency regarding food waste and developing innovative solutions to mitigate it. Activities for ASG and other coalition members include measuring food waste within their operations, collaborating with suppliers, and partnering with other companies to reduce food waste and help customers minimize their waste.

Strategic sustainable goal 5: Circularity and sustainable packaging⁶

ASG recognizes its influence in the packaging ecosystem as a major retailer and strives to drive system change toward a circular economy. This involves moving away from a linear consumption model—where products are used and discarded—to one that emphasizes elimination, reuse, and recycling of packaging materials. By circulating more packaging materials, the company aims to reduce waste and promote resource efficiency. Regarding product design, it understands that circularity begins at the design phase, where up to 80% of a product's environmental impact can be determined. The company focuses on creating durable, modular, and recyclable products that utilize more recycled materials and minimize the use of virgin materials. This includes exploring bio-based materials and designing products with a closed-loop approach, which ensures that materials can be reused effectively once a product reaches the end of its life.

ASG is actively pursuing initiatives to enhance the sustainability of its packaging, recognizing that packaging plays a vital role in modern life while posing significant environmental challenges. As an essential component of product delivery, packaging

⁶ Adapted from ALDI SOUTH Group, 2024m, 2024n.

helps maintain food freshness, facilitates handling, and reduces food waste. However, it also requires considerable raw materials, energy, and effective waste management, necessitating a shift towards more sustainable practices. To address these challenges, the company has established ambitious sustainability goals to improve its own-brand packaging. By 2025, the group aims to ensure that all own-brand packaging is reusable, recyclable, or compostable. Additionally, it is committed to increasing the recycled content in its plastic packaging, targeting a goal of 30% recycled materials. These efforts are part of a broader commitment to reduce overall packaging material usage by 15% and to cut the use of virgin plastic by 40% (ALDI SOUTH Group, 2024n).

ASG's approach includes innovative actions to reduce its packaging carbon footprint. The company is collaborating with packaging suppliers and recyclers to integrate more recycled content into its products while exploring new sustainable solutions. Some key initiatives include transitioning to clear product caps, establishing in-store collection systems for recyclables, promoting home composting, and eliminating plastic shopping bags. Moreover, it has removed plastic shrink wraps from bulk items to minimize plastic usage even further.

International Recyclability Guidelines provide clear recommendations for sustainable packaging design. These guidelines are designed to assist suppliers and purchasing teams in optimizing packaging solutions and improve communication across the supply chain. By making these guidelines publicly available, ASG seeks to enhance transparency and foster collaboration within the industry, ensuring that packaging adheres to current recycling standards and anticipates future regulatory requirements. Another important initiative is RecyClass, a cross-industry initiative aimed at improving the recyclability of plastic packaging and establishing standardized methods for calculating and tracking recycled content in Europe. It focuses on developing Recyclability Evaluation Protocols and scientific testing methods for innovative materials, which inform the Design for Recycling Guidelines and the Recycling Online Tool. Additionally, RecyClass provides Recyclability Certifications for plastic packaging and Recycled Content Traceability Certifications for plastic products.

Strategic sustainable goal 6: Human rights⁷

ASG is committed to respecting human rights in its operations and supply chains, guided by its "Human Rights and Environmental Due Diligence Policy." It supports mandatory human rights legislation for the industry. These rights are formulated in 'ALDI Business Partner Sustainability Standards' and encompass crucial areas such as non-discrimination, health and safety, freedom of association, promotion of gender equality, the right to fair remuneration, and prohibiting practices like human trafficking, child labor, and forced labor.

ASG The Group strongly emphasizes supply chain transparency as the cornerstone of their sustainability efforts. Understanding the origin of products and raw materials is crucial for ensuring compliance with their human rights requirements, conducting risk analysis, monitoring activities, and implementing effective projects. ASG collaborates closely with business partners to enhance this transparency, allowing for a clearer understanding of each product's journey.

ASG identifies and prioritizes human rights risks within its operations and supply chains. The company conducts thorough risk analyses and human rights impact assessments (HRIAs) to pinpoint actual and potential risks. This process helps them address adverse impacts their business might cause, contribute to, or be directly linked to. These assessments follow a detailed methodological approach, including extensive background research and active engagement with stakeholders, such as workers, community members, smallholder farmers, and women. This engagement ensures a deep understanding of their business activities' potential and actual adverse impacts. Human Rights Impact Assessments (HRIAs) are essential tools that provide a company with a comprehensive understanding of its supply chains and their impacts on human rights. This knowledge is vital for identifying potential human rights risks and areas that require improvement. By promoting transparency, the company can build trust with stakeholders, including employees, consumers, and communities, fostering a culture of accountability. The findings from HRIAs play a vital role in strengthening ASG's standards and enhancing its due diligence processes. Each HRIA culminates in developing a supply chain-specific Human Rights Action Plan (HRAP). These action plans are designed to support the

⁷ Adapted from ALDI SOUTH Group 2024a, 2024p.

Sustainability and Buying Teams within the ASG in their efforts to deliver enhanced human rights outcomes for workers and communities. Implementing these plans is not a one-time effort; ASG is committed to monitoring progress and ensuring the effective execution of the initiatives outlined in the HRAPs. To maintain transparency and accountability, the company intends to publish progress reports that track improvements over time, allowing stakeholders to see the tangible impacts of its efforts in promoting human rights within its supply chains.

To prevent and mitigate human rights-identified risks, ASG implements several key measures:

- *Contractual requirements and capacity building:* The company enforces contractual requirements emphasizing sustainability and provides capacity-building initiatives for its buying departments and business partners. This ensures that all parties are well-informed and committed to sustainable practices.
- *Purchasing practices adjustments:* The company adjusts its purchasing practices better to address adverse impacts on human rights and environmental concerns. This proactive approach helps align their business operations with ethical standards.
- *Audit and certification requirements:* ASG mandates specific audit and certification requirements for supply chains based on identified risks. This ensures that suppliers adhere to necessary standards and practices.
- *Social audits verification:* Through the Global Social Monitoring Programme (SMP), ASG verifies and reviews third-party social audits at production facilities. Accepted standards for these audits include Amfori, BSCI, Sedex/SMETA, SA8000, and other industry-specific standards.
- *Supplier compliance evaluation:* The company evaluates suppliers' human rights and environmental compliance, especially those providing high-priority products, through the Corporate Responsibility Supplier Evaluation (CRSE). This assessment ensures that suppliers meet ALDI's ethical requirements.
- *On-site audits:* ASG conducts on-site audits through the ALDI Sustainability Assessments (ASAs) for high-priority products. These audits comprehensively evaluate supplier practices and adherence to sustainability standards.

The Corporate Responsibility Supplier Evaluation (CRSE) is an annual process implemented by the ASG to foster long-term relationships with business partners who excel in sustainability performance (ALDI SOUTH Group, 2024p).

This evaluation extends beyond traditional audits by utilizing a set of indicators to thoroughly assess the social and environmental compliance management systems of their business partners, as well as the performance of their farms or production facilities. The evaluation involves verifying results through ALDI Sustainability Assessments (ASAs) and is grounded in ASG's contractual sustainability requirements. Suppliers are rated on a scale from A to D, with the company prioritizing sourcing from those rated A and B. This rating system ensures that the company collaborates with partners who meet high sustainability standards. Suppliers rated D risk are removed from the list if they consistently fail to demonstrate improvement. This approach encourages continuous enhancement in sustainability practices among suppliers and ensures that ASG's supply chain aligns with its ethical and environmental goals. Through the CRSE, the company underscores its commitment to responsible sourcing and promoting sustainable practices across its supply chain. Its goals concerning business partners include:

- Ensuring all suppliers of in-scope products undergo an annual review to evaluate compliance with sustainability requirements.
- Enhancing business partners' knowledge and capacity to monitor sustainability, empowering them to meet these standards.
- Building long-term relationships with strategic partners who excel in sustainability, focusing on sourcing from A and B rated partners.

While ASG does not maintain direct contractual or investment relationships with lower supply chain activities—where the most significant human rights impacts have been identified—it remains essential for the company to understand how its business activities might connect to these critical issues. This understanding enables ASG to implement strategies that mitigate risks and promote better practices throughout its supply chain. Key areas where ASG can make a meaningful difference include supplier selection, purchasing practices, and pricing strategies. By carefully considering these factors, the company can influence positive change and contribute to improved human rights conditions.

The company has implemented comprehensive grievance mechanisms to address human rights and environmental concerns. Each ASG country offers platforms like the AlertLine or Council of Trust, allowing internal and external parties to report issues. These mechanisms are accessible in multiple countries, including Germany, Austria, Switzerland, Italy, the US, the UK, Australia, Ireland, Hungary, Slovenia, and Hong Kong.

In addition to these country-specific channels, ASG partners with civil society and industry stakeholders to establish multi-stakeholder grievance mechanisms in producer countries. These initiatives include the Amfori SPEAK FOR CHANGE Programme, the Impartial Worker Occupational Safety and Health Complaints Mechanism (RMG Sustainability Council), the Roundtable on Sustainable Palm Oil (RSPO) Complaints System, and the Issara Worker Voice Programme. Through these channels, affected rightsholders can submit complaints about human rights violations linked to ASG or its business partners.

Regarding remediation, ASG is committed to taking all allegations seriously. They take appropriate remedial actions if their business activities cause or contribute to negative impacts. This includes developing Corrective Action Plans (CAPs) with specific timelines to address and remediate issues. The company also works with remediation partners, multi-stakeholder initiatives, and local organizations to implement long-term solutions.

Internal processes, such as changes in purchasing practices, additional training, and audits, may be adjusted to address identified risks. Additionally, ASG may temporarily suspend business with partners who fail to comply with their standards.

Furthermore, ASG's commitment to fostering responsible and sustainable supply chains extends to its membership in the Consumer Goods Forum (CGF). This global network brings together CEOs and senior managers from over 400 retailers, manufacturers, and service providers, all focused on driving positive change across the industry. The CGF aims to address significant sustainability challenges, including human rights abuses, deforestation, and greenhouse gas emissions, emphasizing the necessity for collective action within the consumer goods sector. By joining the CGF, ASG collaborates with other industry leaders to implement effective strategies that promote responsible sourcing and carbon reduction, reinforcing their

commitment to corporate responsibility and sustainable development. The motto of the CGF, "Better Lives through Better Business," resonates with ASG's philosophy, as they believe that long-term partnerships within the industry are essential for advancing global sustainable development.

3 Assignments and Discussion Questions

In this case study, the task for students is twofold:

Phase 1: Study the existing aspects of sustainability that ASG implements in the primary activities of its value chain. For this purpose, the primary activities of the retail value chain (Section 1.2.), the concept of sustainability (Section 1.3.), and the global sustainability strategy (Section 2.2.2.) should be examined. List the findings for each of the nine primary value chain activities. For each of the identified aspects of sustainability, identify its possible effects on the company's value creation (efficiency and differentiation). Additional information on the company's corporate sustainability can be obtained from the ASG web resources listed among the references cited in this case study.

Phase 2: Develop ideas for sustainability management in ASG, aiming mainly at increasing the company's value by differentiation (innovation). Besides studying primary activities, discuss supporting activities from the aspect of possible sustainability approaches to increase the company's value by differentiation (Section 1.2.) as well. Write down the findings for value chain activities, and for each of the three aspects of sustainability (environmental, social and economic).

The following questions should guide you in your task completion:

1. What are discount retailers' key differentiating characteristics compared to other retailers?
2. Identify three activities for each of the nine primary activities of the discount retailer's value chain.
3. Identify three activities for each of the nine support activities of the discount retailer's value chain.
4. Describe the Sustainability Principles of ASG, using the document at <https://sustainability.aldisouthgroup.com/files/aldi-sustainability-principles>.

For each principle, list one possible sustainable practice that could increase the value for the company's customers.

5. Describe the sustainability implementation planning process for each of the six strategic areas of ASG's sustainability strategy.
6. List three key implementation activities for each of the six strategic areas of ASG's sustainability strategy.
7. Describe the process of monitoring the implementation of sustainability for each of the six strategic areas of ASG's sustainability strategy.
8. List three of the six strategic areas of sustainability strategy on which the retailer has the most direct influence.
9. List the key stakeholders and their roles for each of the six strategic areas of ASG's sustainability strategy.
10. List three complaint mechanisms ASG uses regarding unsustainable practices and describe their functions.
11. Describe ASG's Business partners' sustainability standards, using the webpage <https://sustainability.aldisouthgroup.com/files/2023-business-partner-sustainability-standards>. What kind of impact could these standards have on a company's value creation?
12. List five labels that ASG uses to demonstrate the implementation of sustainable practices and their potential impact on creating value for customers.
13. Find out whether the ASG standardizes its sustainable practices on international markets or localizes them and explain the reasons for the standardization or localization of these practices.
14. Describe three ASG's sustainable stories, using the webpage <https://sustainability.aldisouthgroup.com/making-change/sustainable-stories>. How did these sustainability activities increase the value for the company's customers?
15. Creating value through sustainability can be achieved through collective effort. Identify internal and external stakeholders who can contribute to this.
16. Critically assess the opportunities and challenges of discount retail in the area of sustainability (for example, <https://www.theretailbulletin.com/grocery/sustainability-in-grocery-retail-challenges-and-opportunities-21-06-2024/>, <https://businessmodelanalyst.com/aldi-swot-analysis/?srsltid=AfmBOoqe0vGPxCmMqIBGNANPaRlpQsqryhzBKW40QLHWqOiCpfIvgTc>, <https://www.iese.edu/insight/articles/hard-discount-retailers-secrets-success/>)

17. How can grocery stores encourage customers to sustainable consumption (see, for example, <https://www2.deloitte.com/content/dam/Deloitte/ca/Documents/consumer-industrial-products/ca-en-consumer-creating-value-from-sustainable-products-aoda.pdf>)?
18. Consider which aspects of the retailer's sustainability would convince you of sustainable consumption, how to co-create sustainable consumption as a consumer, and how to support it.

4 Conclusions

Various political, economic, social, technological, environmental, and legal factors are reshaping the global retail landscape, emphasizing the need for adaptability and innovation among retailers. Continuous innovation is essential for maintaining a competitive edge in the retail sector. It integrates the latest technologies, such as AI, AR, VR, and blockchain, to enhance operational efficiency, reduce costs, and provide superior customer experiences. Embracing innovation allows retailers to stay ahead in a fast-paced and dynamic industry.

In today's competitive landscape, mastering the retail industry value chain is essential for delivering seamless shopping experiences, optimizing operations, and driving growth. A well-integrated and innovative value chain ensures product availability, timely delivery, and high customer satisfaction, crucial factors for retaining loyal consumers. Value chain analysis is a powerful tool that could help retailers identify areas for improvement and efficiency and create new value for their customers. Companies can uncover value-creation opportunities by analyzing the value chain. Leveraging data analytics allows retailers to gain insights into consumer behavior and market trends, facilitating informed decision-making. By optimizing each value chain component—from product design to customer service—retailers can enhance value creation, reduce costs, and improve overall customer satisfaction, ultimately driving sustainable growth.

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Didactic Use: This case study is useful for courses in international business and marketing, where students analyze the role of sustainability management in value creation through differentiation within the discount retail industry. It is particularly relevant for topics covered in FEB courses such as *Basic of international business*, *Basic of international business and tourism*, *International marketing*, *International marketing management*, and *Strategic international marketing management* on undergraduate and master's programs.

SUSTAINABLE GLOBAL VALUE CHAIN: THE CASE OF IKEA

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The increasing global fragmentation of production and the rise in cross-border transactions highlight the significance of tracing and understanding global value chains (GVCs). Discussing sustainability in GVCs demands a thorough examination of their intricate components. The value chain (VC) framework may be used to depict and advance sustainable paths of companies. There is a research gap in exploring sustainability implementation in the GVCs since there is no academic consensus on the relevant theoretical framework. In this case study, we link the business model and the value chain frameworks to explore the strategic and operational aspects of creating value through sustainability in the GVC. Studying the good practices of IKEA's sustainable business model and GVC, our case study aims to provide a systematic approach to identifying value creation through cost-efficiency and differentiation in various upstream and downstream activities of the company's value chain. We have found that this approach can increase the depth of GVC sustainability due diligence, improving insight into sustainability as a driver of a company's competitive advantages.

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IKEA

TRAJNOSTNA GLOBALNA VREDNOSTNA VERIGA: PRIMER PODJETJA IKEA

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Vedno večja globalna razdrobljenost proizvodnje in porast čezmejnih transakcij poudarjata pomen sledenja in razumevanja globalnih vrednostnih verig (GVC). Obravnavanje trajnosti v GVC zahteva temeljito preučitev njihovih zapletenih sestavnih delov. Okvir vrednostne verige (VC) se lahko uporablja za prikaz in pospeševanje trajnostnih poti podjetij. Pri raziskovanju implementacije trajnosti v GVC obstaja raziskovalna vrzel, saj ni akademskega soglasja o ustreznem teoretičnem okviru. V tej študiji primera povezujemo okvir poslovnega modela in okvir vrednostne verige, da bi raziskali strateške in operativne vidike ustvarjanja vrednosti s pomočjo trajnosti v GVC. S preučevanjem dobrih praks trajnostnega poslovnega modela in GVC podjetja IKEA želimo z našo analizo zagotoviti sistematičen pristop k ugotavljanju ustvarjanja vrednosti s stroškovno učinkovitostjo in diferenciacijo v različnih dejavnostih na višji in nižji stopnji v vrednostni verigi podjetja. Ugotovili smo, da lahko ta pristop poveča poglobljenost skrbnega pregleda trajnosti GVC, kar vodi k izboljšanemu vpogledu v trajnost kot dejavniku konkurenčnih prednosti podjetja.



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1 Literature Review

1.1 Value Chain

Successful companies create value with each transaction - for their customers in the form of satisfaction and for themselves and their shareholders in the form of profit (Stobierski, 2020). Value chain is a conceptual framework developed by Michael Porter in 1985 for the analysis of a company's activities and processes that contribute to creating value for customers. It focuses on understanding how a company can maximize its competitive advantage by optimizing the value creation process. A company that understands its value chain will create strong connections between customers' perceived values and the company's activities. Value chains provide a strategic view, emphasizing innovation, technology, social trends, and research and development.

Porter (1985) defines a firm's value chain as comprising two categories of activities impacting its margin: primary and secondary.

Primary activities are core functions of the company, creating and delivering products and services for customers:

- *Inbound logistics*: Receiving, storing, and distributing raw materials and components.
- *Operations*: Converting inputs into finished products.
- *Outbound logistics*: Collecting, storing, and distributing finished products to customers.
- *Marketing and sales*: Promoting, selling, and delivering products to customers.
- *Service*: Providing customer support, maintenance, and other after-sales services.

Secondary activities support and enhance the efficiency of primary activities, contributing to the company's competitive advantages:

- *Procurement*: Sourcing and purchasing raw materials, equipment, and other inputs.

- *Technology development*: Investing in research and development and adopting new technologies to enhance products and processes.
- *Human resource management*: Recruiting, training, and retaining employees.
- *Infrastructure*: Overseeing the company's organizational structure, legal and financial matters, and other administrative functions.

Critical drivers of value creation are the interrelations between primary and secondary activities of the value chain (Hollensen, 2019).

1.2 Value Chain Analysis

Value chain analysis is a process where a company identifies the primary and secondary activities that add value to its final product and analyzes these activities to reduce costs or increase differentiation (Hill & Hult, 2019). It aims to discover which activities deliver the most value in terms of lower costs or competitive differentiation and which could be improved. Successful companies focus resources and investment on the activities that bring them most value. They will also reduce the focus on the activities that do not deliver higher value from the customer's point of view. Conducting a value chain analysis assists companies in informed decision-making, identifying ineffectiveness, understanding interconnections, optimizing activities, establishing a competitive edge, and enhancing core competencies insights.

1.2.1 Competitive Advantage Types

There are two approaches to analysing a company's competitive advantage, i.e., the cost advantage approach and the differentiation advantage approach.

The cost advantage approach is used when a company aims to compete on costs and wants to understand the sources of its cost advantage or disadvantage and what factors drive those costs. A company has to go through 5 steps analysis to gain cost advantage (Daniels, Radebaugh & Sullivan, 2013):

- *Step 1*. Identify the company's primary and support activities.
- *Step 2*. Establish the relative importance of each activity in the total cost of the product.

- *Step 3.* Identify cost drivers for each activity.
- *Step 4.* Identify links between activities.
- *Step 5.* Identify opportunities for reducing costs.

The differentiation advantage approach is used when a company aims to understand its possible sources and intends to prepare differentiation strategies. A company has to go through 3 steps analysis to gain advantages from differentiation (Daniels, Radebaugh & Sullivan, 2013; Hill & Hult, 2019):

- *Step 1.* Identify the customers' value-creating activities and focus on activities that contribute the most to creating customer value.
- *Step 2.* Evaluate the differentiation strategies for improving customer value (e.g., add more product features; focus on customer service and responsiveness; increase customization; offer complementary products).
- *Step 3.* Identify the best sustainable differentiation.

1.3 Value Chain vs. Supply Chain

Value chain and supply chain are interconnected concepts highlighting different elements of producing, delivering, and consuming goods and services. Both play crucial roles in comprehending the entire process of providing value to customers, yet they emphasize different aspects and objectives (Daniels, Radebaugh & Sullivan, 2013; Hill & Hult, 2019).

From the supply chain point of view, the flow of activities is from the source to the consumer. Companies begin at the state of raw materials or primary inputs and then follow the chain to the end user, looking at all the processes along the way. From the value chain perspective, the analysis starts with the consumer. The process begins with the end user and assigns a higher value to the activities most important to the customer.

A supply chain is a component of a value chain. The main objective of a supply chain is to efficiently and effectively manage the flow of materials, information, and finances, aiming to reduce costs and ensure timely delivery. It is a network of entities, activities, and processes that facilitate the production, transportation, and

distribution of goods and services. Key components of a supply chain include (Daniels, Radebaugh & Sullivan, 2013; Hill & Hult, 2019):

- *Suppliers*: They supply the raw materials, components, or services required for production.
- *Manufacturers*: They convert raw materials into finished goods.
- *Distributors*: They handle the transportation and storage of finished products, making them accessible to retailers or customers.
- *Retailers*: They sell products directly to consumers.
- *Customers*: They buy and use the products.

1.4 Global Value Chain

By utilizing outsourcing and offshoring, companies have fragmented their value chains, distributing activities to regions and partners where production/operation is most efficient, capitalizing on resources that are either specialized and skilled or economically advantageous (Ambos et al., 2021). Distributing production tasks across various countries allows companies to focus on specific functions rather than on handling the entire product/service lifecycle (The World Bank, 2020). A company is integrated into a global value chain (GVC) when the product's/service's value is created globally. GVC links economic activities from multiple geographically dispersed locations by leveraging each other's comparative advantage. It refers to the complex process of enhancing the value of products/services at different stages with input from global participants (CCICED, 2021). The emergence of GVCs is driven by advancements in communication, transportation, and logistics, alongside the liberalization of trade policies, which provide companies with greater flexibility in managing global production links. GVC represent a dynamic framework where value is consistently added to products/services through the skills and resources of worldwide contributors, promoting efficiency and specialization in specific production/operation elements. GVCs reshape international trade patterns and significantly transform many national economic structures and development strategies (Yuan & Mähönen, 2024).

1.5 Sustainable Business Model

A business model represents how a company creates, captures, and delivers value (Osterwalder & Pigneur, 2010). The traditional business model (TBM) is linear and focused on growth, emphasizing rationality and efficiency. However, business strategies concentrating solely on maximizing financial returns have not addressed sustainability challenges like climate change, resource scarcity, and evolving customer expectations. Today, companies are increasingly implementing a sustainable business model (SBM) based on sustainable development as a company's value proposition and value creation mindset, which provides value to the customer, as well as to the natural environment and society (Geissdoerfer, Vladimirova & Evans, 2018). The SBM aims to implement proactive stakeholder management, seek business solutions that achieve economic and sustainable development goals, reduce the negative impact of business activities on the environment and society, improve the business model's social value creation, and adopt a long-term perspective. While the TBM is based on a profit model and transaction structure that ignores the enterprise's sustainability elements, the SBM emphasizes that it actively seeks to incorporate environmental and social responsibility, ultimately increasing value for multiple stakeholders (Antikainen & Valkokari, 2016). Thus, the SBM focuses on creating economic value for a broader range of stakeholders and considering the benefits from a social and environmental standpoint. As a result, the corporate sustainability value is formed by the intersection of the three values (Figure 1).

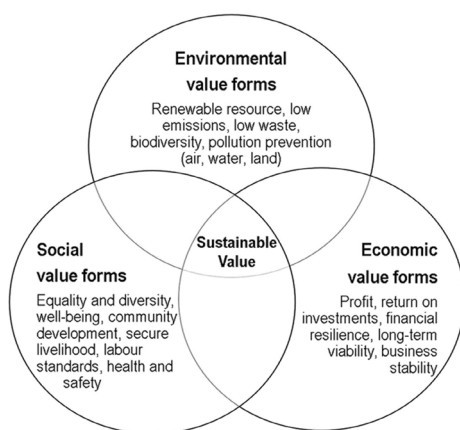


Figure 1: A holistic view of sustainable value

Source: (Evans et al., 2017).

1.5.1 Sustainable Business Model Canvas

Business Model Canvas (BMC) (Osterwalder & Pigneur, 2010) can be adapted and used as a strategic tool for supporting the SBM, although it has not been designed for specific contexts (see Bocken et al., 2019; Geissdoerfer, Vladimirova & Evans, 2018; Pieroni, McAloone & Pigosso, 2019). BMC visualizes critical elements of a company's value creation: value proposition, customer segments, channels, customer relationships, revenue streams, key resources, key activities, key partnerships, and cost structure. In the case of the SBM, a company should integrate sustainability principles in each of these elements. Integrating the adapted BMC into strategic planning helps companies analyze their nine key elements of value creation, providing insights into strengths and areas for improvement. Besides economic criteria, the sustainable BMC focuses on the environmental and social consequences of the company's activities. It aims to maximize positive and avoid negative impacts on society and nature, supports communication with third parties, and prepares for a solid business plan.

1.5.2 Sustainability integration into BMC elements¹

Value proposition

A sustainable value proposition defines the company's distinctive benefits and services while emphasizing its dedication to sustainability. From a consumer perspective, a sustainable value proposition means products and services that meet their needs and align with their sustainability values. For investors, it indicates long-term viability and effective risk management. Employees value working for organizations that emphasizing sustainability, enhancing job satisfaction and loyalty. The role of value proposition in sustainable business can be seen in deeper customer engagement, innovation facilitation, higher operational efficiency, unique brand differentiation, higher risk mitigation, supply chain sustainability, and greater community engagement.

¹ Adapted from FasterCapital, 2024.

Customer segments

In the SBM, companies target the green market as a customer segment that prioritizes sustainability and ethical practices. Understanding this segment is essential for tailoring products and communication, as these consumers are discerning and often willing to pay more for eco-friendly products and services. Their values and lifestyles are related to sustainability elements. They expect transparency, demonstrate loyalty to brands with genuine sustainability efforts, and promote them through word-of-mouth, highlighting innovative sustainability without greenwashing. By grasping the green market's nuances, businesses can align their strategies with the values of this customer segment.

Channels and customer relationships

Channels and customer relationships have evolved beyond mere communication and distribution; they now focus on creating a synergy that reflects the values of environmental stewardship and social responsibility. By establishing sustainability connections, companies can cultivate more robust bonds with customers who share their dedication to the planet while paving the way for new opportunities for innovation and growth. Sustainable communication and distribution channels and customer relationships are related to green marketing, eco-friendly packaging and labeling, digital platforms, customer engagement in sustainability efforts, sustainable after-sales services, community involvement in sustainability projects, and education about the company's sustainability efforts. By adopting these practices, companies create meaningful connections with customers, paving the way for brand loyalty and a sustainable future.

Key activities

Sustainability has become essential to business operations, driving value and innovation. Companies recognize that integrating sustainability is vital for their long-term profitability. Companies with the SBM strive to engage in key activities toward resource efficiency, sustainable supply chains, sustainable product lifecycle management, green logistics, employee engagement in the SBM, sustainable innovation, stakeholder collaboration, reporting, and transparency of their operations. Focusing on these critical activities helps companies achieve cost

savings, innovation, and a competitive advantage in a sustainability-conscious market.

Key resources

In the SBM, essential resources can be the following: renewable energy sources, sustainable supply chains, green infrastructure, innovative materials, circular technologies, collaborative consumption, digitalization and dematerialization, biodiversity conservation, water stewardship, and employee engagement and education. By leveraging these key resources, businesses can minimize their negative environmental and social impact while fostering innovation and resilience.

Key partnerships

Key partnerships are vital in sustainable business practices, enhancing the impact of sustainability efforts by leveraging diverse strengths and resources. Collaborating allows companies to tackle complex challenges more effectively. Partnerships span various sectors, each offering unique perspectives. The key ways they foster sustainable impact are related to resource sharing, innovation acceleration, knowledge exchange, market expansion, policy influence, community engagement, and educational initiatives.

Cost structure and revenue streams

Transitioning to the SBM requires significant changes in companies' revenue models and cost structure. This shift involves adopting sustainability practices and achieving economic viability through innovative financing. Companies are reassessing costs to incorporate long-term sustainability benefits, often involving initial investments in green technologies that promise reduced operational costs and improved efficiency. Key elements of the cost structure include capital and operational expenditures, research and development expenditures, compliance costs, and economies of scale. Regarding revenue streams, companies are exploring green products and services, carbon credits, energy savings, government incentives, and sustainable investments.

1.6 Sustainable Global Value Chain

GVCs are increasingly exposed to numerous risks and shocks that can disrupt operations and affect overall business performance. These risks encompass a variety of factors, including global pandemics, climate change, natural disasters, geopolitical tensions, and cybersecurity threats (AXA, 2020; Berthet & Fusacchia, 2024). Increasing demand for scrutiny of GVCs in recent years also stems from concerning trends, such as the challenge of ensuring equitable distribution of benefits from GVCs participation across different locations (OECD, 2017; The World Bank, 2020). Environmental and social risks within GVCs - like greenhouse gas emissions, hazardous waste, poor working conditions, and child labor - have raised concerns about GVCs potentially worsening these risks (De Marchi & Gereffi, 2023).

Companies must incorporate sustainability into their GVC risk management strategies to anticipate and mitigate these risks (OECD, 2021). Adopting effective, sustainable management strategies before a shock can significantly enhance a company's resilience. By fostering a culture of preparedness and adaptability, companies can respond more rapidly and effectively to unforeseen challenges. This proactive approach helps minimize the immediate impact of shocks and contributes to long-term sustainability and competitiveness. Companies can adopt various approaches, such as diversifying supplier locations, maintaining redundancy among suppliers, shortening supply chains, fostering strong relationships with suppliers, and integrating supply chain stress-testing into the sustainable business practices due diligence framework to withstand disruptions better and ensure continuity. Over the past decade, risk-based due diligence has emerged as a crucial tool for addressing business activities' actual and potential adverse environmental and social impacts throughout GVCs (Ibidem, 2021). Sustainable business operation due diligence explicitly addresses the effects that companies may have on individuals, the environment, and society.

Companies that regard environmental and societal interests as values incorporate sustainability into their GVCs and adopt a systems-thinking approach. Integrating sustainability into GVCs can offer competitive advantages and foster sustainable growth (Nidumolu, Prahalad, & Rangaswami, 2013). Additionally, companies with sustainable GVCs contribute to sustainable development by viewing business

challenges as part of a broader system and creating shared value for businesses, local communities, and the environment.

Companies can use various frameworks to evaluate how they create value and what needs to be improved. The company's good knowledge and understanding of its GVC and continuous assessment of its activities from the costs and differentiation point of view can improve its business model through streamlining and innovation. Sustainability implementation in the GVC and business model can support these efforts, lower the risks of GVC disruptions, and improve its resilience. The existing research has a gap in systematically assessing cost and differentiation competitive advantages based on GVC sustainability implementation. This case study aims to fill this gap by studying the sustainable aspects of IKEA's GVC and dividing them into cost and differentiation competitive advantages. The identified advantages will be inserted into IKEA's sustainable business model canvas, and the ideas to reduce eco-social costs will be developed.

2 Case Study

2.1 Learning Outcomes

By the end of this case study, students should be able to:

Learning Outcome 1: Explain the concept of a company's value chain and its activities;

Learning Outcome 2: Explain the value chain analysis and its significance;

Learning Outcome 3: Differentiate between value chain and supply chain and understand their interconnectedness;

Learning Outcome 4: Differentiate between value chain and global value chain;

Learning Outcome 5: Explain the sustainable business model and the purpose of the business model canvas;

Learning Outcome 6: Explain the sustainable global value chain and its relations to the business model;

Learning Outcome 7: Describe the IKEA's business model;

Learning Outcome 8: Describe IKEA's strategic approach to sustainability implementation and link it with IKEA's business model;

Learning Outcome 9: Describe key characteristics of IKEA's sustainable global value chain and supply chain;

Learning Outcome 10: Describe the significance of IKEA's IWAY code of conduct;

Learning Outcome 11: Describe the role of IKEA's assessment of sustainability impacts, risks, and opportunities within its global value chain;

Learning Outcome 12: Visualize IKEA's sustainable business model using an expanded business model canvas.

2.2 Story (i.e. Case)

2.2.1 Brief History of IKEA

IKEA is a Swedish global retail company of consumer goods known for its affordable, high quality, and ready-to-assemble furniture and home accessories. It is owned by Inter IKEA Holding B.V. and headquartered in Delft, Netherlands. Founded in 1943 by Ingvar Kamprad, it transformed from a small mail-order business into a multinational company (Inter IKEA Systems B.V., 2024). Ingvar Kamprad was born in 1926 in Agunnaryd, Sweden, where he began showing entrepreneurial spirit by selling matches, pencils, and seeds when he was just seven years old. At 17, he founded his mail-order business, IKEA, named after his initials, the family farm (Elmtaryd), and his hometown (Agunnaryd). In 1948, IKEA shifted its focus to furniture, driven by Kamprad's belief in affordable, high-quality furnishings for everyone. This was revolutionary, as furniture was typically expensive. In 1953, IKEA opened its first showroom, allowing customers to experience products before purchase. The introduction of flat-pack furniture in 1956

further transformed the industry by reducing shipping costs and simplifying assembly. With over 470 stores across over 60 countries, IKEA has a significant global presence (Inter IKEA Systems B.V., 2024a).

2.2.2 Business Model of IKEA²

IKEA's business model focuses on self-service and flat-pack design, reducing manufacturing, storage, and transportation costs, which benefits consumers. Ready-to-assemble furniture also lowers IKEA's warehousing expenses and encourages customer participation in the assembly. This approach allowed IKEA to expand rapidly. By adopting flat-pack, ready-to-assemble furniture, IKEA identified a unique opportunity to have customers participate in the assembly process, enhancing their role in the value chain.

The company's customer-centric approach emphasizes value through affordability, design, and convenience, supported by an efficient supply chain and store operations that create a competitive edge. IKEA's commitment to innovation allows it to adapt to evolving consumer preferences and market trends. Moreover, its focus on sustainability and community engagement balances profitability, social, and environmental impact.

Value proposition

IKEA's value proposition is based on four key pillars:

- *Affordability*: The company provides high-quality furniture and home accessories at accessible prices through economies of scale and efficient supply chain management.
- *Design*: Known for its Scandinavian aesthetic, IKEA emphasizes simplicity and functionality, collaborating with global designers to create appealing products.
- *Convenience*: The flat-pack concept allows easy transport and assembly, while self-service store layouts guide customers through the product range.

² Adapted from Inter IKEA Systems, 2024a.

- *Sustainability*: Committed to reducing environmental impact, IKEA sources materials responsibly and aims to become climate-positive by 2030.

Customer segments

IKEA targets the mass market, focusing on value-conscious customers seeking affordable and stylish home furnishings. The company has successfully penetrated the market and built a loyal customer base by serving families, young adults, and professionals.

Key channels

IKEA primarily uses a network of brick-and-mortar stores as its primary distribution channel. With over 470 locations in more than 60 countries, most are large standalone units on urban outskirts, providing ample parking and showcasing the entire product range. In addition to physical stores, IKEA has developed digital channels, including e-commerce and a mobile app that features augmented reality room planning and personalized recommendations. Its website offers an extensive online shopping experience that complements its in-store offerings. The company has also introduced smaller urban stores and planning studios in selected cities to enhance customer accessibility.

Customer relationships

IKEA cultivates customer relationships through a mix of self-service and assisted shopping. Customers can explore showrooms at their own pace, with staff available for support. The company offers home delivery, assembly, and a robust after-sales support system, including warranties and returns. The IKEA Family loyalty programme enhances this strategy by providing members with exclusive discounts, product previews, and access to in-store events. IKEA excels in emotional and functional engagement by allowing customers to personalize their furniture and offering ready-made solutions. Their store layouts create sensory appeal, while mobile apps ensure smooth digital interactions. With about 2 million members in its loyalty programme, IKEA effectively builds community, fostering belonging and enhancing customer loyalty beyond just selling products.

Revenue streams

IKEA's primary source of revenue comes from the sale of furniture and home accessories, which constitutes the bulk of its turnover. Additionally, the company generates income from its in-store restaurant and food market, along with ancillary services such as home delivery, assembly, and installation, as well as from franchise and licensing fees. The company has expanded into real estate in certain markets by providing residential properties as part of its IKEA-inspired neighborhood projects.

Key resources

IKEA's key resources include:

- *Brand*: Known for affordable, well-designed furniture, the IKEA brand is a major asset.
- *Supply chain*: An efficient supply chain enables competitive sourcing, large-scale manufacturing, and global distribution.
- *Store network*: Stores act as showrooms and distribution centers, enhancing the shopping experience and product delivery.
- *Intellectual property*: Patents and copyrights protect IKEA's designs and innovations, ensuring a competitive advantage.

Key activities

IKEA's key activities include product design, supply chain management, store operations, and marketing. The company invests in research and development to create innovative products that meet customer needs while maintaining efficiency and cost control throughout its value chain, from procurement to logistics. IKEA employs a democratic design philosophy that balances form, function, quality, sustainability, and affordability, introducing around 2,500 new products annually to meet evolving consumer tastes. Committed to innovation, IKEA aims to be climate-positive by 2030, using over 60% renewable and 10% recycled materials in its products. IKEA showcases innovation through its self-service and hyper-market formats, enhancing the shopping experience with spacious layouts and pre-configured home solutions that promote cross-selling.

Key partnerships

IKEA's key partnerships include:

- *Suppliers*: It collaborates with over 1,500 suppliers in more than 60 countries for a reliable and cost-effective supply of materials.
- *Designers*: It partners with diverse global designers to merge international trends with Scandinavian design.
- *Local communities*: It engages with local communities to create jobs and support social and environmental initiatives.

Cost structure

IKEA's cost structure emphasizes efficiency and cost control. Key cost drivers include materials, product development and design, manufacturing, store operations, packaging and shipping, technology and IT, and marketing costs. The company's dedication to lean operations and continuous improvement helps minimize costs and sustain the company's competitive pricing strategy.

2.2.3 IKEA's Sustainability Strategy

According to the Sustainability Leaders Survey 2023 (Globescan & The Sustainability Institute by ERM, 2023), IKEA is ranked third globally after Patagonia and Unilever in sustainability leadership. A sustainable business model and evidence of impact and actions are the strongest drivers of a recognized company's sustainability leadership. IKEA's Sustainability Strategy "People & Planet Positive" focuses on three objectives (Inter IKEA Systems, 2024b):

- *Promote circular practices*: It encourages circular practices in households through sustainable products that save energy, reduce waste, and use less water.
- *Ensure resource independence*: It aims to secure long-term access to raw materials and build energy independence through effective supply strategies.
- *Enhance community well-being*: It aims to improve lives by implementing the IWAY code of conduct throughout IKEA's supply chain.

In its Sustainability strategy, IKEA identified three major sustainability challenges that it can impact: unsustainable consumption, climate change, and inequality (Inter IKEA Systems, 2024b). They are linked to three of IKEA's sustainability focus areas and commitments: healthy and sustainable living (inspiring and enabling people to live healthier, more sustainable lives, promoting circular and sustainable consumption, creating a movement in society around better everyday living), circular and climate (transforming into circular business, becoming climate positive, regenerating resources, protecting ecosystems, and improving biodiversity), and fair and equal (being a responsible business and contributing to resilient societies, providing and supporting decent and meaningful work across the IKEA value chain, being an equal, diverse and inclusive business) (Inter IKEA Systems B.V., 2024c, d).

Besides the three identified major sustainability challenges, the UN sustainable development goals and the requirements stemming from sustainability legislation have also played a role in developing IKEA's sustainability strategy. IKEA has linked each SDG with the company's sustainability impacts and commitments (IKEA SDGs Index) (Inter IKEA Systems B.V. 2024d).

Environmental and social aspects of doing business are IKEA's values. The company integrates these values into its business operations and global value chain. Its commitment to supporting UN SDGs is integrated into four key areas: better homes, lives, planet, and company (Ingka Group, 2024). In the area "better homes", the company has committed itself to offering affordable home furnishings to people with big dreams – regardless of wallet size. Within this commitment, the company strives toward affordability and accessibility of its products and services, healthy and sustainable living, and customer and end-user safety. Through "better lives," the company addresses the challenge of creating a fairer and more equal society by contributing to equality, diversity and inclusion, health, safety and well-being, skills development, fair income, human rights, and community impact. The area 'better planet' aims to tackle global environmental challenges through the company's impact on climate change, resource use, circularity and waste, water and biodiversity loss, and water scarcity. Within the "better company" area, IKEA aims to build a sustainable company through financial resilience, ethical business conduct, digital trust, and responsible sourcing.

Based on its Sustainability strategy, IKEA has integrated its support for UN SDGs into its value chain to assess its key impacts, risks, and opportunities along upstream and downstream activities (Inter IKEA Systems B.V., 2024d) and to develop the relevant sustainability measures.

2.2.3.1 The IKEA Way (IWAY) Supplier Code of Conduct³

IKEA recognizes its responsibility to consider the effects of its actions on people, society, and the planet throughout its value chain. Achieving this goal requires that its business partners align with its vision and commitment to sustainability. This is the foundation of IWAY, IKEA's code of conduct for suppliers. IKEA engages with over 1,500 direct suppliers in home furnishings, transport, logistics, distribution services, components, and food, alongside thousands of additional direct suppliers and service providers that support IKEA's operations. With the IWAY code of conduct, IKEA aims to exemplify responsible business practices.

The IWAY framework is grounded in internationally recognized standards and principles, including the UN Guiding Principles on Business and Human Rights, the UN Sustainable Development Goals, and IKEA's values and legal compliance requirements. IWAY represents IKEA's approach to responsibly sourcing products, services, materials, and components. It establishes clear expectations and guidelines regarding environmental sustainability, social standards, working conditions, and animal welfare. Compliance with IWAY is mandatory for all suppliers and service providers associated with IKEA.

The IWAY framework promotes continuous improvement among suppliers through a staircase model that categorizes requirements into four levels: Must, Basic, Advanced, and Excellent. While suppliers are required to meet minimum standards, they are encouraged to exceed these expectations, fostering ongoing development and sustainability. The IWAY framework encompasses the entire supply chain, with specific sections designed for various types of suppliers, including those providing housing, animal-based products, digital platform services, forest materials, and transport. This holistic approach ensures that every part of the supply chain adheres to IKEA's sustainability standards. IKEA utilizes technology to enhance supply

³ Adapted from Inter IKEA Systems B.V., 2019 and Inter IKEA Systems B.V., 2024f.

chain transparency and efficiency through its digital platforms, which monitor suppliers' sustainability performance and support the management of take-back and recycling initiatives.

IWAY is being regularly upgraded, introducing enhanced operational methods and new topics related to sustainability challenges.

The IWAY Standard is founded on ten principles embodying IKEA's goals and expectations for its suppliers. Each principle is further supported by specific IWAY requirements (Inter IKEA Systems B.V., 2019).

The IWAY code of conduct plays a crucial role in IKEA's due diligence process, helping to identify, prevent, mitigate, and account for the impacts of its operations throughout the value chain. Using a risk-based approach, IKEA teams can prioritize their activities and concentrate on achieving meaningful outcomes within the value chain. Before initiating a new business partnership, IKEA performs risk assessments to determine if a potential supplier is capable and willing to adhere to IWAY standards. These assessments are ongoing throughout the partnership. To evaluate risks, the company analyzes various data sets related to the specific supplier, including country and industry risk indices, general industry characteristics, and results from prior verification activities. This risk analysis informs IKEA's planning for implementation and verification activities with the supplier, determining the focus and frequency of these efforts. For potential new suppliers, these assessments are crucial in establishing a partnership and identifying the support needed to implement and sustain IWAY requirements over time. Initially, IKEA suppliers must meet all IWAY Must requirements at all times, which is stipulated in each business contract with IKEA, before any initial delivery or service. IKEA emphasizes the importance of empowering IKEA suppliers and service providers to implement the IWAY system within their operations and the IKEA value chain, tailored to their specific business and regional contexts. IKEA teams across various regions are crucial in assisting suppliers with IWAY compliance. They maintain regular communication, collaborate to achieve shared objectives, and provide training on relevant topics. Additionally, they facilitate peer learning and capacity-building initiatives, including developing and implementing performance improvement plans.

IWAY includes processes for verifying and monitoring compliance with its requirements among IKEA's suppliers and service providers. These verification activities, essential for ensuring effective implementation and development, are conducted by approved IKEA auditors and independent third-party auditors, with both announced and unannounced audits. To ensure the effective implementation of IWAY, non-compliance must not occur repeatedly. IKEA teams monitor the supplier's actions to prevent future non-compliance and offer support to facilitate adherence to IWAY. Failure to implement corrective actions or address issues consistently may result in business consequences, including the potential phasing out of the supplier.

IKEA's Sustainability strategy is consistently reviewed to ensure it aligns with IKEA's overall strategic goals and responds to external developments. The company actively gathers input from stakeholders, scientific reports, advisory boards, sustainability councils, regulatory changes, and partners. This process enables the company to identify and address trends related to major global challenges, revise its plans, and elevate its ambitions. IKEA regularly monitors the realization of its sustainability commitments.

2.2.4 Key Characteristics of IKEA's Sustainable Global Value Chain and Supply Chain⁴

IKEA's global sustainable business model is based on a complex network of value chain and supply chain activities, processes, strategies, and stakeholders:

- *Supplier selection and management*: Suppliers are selected based on their ability to meet quality, cost, and sustainability criteria. Regular audits ensure suppliers' compliance. IKEA builds solid and direct relationships with its suppliers, allowing for better control over product/service quality, costs, and working conditions.
- *Procurement*: Materials and components are procured with suppliers to ensure timely and cost-effective delivery.
- *Sustainable sourcing*: Sustainability is a key focus, with IKEA sourcing eco-friendly materials, minimizing waste, and reducing carbon emissions. This

⁴ Adapted from Inter IKEA Systems B.V., 2024g and Inter IKEA Systems B.V., 2024h.

commitment benefits the environment, enhances IKEA's brand image, and lowers long-term costs.

- *Overall supply chain sustainability:* To further improve supply chain sustainability, IKEA created a proprietary tool called the “e-wheel.” This tool evaluates the environmental impact of its products across five key stages of the supply chain, which are central to its strategy: raw materials, manufacturing, distribution, consumer use, and end-of-life.
- *Product design:* Products are designed in-house, focusing on affordability, functionality, and aesthetics.
- *Outsourcing of manufacturing:* The company outsources manufacturing primarily to low-cost countries such as China and Vietnam. This outsourcing leverages lower labor costs and specialized manufacturing expertise, allowing IKEA to focus on its core competencies like design and marketing.
- *Transportation and logistics:* IKEA utilizes various transportation modes (road, sea, air) for global distribution, maximizing efficiency through centralized warehousing and innovative logistics strategies. IKEA’s goals are to reduce the carbon footprint from every transport they do by an average of 70% and by 80% in absolute terms from its logistics operations. By 2040, IKEA aims to transport its goods using zero-emission trucks and vessels. It announced the intention to increase its fleet of electric delivery vehicles significantly. The company also employs a centralized logistics system that includes warehousing and distribution centers. Cross-docking and flat-packaging help reduce transportation costs and lead times, enhancing inventory management and lowering customer pricing. By managing logistics directly in-store, each IKEA location can effectively monitor and control all processes, ensuring high inventory accuracy at the store level. This approach helps IKEA to lower costs and enhances customer loyalty by creating a user-friendly shopping experience. Consumers can easily find and purchase the furniture and household items they need whenever and wherever they want.
- *Inventory management:* The company implements a just-in-time inventory approach, which minimizes excess inventory and associated costs. This strategy helps maintain lean inventory levels and reduces storage costs. IKEA utilizes a system of "minimum settings" and "maximum settings" to

prevent waste and cost inefficiencies associated with ordering large quantities of unsold items. The minimum settings dictate the least number of products that must be in stock before a new order can be made, while the maximum settings determine the maximum quantity that can be ordered at one time. This approach helps optimize warehouse space for better-selling products. IKEA's "do-it-yourself" model enhances inventory management efficiency and distinguishes its supply chain. By compactly packaging products, customers can conveniently transport their purchases from the warehouse to their homes for assembly. IKEA is renowned for its innovative packaging solutions, notably the OptiLedge, an alternative to traditional wood pallets, and offers benefits such as sustainability, cost efficiency, and flexibility. This strategy enables the company to sustain a more extensive inventory, lowering shipping costs. Additionally, automating the restocking of "high-flow" items—accounting for 80% of sales volume - allows the company to reduce reliance on shipping and manual restocking efforts. In the warehouses, IKEA is increasingly using inventory drones.

- *Retail operations:* Products are sold through uniquely designed retail stores, complemented by online sales and home delivery options to enhance customer experience.

Some key IKEA's supply chain sustainability targets, tools, and measures are evident from Table 1. Most of them are related to green logistics, characterized by optimizing transportation routes to reduce fuel consumption, using alternative energy sources, implementing reverse logistics to manage product returns and recycling, and minimizing packaging waste (Teixeira et al., 2018).

Table 1: Key sustainable characteristics of IKEA's supply chain

Activity	Sustainability targets	Tools	Measures
<i>Transportation and fleet management</i>	Vehicle emissions and fuel efficiency	Electric and hybrid vehicles	Reconstruction of the vehicle fleet, regular maintenance
	Route optimization	Sophisticated technologies (GPS), algorithms for route optimization	Vehicle performance monitoring, data analysis, route adjustment
<i>Storage</i>	Energy efficiency	LED lighting, solar panels, efficient HVAC systems	Consumption monitoring,

Activity	Sustainability targets	Tools	Measures
			renewable sources, employee training
	Sustainable construction practices	Facilities certified according to LEED and BREEAM green building standards	Energy-efficient technologies, sustainable materials, water supply management systems, waste recycling
<i>Management of packaging and materials</i>	Sustainable packaging	Recycled, biodegradable, minimalist packaging design	Reduction of packaging waste, reusable packaging encouragement, user education on recycling
	Waste management	Waste reduction, recycling, and packaging optimization	Material recycling, customizable packaging, initiative to phase out single-used plastics
<i>Reverse logistics and circular economy</i>	Product return and recycling	Return processes of restoration, recycling, and sale of returned products (furniture take-back schemes and cardboard take-back programme)	"Buyback & Resell" programme, material recycling
	Circular economy initiatives	Product life cycle extension and resource optimization	Product renewal, packaging optimization
<i>Cooperation with suppliers and partners</i>	Sustainable procurement	Sustainable supplier practices through IWAY standards, audits, and environmental criteria	IWAY standard, emission reduction, recycled materials
	Cooperation and innovation	Collaborating with stakeholders on sustainable practices in logistics, fostering innovation through technology and research	Transport optimization, sustainable packaging, cooperation with technological partners

Source: (Baranašić et al., 2024).

Despite IKEA's considerable efforts to enhance sustainability within its supply chain, challenges remain in ensuring that all suppliers and partners comply with its sustainability and social responsibility standards. Furthermore, implementing sustainable practices often incurs higher costs, posing a challenge to IKEA's goal of maintaining low prices for its customers. IKEA must balance its sustainability costs

and revenues, aiming to follow its existing business model. Additionally, IKEA should keep investing in innovation and technology to enhance sustainable operations across its value chain. The case of Ikea shows that it is possible to achieve significant progress in sustainability. However, this process requires a strategic approach, long-term investments, and constant adaptation to changed market conditions.

3 Assignments and Discussion Questions

In this case study, the task for students is twofold:

Phase 1: Study and visualize the sustainable business model of IKEA using the attached sustainable business model canvas (see Appendix).

Phase 2: Study IKEA's global value chain and identify competitive advantages related to sustainability implementation. Divide the identified competitive advantages into the groups of cost and differentiation advantages. Insert them into IKEA's sustainable business model canvas and list the ideas to reduce eco-social costs.

The following questions should guide you in solving the tasks:

1. How does IKEA's flat-pack design and self-service model contribute to its competitive advantage in the furniture market? Discuss the implications of this approach for both customers and the company's operational efficiency.
2. How does IKEA balance its commitment to sustainability with its business goals of affordability and customer satisfaction? Consider how IKEA's sustainability initiatives impact its brand reputation, customer loyalty, and long-term profitability.
3. What role do customer relationships play in IKEA's business model, and how do they enhance customer loyalty and community engagement? Analyze the effectiveness of IKEA's loyalty programmes and customer service strategies in fostering a strong connection with its customer base.
4. How can IKEA effectively promote circular practices among its consumers, and what role does consumer education play in achieving sustainable consumption patterns?

5. How does IKEA's commitment to the UN SDGs influence its business strategy and operations? Can you identify potential conflicts or synergies between pursuing these goals and the company's financial objectives?
6. How does the IWAY framework, with its tiered staircase model for supplier compliance, encourage continuous improvement in sustainability practices among suppliers?
7. In what ways does IKEA's risk-based approach to supplier assessment and compliance monitoring enhance its overall sustainability strategy?
8. How does IKEA's approach to supplier selection and management contribute to the overall sustainability of its supply chain?
9. How does IKEA's focus on in-house product design—emphasizing affordability, functionality, and aesthetics—intersect with its sustainability goals?
10. Considering IKEA's initiatives, like using electric vehicles and inventory drones, how do these innovations enhance operational efficiency and sustainability? What potential barriers could hinder the implementation of such technologies in global supply chains?
11. Based on the IKEA Sustainability Report FY24, quantify and critically evaluate the climate footprint at each stage of the IKEA's value chain (see https://www.ikea.com/global/en/images/IKEA_Sustainability_Report_FY_24_2025_01_27_2c35989733.pdf (p. 13)).
12. Read the article Sustainability by Design: IKEA's Eco-Friendly Marketing Efforts (https://www.researchgate.net/publication/378333261_Sustainability_by_Design_IKEA's_Eco-Friendly_Marketing_Efforts) and identify IKEA's key sustainability marketing strategies employed.
13. Using IKEA as an example, describe sustainability as a competitive advantage for the company (see, for example, https://www.researchgate.net/publication/372353413_Sustainability_as_a_competitive_advantage_IKEA_as_a_case_study).
14. Describe the perceived problem of the "Fast furniture business model" using IKEA as an example (e.g. <https://www.euronews.com/green/2024/06/09/ikea-in-the-spotlight-flatpack-furniture-linked-to-systematic-destruction-of-romanian-forests>, <https://www.greenpeace.org/international/press-release/66349/ikea-furniture-destroys-some-of-europes-last-remaining-ancient-forests/>).

<https://www.brusselstimes.com/1000082/europes-last-ancient-forests-being-cut-down-for-ikea-furniture-report-shows>)

15. Identify IKEA's responses and challenges in the field of responsible global wood sourcing (e. g. <https://www.ikea.com/global/en/our-business/sustainability/wood-forestry/> <https://www.ikea.com/global/en/our-business/sustainability/wood-we-use/>).

4 Conclusions

The higher the value a company creates, the more customers will be willing to pay for its products or services. A company can ensure ongoing customer loyalty by surpassing the value offered by competitors. It can optimize its value chain for better efficiency and competitive advantage by understanding how it creates value. Identifying and understanding value chain activities and their drivers is necessary to monitor value creation. Although global value chains (GVCs) bring numerous benefits, companies should be aware of their risks and environmental and societal effects. Finding ways to adjust GVCs to reduce their negative environmental and social impacts and increase their resilience are vital challenges for the future.

Additionally, several emerging trends driven by technological advancements, evolving global business practices, and changing consumer expectations significantly transform value chains. These trends continue to evolve, presenting new opportunities and challenges for companies. To thrive in this ever-changing environment, companies must embrace continuous innovation, adaptability, and a commitment to integrating new technologies and sustainable practices. There is a rising focus on responsible sourcing, ethical labor practices, minimizing environmental impact, and ensuring transparency within value chains. Adopting sustainable practices and complying with environmental and labor regulations are becoming essential for maintaining resilience and long-term competitive advantages.

The effects of COVID-19 on GVCs have highlighted the necessity for holistic and integrated strategies regarding risk, resilience, and sustainability. This perspective encourages viewing businesses not as standalone entities but as integral components of a broader ecosystem encompassing other businesses, consumers, workers, communities, the environment, and society. Disruptions within any segment of this ecosystem can lead to various consequences. Consequently, fostering resilience

requires moving beyond conventional risk management methods and addressing the risks that sustainability challenges present to businesses and the wider community.

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Didactic Use: This case study is useful for courses in international business and marketing, where students analyze the role of sustainability management in value creation through differentiation within the discount retail industry. It is particularly relevant for topics covered in FEB courses such as *Basic of international business*, *Basic of international business and tourism*, *International marketing*, *International marketing management*, and *Strategic international marketing management* on undergraduate and master's programs.

ENHANCING USER ENGAGEMENT IN THE MOBILE APP: AN AGILE APPROACH TO NEW PRODUCT DEVELOPMENT IN THE QUEUE APP

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This case study examines the application of new product development (NPD) methodologies within the mobile application industry, focusing on the Queue app – a platform designed for social content discovery and sharing among movie and TV show enthusiasts. Despite initial success, the app encountered challenges in user engagement, social interaction, and retention. The study details the iterative process undertaken by the product team, guided by the NPD principles, to identify, prototype, and implement a new feature, 'Swipe with Friends.' This feature was designed to address the identified issues by transforming content selection into an interactive and social experience, ultimately leading to significant improvements in user metrics. The case provides insights into how theoretical frameworks in NPD can be practically applied to enhance user engagement and retention in a highly competitive digital landscape.

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IZBOLJŠANJE ANGAŽIRANOSTI UPORABNIKOV MOBILNE APLIKACIJE: AGILEN PRISTOP RAZVOJA NOVEGA IZDELKA V APLIKACIJI QUEUE

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Ta študija primera obravnava uporabo metodologij razvoja novih izdelkov (NPD) v industriji mobilnih aplikacij in se osredotoča na aplikacijo Queue – platformo, zasnovano za družabno odkrivanje in izmenjavo vsebin med ljubitelji filmov in televizijskih oddaj. Kljub začetnemu uspehu je aplikacija naletela na kritične izzive pri angažiranosti uporabnikov, družabni interakciji in zadrževanju. Študija podrobno opisuje iterativni postopek, ki ga je opravil produktivni tim, da bi ob upoštevanju načel NPD opredelila rešitev, izdelala prototip in implementirala novo funkcijo 'Swipe with Friends'. Ta funkcija je bila zasnovana za reševanje ključnih težav s preoblikovanjem postopka izbire vsebine v interaktivno in družabno izkušnjo, kar je na koncu privedlo do znatnega izboljšanja uporabniških kazalnikov. Primer omogoča vpogled v to, kako je mogoče teoretične okvire na področju razvoja novih izdelkov praktično uporabiti za izboljšanje angažiranosti in zadržanja uporabnikov v zelo konkurenčnem digitalnem okolju.



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1 Literature Review

In the fast-paced and highly competitive landscape of the mobile application (mobile app) industry, new product development (NPD) plays a pivotal role in determining the success and longevity of companies. With consumer demands constantly evolving and technology advancing at an extreme rate, businesses are compelled to innovate continuously. Whether by launching entirely new developments or introducing innovative features within existing platforms, the ability to bring new products swiftly and effectively to market is critical. This is particularly true in the mobile app sector, where NPD is both an opportunity and a formidable challenge.

Mobile apps can be defined as software applications that can be executed on a mobile platform (Jabangwe et al., 2018) and can be viewed as one of the layers of the mobile eco-system, which alongside apps consist of mobile app developers, various platforms for the apps and app users (Lim et al., 2015). We can divide mobile applications into native, web, or hybrid. A native app is developed for a specific operating system platform (OS) (Phyo, 2014), such as Android OS or Apple iOS. Mobile web apps can be accessed through browsers, making them available across OS platforms, while missing out on some of the functionalities reserved for a particular OS. Finally, hybrid apps represent a mixture of both, however in terms of user experience more closely resemble mobile web apps than native apps (Phyo, 2014).

Either way, the popularity of mobile apps is unquestionable. Buildfire (2024) reports that more than 2.87 million apps are available. Statistics also show that the worldwide number of annual mobile app downloads has increased from almost 141 billion in 2016 to 257 billion in 2023 (Data.ai, 2024). Furthermore, Lindner (2024) reports that 89% of the time smartphone users spend on their mobile devices is used for apps and that an average American smartphone user has over 100 apps installed on their phone. We use mobile apps in all areas of our lives: to learn, lose weight, get fit and healthy, relax, access news, access information, meet people, manage people, manage ourselves, date, entertain ourselves, and even manage pain. Considering this, several classifications of mobile apps exist based on their functionality. Akdim et al. (2022) describe two broad categories, dividing mobile apps into informational and experiential apps, while Huang and Benyoucef (2023) list 11 categories, including productivity, tool-based apps, education, health and fitness, lifestyle, entertainment,

music and audio, business and commerce, games, social networking apps, and news apps. However, the harsh reality for mobile app developers is that a mere 0,5% of consumer apps manage to succeed (Wood, 2024). Gartner (2014) paints an even grimmer picture, assessing that only 0,01% are considered a financial success by their creators.

While not every mobile app is intended to generate profits directly, and profits might not be the only measure of mobile app success, the fact remains, that due to heavy competition, rising customer expectations, and rapid technological evolution, developing an engaging and successful mobile app is an immense challenge.

This case study examines the various aspects of new product development to help students understand what it encompasses, the factors that affect its success, and the steps that should be followed. In the remainder of this paper, we present a theoretical background on new product development, new product conceptualization, and new product development processes, followed by our case study on the development of the Queue application alongside discussion questions.

1.1 New Product Development

New product development (NPD) is a significant challenge for every organization, as the success or failure of new products often determines the future of the organization. In today's business environment, companies constantly face change due to the continuous introduction of new and modified products with significantly shorter lifecycles than in the past (Cordero, 1991; Millson et al., 1992).

The significance of NPD is at least two-fold. On one end, to stay competitive, companies must innovate, either in terms of completely new products or by modifying existing products. On the other side, developing a successful product is an extremely challenging affair. The formidable nature of this task is best illustrated by the work of Stevens and Burley (1997), who observed that out of 3000 raw (unwritten) product ideas, only 300 progress to a formal selection process. Out of these 300, 125 entered the initial development phase, and only 9 of these became significant development projects. The authors found that out of 3000 original ideas, companies on average achieve 1,7 successful product launches. Even then, a

compelling percentage of new products will inevitably fail (Pisnik, 2021). The latest reports indicate that the failure rate for new products is over 95% (Taylor, 2023).

Companies that focus on the development of digital products face similar challenges. Due to instant access enabled by digital channels, new products can be developed even more rapidly, as it is possible to test new ideas and concepts and explore different product options through online market research (Chaffey & Ellis-Chadwick, 2022). While the success rate for mobile apps is even lower, compared to more conventional consumer products (Gartner, 2014), it is also worth noting, that mobile app developers face additional challenges, among which, customer retention is critical. Estimates show, that an average mobile app loses around 77% of its daily active users within the first 3 days after installation (Tafradzhiyski, 2024).

To improve their prospects, companies may follow different NPD processes. However, before we investigate various frameworks, we first need to determine what constitutes a new product.

1.2 What is a New Product?

New products can be viewed from different points of view. Marketing literature primarily refers to the typology by Booz, Allen, and Hamilton (1982, in Cooper, 2011) who classify new products based on the perspectives of the organization and target groups (market), meaning that a new product can be new to the organization but already known by the target group or vice versa (see Figure 1).

According to Booz et al. (1982, as cited in Cooper, 2011), there are six types of new products. First, the new-to-the-world products which create a whole new market. Second, new-to-the-firm products (new product lines) that are not new to the world but are new to the firm. Third, the additions to existing product lines or line extensions are designed to extend or deepen the product line. Fourth, improvements and revisions to existing products, fifth, the repositionings which entail products that are retargeted for a new use or application, and finally cost reductions. These include products that simply replace existing products in the line, providing the customer with similar performance but at a lower cost.

Additionally, Cooper (2011) proposed three classes of new products based on their level of innovativeness. Products can be highly innovative, moderately innovative, or low-innovation products. This classification matters because it is important to note that the higher the innovation level, the greater the risk for the company.

Newness to Company	High	New-product lines (20%)		New-to-the-world products (10%)
		Improvements to existing products (26%)	Additions to existing product lines (26%)	
	Low	Cost reductions (11%)	Repositionings (7%)	
		Newness to Market		
		Low		High

Figure 1: Types of new products on two dimensions – new to the company and new to the market

Source: (Booz et al., 1982, as cited in Cooper, 2011).

Due to lower risk, companies often choose to modify their existing products rather than create new ones. This approach is also common among mobile app developers, who frequently release updates with new app features. These innovations can significantly enhance the user experience and create new sources of revenue for the company.

1.3 New Product Development Process

Although there are instances where a remarkable individual's rare flash of brilliance has led to significant and successful innovations, most innovations require deliberate effort. They often follow a formal, cross-functional, phase new product process (Crawford & Di Benedetto, 2015; Drucker, 2002).

New product development (NPD) models can be regarded as guidelines that can be used to describe and guide the activities required to bring a new product from an idea or opportunity to an actual product launch. Literature provides a wide range of frameworks and guidelines for developing new products. In the most general terms, the NPD process consists of the following stages (Crawford & Di Benedetto, 2015): (1) opportunity identification and selection, (2) concept generation, (3) concept/project evaluation, (4) development (technical and marketing), and (5) product launch. Authors concur that between each major phase are evaluation tasks or decision points. The decision-makers must determine whether the project appears promising enough to proceed to the next phase. Additionally, companies nowadays do not adhere strictly to the stepwise logic of these processes; instead, they see new product development as a set of interdisciplinary, simultaneous, and iterative activities (Pisnik, 2021). Pisnik (2021) also highlights some widely accepted characteristics of these processes:

- NPD is an iterative and interlinked system.
- There are no clear and precise boundaries between the stages.
- Every stage affects all other stages.
- Every stage and its results should be market-tested.
- NPD requires collaboration among various company levels and departments.
- Every stage can be repeated until a product launch decision is made.
- The results of the stages should be exact, written, and operationalized.

These principles can be observed in mobile app development as well. However, due to the unique aspects of this field including rapid technological change (new OS updates, hardware changes, emerging technologies), strong user-centric design and frequent feedback, intense competition and short market lifecycles, platform fragmentation, and others, mobile app developers have widely adopted lean and agile approaches to new app development. Lean and agile frameworks have become fundamental in managing development projects across various industries. The Agile approach highlights flexibility, collaboration, and customer-centric development. On the other hand, Lean methodology focuses on maximizing value while minimizing waste, through efficiency, reducing unnecessary processes, and delivering only what is needed, when needed. Both approaches commit to continuous improvement, frequent feedback loops, and a strong focus on offering high-quality outcomes quickly.

One of the pioneering examples of incorporating agile practices into mobile app development was a Mobile-D approach (Abrahamsson et al., 2004). This approach is structured in five sequential phases: explore, initialize, produce, stabilize, and system fix. It does, however, encourage iterations. Another approach is MASAM (Mobile Application Software development based on Agile Methodology), by Jeong Lee, and Shin (2008). MASAM is based on a four-stage life cycle: preparation, embodiment, development, and commercialization. Scrum methodology has also penetrated the field of mobile app development. Corral et al. (2013) describe Scrum as an iterative and incremental framework commonly used with other agile practices. The key elements of Scrum are sprints – iterations with a fixed duration, a predetermined number of tasks, backlogs, and charts for monitoring pending work and time. However, the literature suggests that Scrum should be used in small teams and for short periods, for the development of simple, activity-centred mobile apps, with a restricted number of actions (Corral et al., 2013). Some companies may also use an extension of Scrum methodology by incorporating the principles of Lean Six Sigma. In that way, the sprint backlogs also serve as a means for statistic-based process improvement.

Finally, one of the most marketing-oriented frameworks in mobile app development was proposed by Zeidler et al. (2007) (Figure 2).

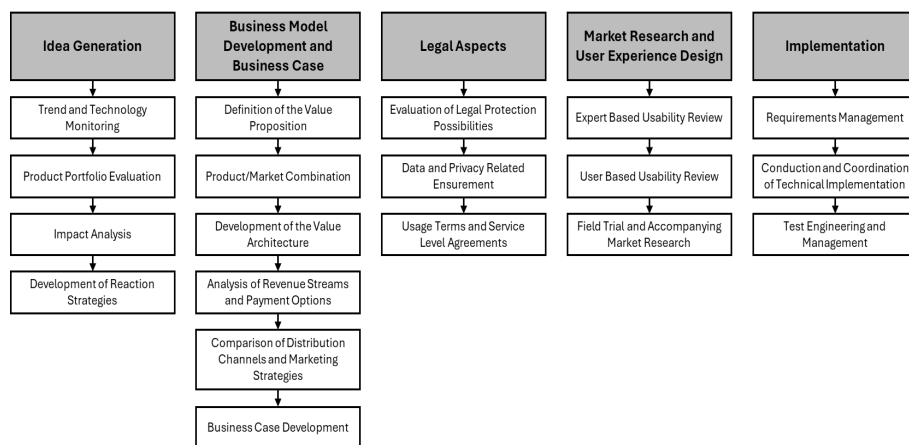


Figure 2: The new product development process for mobile software and services

Source: (Zeidler et al., 2007).

This framework offers a holistic approach to new app development, considering the dynamic competitive environment and using common tools for strategic analysis and product development. Each of the five phases can be run iteratively. The first stage of this model is the idea generation stage which incorporates trend and technology monitoring, product portfolio evaluation, impact analysis, and the development of reaction strategies. This is followed by business model development, and the creation of a business case where developers must define the value proposition, clarify the product/market combination, develop the value architecture, analyse the revenue streams and payment options, and compare the distribution channels and marketing strategies. It represents the economic foundation of the new product. Third, the company should focus on the legal aspects (evaluating legal protection possibilities, data, and privacy requirements, usage terms, and service level agreements) to ensure the project's and the product's continuity. The fourth stage is about market research and user experience design and usually includes expert-based usability review, user-based usability review, field trial, and accompanying market research. The final stage is implementation which also entails requirements management, conduction and coordination of technical implementation, test engineering, and management. Zeidler et al. (2007) also highlight the importance of gathering user input before, during, and after implementation.

2 Case Study

2.1 Learning Outcomes

By the end of this case study, students should be able to:

Learning Outcome 1: Recognize the unique challenges of new product development, particularly in the mobile application industry.

Learning Outcome 2: Critically assess the application of NPD theoretical frameworks, including Agile and Lean, in real-world scenarios.

Learning Outcome 3: Analyse the decision-making process involved in selecting and developing new features within a mobile app, such as the “Swipe with Friends” feature.

Learning Outcome 4: Understand the role of NPD frameworks, and related concepts in developing new products.

2.2 Introduction to Queue App

The Queue app serves not just as a medium for movie and TV show enthusiasts to discover and share content, but also as a comprehensive tool to enhance their overall viewing experience. At its core, Queue aims to socialize the content discovery process using features such as a dynamic feed and interactive multiplayer components to foster interaction and discussion among users. The platform also introduces elements of gamification into the mix, providing fun and varied ways to discover new content. A major distinguishing factor is Queue's integration of streaming platform availability information for each title. This allows users to easily locate where they can access their chosen content, combining social interaction, content discovery, and practical information within a single platform. Another noteworthy attribute is Queue's extensive, localized database, catering to a diverse user base across more than 150 countries. With initial success, the Queue app also faced various challenges, primarily regarding user engagement and social interaction. This case study discusses these challenges and the subsequent solutions.

2.3 Problem Definition and Analysis

In 2023, four years after the launch of the Queue app, the product team encountered issues related to the app's user base that posed a threat to their growth and user engagement objectives. Despite the unique social features of the app, they noticed a lack of social engagement among users, with most users not following anyone within the app. This resulted in a less-than-optimal "K-factor" – a metric used to measure the growth rate of apps and websites, especially those that rely on user referrals for expansion. The app's K-factor was hovering close to zero, far from the desired levels.

In terms of user interaction within the app, the company was operating at 20% of social interactions, far from their target of over 40%. Furthermore, the Week 6 retention rate – a key measure of user stickiness to the app – was at 25%, falling short of the company's goal of 35% or higher.

In summary, the main challenges were:

- Low social interaction: only 20% of users interact socially on the platform (goal: > 40%).
- Low K-factor: minimal user referrals posing a significant barrier to the user base growth.
- Lower than desired the Week 6 retention rate: at 25% (goal > 35%).

These problem areas signalled a pressing need to improve user engagement and social interaction within the Queue app.

2.4 Goal and Search for the Solution

The search for potential solutions was guided by a series of questions and objectives that focused primarily on improving user engagement, interaction, and retention. One key question was: “How could the product team introduce a compelling feature that would not only retain users but also encourage them to interact more with each other and invite others to use the app?”

The potential solution had to meet several criteria to address the challenges. These criteria included:

- *Increase friending*: The new feature should encourage users to connect with others on the platform, boosting the social interaction metrics and improving the K-factor.
- *Increase queuing titles*: An indication of a “healthy” user is the number of titles they have queued. By encouraging users to queue more titles, user engagement could improve, and this could also enhance the social aspect of the app.
- *Increase inviting*: to improve the K-factor, the new features should motivate users to invite others to join the app. This would not only increase the user base but also create a more vibrant and active community.
- *Improve retention*: the feature should be engaging enough to keep users returning to the app, improving the Week 6 retention rate.

- *Easy to build & fast time-to-market*: given business constraints, it was crucial that the solution is feasible to implement quickly without significant resource allocation.

With these goals and criteria in mind, the team began exploring potential features that could address these objectives.

After identifying the core problem to focus on – deciding what to watch – the team started brainstorming potential solutions that would not only address this issue but also meet the objectives of increasing user interaction, engagement, and retention. To facilitate this, the team held an in-person workshop, with founders flying in from the USA to participate. At the workshop, key stakeholders such as the CEO, CPO (Chief Product Officer), User Experience Designer, and User Interface Designer, along with the development team, quality assurance personnel, and the project manager were present. This diverse blend of professionals brought a multifaceted approach to the new feature development, highlighting that the effort involved in building a new feature is deeply interdependent, requiring a well-coordinated process that spans beyond just the development stage.

The brainstorming session generated several innovative ideas:

- *Watch Club*: this feature would allow users to form clubs and nominate their first title to watch. Club members can then upvote, veto, and comment to choose the title of the week. This solution could encourage social interaction and increase queueing titles.
- *Climb Together*: This gamified feature involves completing challenges and 'climbing a mountain'. Users can pick a challenge or set their own, invite friends, and watch and comment on titles to advance. The social and competitive aspects of this feature could help increase user engagement and referrals.
- *Title Fight*: In this approach, users would choose a theme, invite friends, and each would nominate a title in secret. After watching their friends' picks before a set deadline, users would rank what they watched. The person who picked the favourite title would win. This feature could promote friendly competition and further social interaction among users.

- *Shared Queue*: This feature would allow users to create a shared list of titles. For example, users could create their TOP 10 best Christmas movies or low-key scary movies. This solution could promote increased queuing of titles and social interaction.

Each of these solutions was analysed for their feasibility, potential impact, and alignment with the user engagement and retention goals (Table 1), leading to the selection of the final solution.

Table 1: The analysis of the proposed solutions for their feasibility, potential impact, and social aspects

Feature	Overall note	Potential impact	Social aspect ¹	Effort
Watch Club	No direct and intimate interaction between users.	Mid	Mid	High
Climb Together	Hard to promote due to complexity and no clear user interaction.	Mid	Mid	Mid
Title Fight	Direct user interaction, but substantial time passes between interactions.	Mid	High	High
Shared Queue	No direct interaction between users	Low	Low	Low

¹ User engagement and retention goals

2.5 Chosen Solution

The final choice for the solution was the 'Title Fight' feature. The team believed it had the potential to increase user engagement, social interaction, and content queuing, based on the engaging and competitive nature of the feature. To validate this, the team initiated the testing process with a minimalistic approach. At first, a proof of concept was set up using PowerPoint, with one user acting as the moderator. This method allowed for testing the core loop of the feature with minimal resource expenditure. Encouraged by the positive feedback from the initial participants, the team moved forward with the creation of a more sophisticated, interactive prototype using Figma (an online tool for designing user interfaces). This

clickable prototype was then tested in user testing sessions. User testing sessions refer to a process where a product or service is evaluated by testing it with representative users. In these sessions, potential users of the system perform specific tasks to measure the product's usability, and user satisfaction and identify any potential issues or problems. This can be performed at any stage of the development process, including pre-release, to ensure the product meets user needs and expectations. User testing sessions are a vital part of User-Centered Design, helping to improve the overall user experience and increase the product's effectiveness. The results from these sessions can guide developers in making necessary adjustments to enhance the performance, usability, and accessibility of the product. During the user testing sessions, the 'Title Fight' feature received positive feedback.

However, despite the favourable responses, the team realized that the feature's full implementation would be significantly larger in scope than initially anticipated. The feature required too much development effort, and the cost-benefit analysis did not justify the expense.

In response to this, the team decided to gather more information to better understand users' interest in the feature, as well as the other potential alternatives. They created a dedicated spot within the 'Friends' tab in the app to showcase all four potential features, complete with a 'Notify me' option for when the feature would become available. This strategy aimed to gauge user interest in these features and identify which one was the favourite, helping the team make a more informed decision about which feature to develop further.

In the quest to find the perfect feature that would enhance user engagement and interaction, the search resulted in the "Swipe with Friends" feature. It neatly dovetailed with the requirements, employing the universally understood swiping mechanism with no need for extra onboarding or explanations. The feature was designed as an engaging 2-player game, running simultaneously on each user's device. During a focused 60-second round, users would swipe through a shared stack of movie and TV show titles, swiping right for titles they wanted to watch and left for those they didn't. The highlight of each round was the 'matches' – titles both users expressed interest in by swiping right. Matches were showcased on a Results screen at the end of the round. For rounds yielding multiple matches, the team used

an existing 'Spinner' feature, turning the selection of a title to watch into a game of chance.

'Swipe with Friends' effortlessly transformed the often-daunting task of choosing a title into a fun, shared experience. The feature not only made the process of deciding what to watch more interactive and enjoyable but also significantly encouraged social interaction within the app. As a result, user engagement and retention have increased notably, and the K-factor received a significant boost as users were motivated to invite friends to join the experience. As a result, daily active users increased by 71% over the next two months after releasing the new feature. In addition to solving the core problem and fulfilling the objectives, 'Swipe with Friends' also saw massive promotion success on social media platforms (multiple 5M+ views Reels, and TikToks), leading to a significant improvement in the new user acquisition rates. New acquisition rates saw a significant rise of approximately 794% when comparing the two months leading up to the new feature release (21,900 downloads) and the two months following the release (196,000 downloads). The simplicity, interactivity, and social dynamics of this feature resonated incredibly well with the user base, proving 'Swipe with Friends' to be the ideal solution for the company's challenges.

3 Discussion Questions

1. What specific challenges in the mobile application industry make Agile and Lean methodologies particularly suitable for new product development, as demonstrated in the Queue app case?
2. How did the theoretical principles of the NPD process discussed in the introduction guide the development and successful implementation of the "Swipe with Friends" feature?
3. In what ways did the developers utilize iterative testing and user feedback to refine their solutions?
4. Considering the theoretical background provided, how might the Queue app's development process differ if it were approached using a more traditional, non-Agile NPD model? What could be the potential outcomes?
5. How can the lessons learned from this case study be generalized to other areas of new product development? What might need to be adapted when applying these methodologies in different contexts?

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Didactic Use: This case study is useful for courses in marketing and digital product management, where students explore the application of New Product Development (NPD) methodologies in the mobile app industry. The study is particularly relevant for topics covered in FEB courses such as *Fundamentals of marketing*, *Introduction to marketing*, *Digital product marketing*, *Data analysis in marketing*, and *Consumer behavior research* on undergraduate and master's programs.





LOČNA

ŠTUDIJE PRIMEROV EPF: RAZVOJ, TRAJNOST IN INOVACIJE V POSLOVNI PRAKSI 2024

KATJA CRNOGAJ, NATAŠA GAJŠT (UR.)

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Strokovna monografija *Študije primerov EPF: Razvoj, trajnost in inovacije v poslovni praksi 2024* prinaša zbirko študij primerov, ki ponazarjajo sodobne izzive v gospodarstvu ter ponujajo vpogled v inovativne in trajnostne poslovne prakse. Osredotoča se na razvoj podjetij, trajnostno poslovanje in inovacije, pri čemer obravnava teme, kot so ekodizajn, trajnostni poslovni modeli, strateško upravljanje rasti, finančno odločanje, kontroling, digitalna transformacija in globalne vrednostne verige, pri čemer povezuje akademsko znanje z izzivi poslovne prakse. Avtorji skozi praktične primere prikazujejo, kako podjetja razvijajo konkurenčne prednosti, sprejemajo ključne odločitve in se prilagajajo spremembam na trajnosten in inovativen način. Publikacija je namenjena predvsem študentom ekonomskih in poslovnih ved, saj jim omogoča poglobljeno razumevanje teorije skozi konkretne primere, hkrati pa služi kot dragoceno orodje pedagogom, raziskovalcem in strokovni javnosti. S kombinacijo teoretičnih izhodišč in praktičnih študij primerov predstavlja publikacija pomemben vir znanja za vse, ki se ukvarjajo z ekonomskimi in poslovnimi izzivi sodobnega časa.

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FEB CASE STUDIES: DEVELOPMENT, SUSTAINABILITY, AND INNOVATION IN BUSINESS PRACTICE 2024

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The monograph *FEB Case Studies: Development, Sustainability, and Innovation in Business Practice 2024* presents a collection of case studies that illustrate contemporary challenges in the economy while providing insights into innovative and sustainable business practices. It focuses on business development, sustainable operations, and innovation, addressing topics such as eco-design, sustainable business models, strategic growth management, financial decision-making, controlling, digital transformation, and global value chains, bridging academic knowledge with real-world business challenges. Through practical examples, the authors demonstrate how companies develop competitive advantages, make key decisions, and adapt to changes in a sustainable and innovative manner. Primarily intended for students of economics and business, the publication enables a deeper understanding of theoretical concepts through real-world cases while also serving as a valuable resource for educators, researchers, and professionals. By combining theoretical foundations with practical case studies, it provides an essential source of knowledge for anyone engaged in contemporary economic and business challenges.



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