CSR, SUSTAINABLE DEVELOPMENT CONCEPTS AND TRAINING SERVICES: AN ORGANIZATION BEHAVIOR CONTEXT

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Abstract

Since the adoption of UNSDGs in New York in September 2015, quality of education (UNSDG #4) with transferable skills for economic development and social inclusion has been discussed. The application of design thinking with a new perspective of applying ABC costing into training services for innovations and transformations to achieve United Nations Sustainable Development Goals (UNSDGs) has become a trend. This paper is to explore the use of ABC costing into pioneer training services of blockchain content-based distribution technology and aromatherapy for well-being with design thinking for realizing the impacts of costing model, the application of CSR/Sustainable Development concepts for quality training services. These findings provide a better understanding of costing, pioneer concepts of design thinking for the applicability of UNSDGs #3 well-being and #4 quality of education in Hong Kong.

Keywords: ABC Costing, Corporate Social Responsibility (CSR), Sustainable Development (SD)

1. INTRODUCTION

In 2011, Djordevic and Cotton realised that there had been a growing awareness of national and international policies about the importance of integrating sustainability into both business and educational arenas. They emphasised that education for sustainability development (ESD) was an issue of increasing importance in higher education, including the campus, curriculum, community and culture of institutions. They quoted the ideas of UNESCO, which stated that ESD was "A process of learning how to make decisions that consider the long-term future of the economy, ecology and equity of all communities". From an institutional perspective, policy and strategy related to sustainable development in higher education institutions must be driven by the management teams within those organizations, including curriculum design and development policy, teaching and learning policy, research policy, and campus design and maintenance policy. Two years later, Ryan and Tilbury (2013, p. 272) argued that though the need to embed ESD into the higher education curriculum was well-recognized in international sustainable development dialogues, substantial obstacles were encountered which called for systemic education change. They discovered that educators needed to re-think the purpose of education for the future. They concluded a deeper reflection on teaching and learning was needed to make ESD a viable education proposition for transferring sustainability-related skills. They also put forward that engaging learners with experiences on sustainable development were significant, as this would lead learners to further develop their critical thinking skills and their ability to ask provocative questions, in addition to helping them devise new ways of sustainable living.

Additionally, Yeung (2014) highlighted that responsible corporations need to adopt the seven dimensions of the Corporate Social Responsibility (CSR) guidelines of ISO 26000 in their operations: labour practices, consumer issues, fair operating practices, human rights, organizational governance, community involvement, and the environment. Yeung mentions that the priority of the seven dimensions is subject to the strategic planning of the management and the expectations of their stakeholders. According to Cajazeira (2008, quoted in Yeung, 2014), the major principles for ISO 26000 are accountability, transparency, ethical behavior, consideration for the stakeholders, legality, international standards, and human rights. It is the responsibility of organizations to consider the needs

of stakeholders through these seven lenses when designing work processes or executing business-related activities (Ponssard, Plihon, & Zarlowski, 2005; Mozghovyi & Ratnykova, 2011; Kostyuk, 2013). In fact, the ISO 26000 CSR guidelines convey the message that non-economic inputs and the soft side of outcomes are the prevailing trends in quality management systems. The problems of the future will likely be different from those faced in the past. Hence, a new perspective for problem-solving with cost consideration and impacts is needed for sustainable development.

Mootee (2013, p. 39) put forward the idea of "design thinking," a natural and inherent thinking, which is an approach to inquiry and expression that complements and enhances existing skills, behaviors, and techniques. Design thinking is a data-driven type of analytical thinking with its own mode of analysis – one that focuses on forms, relationships, behavior, and real human interactions and emotions. Mootee recommends that design thinking could be applied in the following ways, all of which are relevant for sustainable development in higher education:

1) How a product, service, system, or business currently lives in an ecosystem;

2) How people interact with the above and the nature, frequency, and attributes of that interaction;

3) How the different elements in the ecosystem relate to one another and if any systems-level impact exists;

4) What other ecosystems exist adjacent to your ecosystem;

5) How new insights may be gained by looking broadly at communicative events within these ecosystems and how they fit together from a systems perspective;

6) What the key characteristics and patterns of behavior of new relationships are when viewed from a system level; and

7) What the patterns of people's information behaviors are and how to map them visually to make sense of them (Mootee, 2013, p. 39)

This paper is focused on applying the rationale of Design Thinking of Mootee in designing pioneer professional training with UNSDGs and UNPRME for working adults with ABC costing and compared with traditional costing to demonstrate the benefits and impacts of operating professional training with the use of resources pool to share indirect costs with ABC costing for actualizing profitability. And, the author agrees that the tools and techniques that were covered in the Strategic Cost Management and Strategic Business Analysis courses are very useful in providing decision oriented information to senior management in the Case Centre for launching UNSDGs related training services in a self-financed higher educational institution in Hong Kong. The tools and techniques that the author have deployed are Activity-Based Cost Allocation System (ABC) in response to the complexity of training to be launched for different target customers with levels of difficulty. Comparison of the traditional costing method is also demonstrated.

For example, ABC – resources (trainers/ materials/computer/projector/venue) to activities (types of training and pre/ after activities) to objects (training services launched). Traditional – resources to objects.

2. BACKGROUND OF CASE CENTRE WITH QUALITY TOOLS – CSR AND SUSTAINABILITY REPORTING

The Case Centre offers an integration of Christian faith and academic learning not found in any higher education institutions locally, stressing the importance of servant leadership and intellectual development. The case institution offers the following undergraduate programme with elements of service design and corporate sustainability on top of professional training services related to UNSDGs.

The programme objectives of BBA in Service Marketing and Management are designed to train and educate students who will shape the future of Hong Kong's business organizations and NGOs. The Programme objectives are as follows:

1. Students will develop academically and spiritually, discover the intersection between knowledge and faith, think critically with clarity, act professionally and work cooperatively with integrity and humility.

2. Students will be nurtured to be servant leaders by reflecting the values of "CHRIST" in the service industry and business sector.

3. Students will be equipped with the theories, knowledge and skills needed to be accomplished professionals in their chosen careers.

4. Students are committed to making significant contributions to the service industry in Hong Kong by integrating the knowledge and skills they have gained and the servant leadership they have developed from this Programme.

The programme intended learning outcomes of the programme are classified into two aspects, "To do" and "To be". The former focuses on instruction of knowledge and skills while the latter focuses on developing the character of students. The PILOs are:

(To do) Graduates will be able to:

1) establish a solid foundation of theoretical knowledge of Marketing and Management and to generate ideas through application of the knowledge and analysis of abstract information and concepts;

2) apply a wide range of knowledge and specialised technical, creative and conceptual skills to solve business problems and perform tasks in the service industry or business sector;

3) communicate effectively through writing, presentation or discussion in English and Chinese tasks in the service industry or business environment;

4) use information technology effectively for acquiring, learning, communicating and handling business-related issues;

5) critically synthesise, analyse and evaluate data, information, issues, ideas and concepts; and

6) be adequately prepared to pursue postgraduate training or chosen careers that require Service Marketing and Management knowledge.

(To be) Graduates of the programme will become:

1) knowledgeable persons who integrate the "CHRIST" values and faith in the working environment;

2) valuable citizens of society who have a good understanding of the world, of the communities and cultures in which they may live or work, and of current global issues of importance;

3) competent professionals who take up careers in the service industry or business sector with good social, communication and interpersonal skills;

4) problem-solvers who have a broad base of general knowledge and solve problems with creativity and innovation;

5) life-long learners who have the expertise and skills in gaining knowledge related to and beyond their profession; and

6) servant leaders who apply the principles of servant leadership to contribute to the well-being of the world with Christian love.

2.1. Recommended steps of visualizing CSR and sustainability of the case centre

1) CSR working group

Engaging teaching, administrative staff and students of various programmes to discuss ways of maintaining quality in programmes/students/ graduates/campus with impacts in the workplace, the marketplace, the environment and the community.

2) Awareness training:

– Providing on-going (e.g. quarterly) training to primary and secondary stakeholders about the relevant sustainability/CSR practices in higher education, expecting to have actions agreed with members of the CSR working group.

– Updating the progress of the core values of the case institution and center and BBA programmer learning outcomes aligned with the risk level identified and action plans during the on-going training.

– Inviting external parties for comments on improvements in programmes/students/graduates/ campus when training opportunities come up.

– Engaging the community as a whole when training is relevant to their needs.

3) Sustainability goals and strategy:

Please refer to the above-mentioned PILO of BBA programme of the case institution and strategy used.

4) Sustainability reporting and stakeholder engagement

Based on GRI 4 criteria to identify relevant action plans (see Table 3) to prepare a sustainability report with 3rd party endorsement, if possible for recognition, for identifying rooms of improvement, and for assessing the level of responsibility in the workplace/the marketplace/the environment/ and the society.

5) Internal communication

On-going and effective internal and external communication play an important role in the College's overall performance, student and teacher performance and reputation. Regular communication with factual information drives our staff to make continual contributions to the strategic goals and the sustainability (CSR) vision of the workplace, the marketplace, the environment and the society.

2.2. Stakeholder mapping and engagement

The identification of primary and secondary stakeholders, the understanding of their needs and expectations, and the linkage between stakeholders and vision/ strategic goals are the critical points in the success of visualization the CSR/ sustainable development of the case institution and case centre. The following Table 1 (see in Appendix) shows clearly the linkage among stakeholders, risks, impacts and action plans for CSR/sustainable development.

3. IMPLEMENTATION OF CSR (ISO 26000) AND QUALITY MANAGEMENT SYSTEM (ISO 9000) FOR SUSTAINABILITY

By adopting the ISO 26000 CSR guidelines, the commitment of core values of the case institution and case centre embedding CSR/sustainable development vision covering key and supporting processes to meet the expectations of the stakeholders has been shown with continual improvement. All but not least, CSR is both a functional and an integrative tool to visualize the core values of the case institution and case centre to develop talents for the business and management area as the future managers are expected to be socially responsible for their business from different perspectives.

3.1. Sustainability assessment and benchmarking

The case institution and case centre are suggested to measure its performance identifies its risks with priority and reports under three mean headings – Responsible Business Management, Economic Impacts/Social Impacts and Building Relationship through the followings:

– Referring to the stakeholder mapping table with action plans for measurement and the risk level with KPIs of activities with Social Return of Investment (SROI).

– Benchmarking with self-financed institutions offering business and management related degree programmes and CSR-related activities and impacts created from media reporting.

Responsible Business Management:

– Harmonised employment with stable teaching staff.

– Green building assessment of the campus.

4. PROFESSIONAL TRAINING SERVICES RELATED TO UNSDGS

For this example, consider the case centre with designing and launching professional training services with collaborations of industry practitioners on two different kinds of training: 1) technology-based and 2) skill-based via two professional training models, Model A on technology-based and Model B on skill-based as shown in Table 2.

Table 2. Professional training services on blockchain and aromatherapy in relation to UNSDGs

Products compared	*Professional training on blockchain and UNSDGs*	*Professional training on aromatherapy and UNSDGs*
Selling price	Higher price (HK$1,500/participant at 6 hrs = HK250/hr)	Lower price (HK$2,400 per participant at 22 hrs = HK$109/hr)
Materials needed	More teaching materials prepared with technical knowledge/new concept and outsourced trainer, smaller class size with proactive learners	Less teaching materials preparation as trainers on aromatherapy and UNSGDS are experts in their professionalism, larger class size with generic knowledge for average learners
Production runs	More pilot runs are needed to explore the market	Fewer pilot runs to fine-tune the existing market with a new perspective of UNSDGs
Machinery setups	More machine and software inputs	NO machine setups and software inputs
Class size	10 participants per class	10 participants per class
Direct labor	More direct labour required – outsourced trainer from overseas with 1 local trainer on UNSDGs	Less direct labor required – outsourced a local green aromatherapy trainer with 1 local trainer on UNSDGs
Direct materials	Higher direct teaching materials cost	Lower direct teaching and aromatherapy/oil essence materials cost

5. DIRECT COSTS – TRADITIONAL COSTING AND ABC ACTIVITY-BASED COSTING

The case centre management needs to estimate the profitability of each professional training A on blockchain and B on aromatherapy to make decision on the kind of training to prepare teaching materials, to promote the training to target and potential groups of learners and how to set training fee charged to learners and training fee paid to local and overseas trainer. These estimates usually need to have a general understanding of similar professional training offered in the market and the uniqueness of the above training A and B with a comprehensive picture of full direct and indirect cost per training A and B of a class size of 10 participants. The direct costs (trainer fee and venue) per training are easy to identify in above professional training A and B while the indirect costs of uncertainty of outsourced blockchain trainer, readability of blockchain technology notes, the acceptance of participants of new concepts of training A are hard to predict and the hygiene of oil essence of training B is quite easy to understand but both marketing costs are hard to be noticeable. Hence, case centre has to identify indirect training costs through a costing methodology of activity-based costing (ABC) to differentiate with the traditional way of cost.

Direct costs are the same under both traditional costing and ABC. For direct costs, accountants measure a product unit cost for each direct cost category. The two costing methods differ, however, in the way they assign values to so-called indirect costs for products. Consequently, the two costing approaches sometimes give entirely different pictures of the profitability of individual products.

Management must estimate the profitability of each product to decide which products to produce and sell and how to price them. These estimates, in turn, require an understanding of the full cost per unit of each product. While the direct costs per unit are easy to find, the indirect costs are less noticeable. As a result, the firm will have to uncover indirect product costs through a costing methodology – either traditional cost allocation or activity-based costing.

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In one accounting period, the case centre launches training to 10 participants of training A at $1,500 each (a total of $15,000) and 10 participants of training B at $2,400 each (a total of 24,000).

A) Traditional costing for direct costs

Table 3 below shows the resulting revenues and direct costs for this training revenue.

Table 3. Training compared on direct costs

	Training A – Blockchain	**Training B – Aromatherapy**	**Total**
1. Training launched	1500/each	2400/each	3,900
2. No of participants	10	10	
3. Direct trainer cost/training	$500/hr (6 hrs)	$200/hr (22 hrs)	
4. Direct training materials cost/training	$500/training	$300/training	
5. Sales revenues [= 1 * 2]	$15,000	$24,000	$39,000
6. Direct labor costs [= 1 * 3]	$3,000 (500 x 6)	$6,600 (300 x 22)	$9,600
7. Direct training materials costs [= 1 * 4]	$5,000 (500 x 10)	$3,000 (300 x 10)	$8,000
8. Total direct costs [= 6 + 7]	$8,000	$9,600	$17,600

B) Traditional costing: Finding indirect or overhead costs

The case centre management also needs to work out a breakdown of overheads to prepare the launch of the training programmes named as "overhead" or "indirect costs", as shown in Table 4 below.

The traditional cost accounting allocated to each training A or B, based on the proportional allocation of resources deployed for training type.

Under PVB (Profit Volume-based) cost allocation, the case centre management allocate the total indirect costs to Training A and B based on the key elements leading to the success of the training with a proportion of the total costs:

– Computer and hardware preparation time per training.
– Direct trainer fees per training.
– Training venue used per training.

Table 4. Indirect components/indirect costs

	Training A & B indirect	*% of Total indirect*
Machine (computer/projector) setups	$200 (100 each training)	6.25%
Training promotion costs	2,000 (1,000 each training)	62.5%
Blockchain software testing & calibration	500 for A/B NIL	15.63%
Aromatherapy oil essence maintenance & cleaning	NIL for A/500 for B	15.63%
Total indirect	$3,200	100.0%

5.1. ABC activity – based costing

This section presents the case centre of similar training services from the costing perspective. The example shows how ABC and traditional costing in defining involved indirect costs estimation for similar training. This highlights different business models with different estimation of profitability. Finally, the example of Training A on blockchain requires more information on hardware and software support, testing and calibration.

ABC requires more relevant, timely and accurate data on training effectiveness and a more detailed analysis than the PVB (production volume based mainly used in manufactured with volume) cost allocation approach. ABC costing for training A and B begins with the same summary table of direct costs. However, indirect costs are a bit different depending on facilities and materials needed.

Table 5 shows the resulting revenues and direct costs for these Training A and B.

5.2. Overhead or indirect costs under ABC activity-based costing

In ABC, the "indirect" or "overhead" costs usually defined as a pool of related activities in training effectiveness (event management) named as "activity pools".

Under activity-based costing, an activity pool is the set of all activities required to complete a task, such as: a) training venue, or 2) computer and projector set-up, or 3) printing certificates etc.

Table 5. Training compared on direct costs

	Training A – Blockchain	**Training B – Aromatherapy**	**Total**
1. Training launched	1500/each	2400/each	3,900
2. No of participants	10	10	
3. Direct trainer cost/training	$500/hr (6 hrs)	$200/hr (22 hrs)	
4. Direct training materials cost/training	$500/training	$300/training	
5. Sales revenues [= 1 * 2]	$15,000 (38.46)	$24,000 (61.54%)	$39,000
Direct costs			
6. Direct labor costs [= 1 * 3]	$3,000 (500 x 6)	$6,600 (300 x 22)	$9,600
7. Direct training materials costs [= 1 * 4]	$5,000 (500 x 10)	$3,000 (300 x 10)	$8,000
8. Total Direct costs [= 6 + 7]	$8,000 (45.45%)	$9,600 (54.54%)	$17,600 (45.13%)

Table 6. Indirect components/indirect costs

Training A Blockchain and B Aromatherapy with key cost components	*Training A Blockchain & B Aromatherapy indirect*	*% of Total indirect*
Machine (computer/projector) setups	$200 (100 each training)	6.25%
Training promotion costs	2,000 (1,000 each training)	62.5%
Blockchain Software testing & calibration	500 for A/B NIL	15.63%
Aromatherapy oil essence maintenance & cleaning	NIL for A/500 for B	15.63%
Total Indirect	$3,200	100.0%

*Notes: * If combined, training promotion costs occupied the highest percentage at 62.50%.*

Table 7. Training A – Blockchain and key cost drivers

Activity pool/ key cost drivers	*Training A - Blockchain*	*Training Cost/Participant*	*Total Activity Training A*	*Total Indirect Cost (A)*
Machine (computer setups/projector) setups	1 setup for 1-day training (6 hrs) 100/10	10	10 x 10ppl	$100
Training promotion costs	Promotion Costs 1000 (HK1000/10)	100	100	$1000
Blockchain Software testing & calibration	3 tests – pre and onsite (HK500x3/10)	$150	150	$1500 (57.70%)
Total				$2600

*Notes: * If using ABC, blockchain software testing & calibration costs occupied the highest percentage at 57.70%.*

Table 8. Training B – Aromatherapy and key cost drivers

Activity pool/key cost drivers	*Training B Aromatherapy*	*Training Cost/Participant*	*Total activity Training B*	*Total indirect Cost (B)*
Machine (computer setups/ projector) setups	5 setups for 5 lessons training (22 hrs in 5 lessons) 100/5/10	2	2 x 5 lessons x 10ppl	$100
Training promotion costs	Promotion Costs 1000 (HK1000/5/10)	2	2 x 5 lessons x 10ppl	$1000
Aromatherapy oil essence maintenance & cleaning	5 tests for 5 lessons (500 x 5/10)	$250	2500	$2500 (69.44%)
Total				$3,600

*Notes: * If using ABC, aromatherapy oil essence maintenance & cleaning occupied the highest percentage at 69.44%.*

6. CONCLUSION

Design thinking is a data-driven type of analytical thinking with proactive innovative thinking in analysing and predicting people behavior for creating products, services and processes. The case centre in this paper is driven by CSR and sustainable development (SD) focused on the programme design. It is worthwhile to study the rationale and forms when designing professional training services with stakeholder interaction.

The key findings of studying the organizational context and costing behavior with CSR/SD principles can be summarized into three main areas, 1) consideration of balancing costs and impacts when launching professional training services for developing a sustainable business model; 2) definition of scope, stakeholders, training contents and services in a more specific way to illustrate the relationship to CSR and SD; and 3) implementation of system-wide policy with good practices to manage training service quality.

Based on the costing information of launching professional training services related to UNSDGs of the case centre, the core values have to be integrated with CSR/ sustainable development via provision of innovative Blockchain and Aromatherapy professional training with ABC costing approach to demonstrate profitability of training types with social and economic impacts throughout the life cycles of goods and services produced in these two professional training services.

Estimated Indirect (overhead) costs per training programme are unique as the expertise of trainer (fee), training materials, venue set up and materials are totally different. This is not the same as the traditional costing above where indirect costs of training can be allocated to each participant for both training. This ABC approach illustrates that Training B Aromatherapy uses more activity pool resources than Training A blockchain as this is a 1-day training with less set up. And, ABC finds Training B Aromatherapy (Revenue of $24,000 and direct costs of 9,600/ indirect costs of 2,600 = 50.83%) more profitable than Training A Blockchain (Revenue of $15,000 and direct costs of 8,000 / indirect costs of 3,200 = 74.6%).

However, ABC needs to have more relevant, timely and accurate information of the related activities for the training characteristics and learning outcomes with satisfied trainees, especially estimation on overhead (or "indirect") support works and administration / IT works. Moreover, traditional cost accounting (production volume based allocation) requires only a generic overall overhead cost picture to allocate the costs to training types

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APPENDIX

Table 1. Stakeholder assessment and future measurable goals (Part I)

Stakeholder ***A – Primary stakeholders/*** ***B – Secondary stakeholders***	***Risk***	***Impact***	***Probably***	***Priority***	***Future measurable goals for areas of improvement in 4 sustainability pillars of workplace, marketplace, environment, society***
A) Primary					
Students	– Low employability rate. – Student dissatisfaction.	5 Reputation ruined without creating value for students and without developing talents to meet the labour market	3	5 x 3 = 15	*Marketplace Sustainability Goal* KPI – increase in strategic local/overseas partners in internship offer and international exposure (GRI 4 – market presence/economic impacts)
Teaching staff	– Pressure of research and heavy teaching assignments affecting the well-being of teachers. – Dissatisfaction leading to high turnover.	3 High staff turnover and unfair teaching assignment affecting programme quality and low student intake	3	3 x 3 = 9	*Workplace Sustainability Goal* KPI – add a new strategic goal of improving the well-being of academic and non-academic staff for improving quality of life. (GRI 4 – labour/management relations/equal remuneration/ labour practices grievances mechanism.)
Management	– Insufficient funding.	3 Gap appeared – Reality/ Expected financial and non-financial results on talent development for the workplace	3	3 x 3 = 9	*Society Sustainability Goal* *Marketplace Sustainability Goal* *Economic Sustainability Goal* (GRI 4 – Product responsibility) KPI – meetings with relevant external parties for innovative improvements in programmes and sources of funding opportunities.
Programme accreditation body	– Student attributes/ programme quality and College infrastructure not consistently meeting the requirements of key stakeholders	5 Risk of losing confidence from the public	3	5 x 3=15	*Marketplace Sustainability Goal* (GRI 4 – Product responsibility/Marketing communication.) On-going communication for the changes in requirements to align with the performance/development of the organization.
Government	– Not gaining recognition and subsidy of programmes for the benefit of students.	3	3	3 x 3 =9	*Society Sustainability Goal* (GRI 4 – Product responsibility) KPI – on-going collection of feedback/media reporting of the overall performance and branding of the organization.
Potential employers	– Not developing talents with appropriate knowledge, skills, attitude, values for potential employers leading low employability and ruined reputation.	5	3	5 x 3 =15	*Market Sustainability Goal* *Society Sustainability Goal* (GRI 4 – Product responsibility) KPI – on-going communication with identified potential employers in targeted industries. Inviting existing and potential employers to discuss the foreseeable changes of labour market, job structure and skills required.
B) Secondary					
– Parents. – Related government debt. e.g. labour dept. – Related professional bodies for module exemption and programme recognition. – Suppliers of e-journals and research materials. – Strategic partners on programme matters. e.g. Exchange partners/funding or sponsorship parties/local & overseas employers	– Dissatisfaction about study environment and treatment to students. – Minimal recognition from professional body for articulation and employability. – Quality of research outputs. – Communication channels.	3	3	3 x 3 = 9	*Marketplace Sustainability Goal* *Society Sustainability Goal* *Environmental Sustainability Goal* *Workplace Sustainability Goal* KPI – on-going communication with internal/external secondary stakeholders for analysing potential risks and impacts of mutual concerned matters to maintain or enhance brand name. (GRI 4 – Product responsibility/Market presence/Economic Performance/ Supplier assessment on impacts on society/Local communities/Environmental compliance.)