

# Evaluating CSR accomplishments of founding certified B Corps

Kathleen Wilburn and Ralph Wilburn

*School of Management and Business, St. Edward's University,  
Austin, Texas, USA*

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## Abstract

**Purpose** – The purpose of this paper is to investigate the value of the Certified B Corporation (B Corp) structure for a long-term commitment to corporate social responsibility (CSR) achievements. Organizations of all sizes are now focusing on commitment to achieving social purposes beyond philanthropy and on reporting their CSR performance as a means of accountability.

**Design/methodology/approach** – The authors studied 45 Founding Certified B Corps to check how many had maintained their certification by filing B Impact Reports with B Lab, how many Impact Reports they had filed and if the reports showed progress toward CSR goals.

**Findings** – The results showed that all Founding B Corps submitted multi-year B Impact Reports, made progress toward CSR goals, maintained their commitment to a social contribution and made profit from 2010 to 2015. The B Impact Reports identified their goals and progress in the five Impact areas that were then assessed by B Lab.

**Practical implications** – The Certified B Corp structure can be confidently used by small companies that desire to do good and want an outside assessor to help establish CSR goals and provide a method for accountability. The reports are published on the B Lab Web site, providing an additional means of publishing CSR accomplishments.

**Originality/value** – This research provides information for those businesses, particularly small ones, that wish to establish their commitment to CSR in a public way and are certified by a third-party assessor.

**Keywords** Corporate social responsibility, Accountability, B Corps, B Lab, Certified B Corporations, Third-party assessment

**Paper type** Research paper

Organizations of all sizes are now focusing on commitment to achieving social purposes beyond philanthropy and on reporting their corporate social responsibility (CSR) performance as a means of accountability. For companies that wish to certify their CSR achievements rather than simply publish self-reports, there are two main sources, i.e. B Lab and Global Reporting Initiative. In addition, there are organizations that rank companies' CSR initiatives, such as annual lists of the most sustainable companies that are published by Dow Jones, NASDAQ and Ethisphere.

For small companies that want to do good and well, the Certified B Corporation (B Corp) is an option. As of July 2015, 1,328 companies in 121 industries in 41 countries were certified by B Lab as Certified B Corps (*Certified B Corporations, 2015a*, para. 2). The 41 countries and the number of Certified B Corps are: the USA, 804; Canada, 131; Chile, 78; Australia, 61; The Netherlands, 38; Argentina, 28; Brazil, 21; Columbia, 21;



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Mexico 9; Italy and Korea, 8; the UK, 7; Germany and Switzerland, 6; Kenya and Peru, 5; Spain, 4; Israel, 3; Belgium, France, Guatemala, New Zealand, Tanzania, Turkey and Uruguay, 2; and Afghanistan, Bulgaria, China, Costa Rica, Ghana, Hong Kong, India, Lebanon, Mongolia, Paraguay, Singapore, South Africa, Sweden, Taiwan, Venezuela and Vietnam, 1. B Lab has established partnerships with global counterparts: B Lab Europe; B Lab Australia and New Zealand; B Lab UK; IES (Portugal and Portuguese Speaking Africa) and MaRS Discovery District in Canada and Sistema B (B Lab South America), with an initial market focus in Argentina, Brazil, Chile and Colombia. (Certified B Corporation, 2015b, para. 1)

### Certified B Corps

A Certified B Corp is one that has completed a certification process through the non-profit B Lab, which requires a company to meet rigorous standards of social and environmental performance, accountability and transparency. The certification has no legal standing, and it is similar to Fair Trade certification for coffee, United States Department of Agriculture Organic certification for dairy products or Leadership in Energy & Environmental Design (LEED) certification for construction. The B Corp is not to be confused with a Benefit Corporation, which is a class of corporation that requires a stated social benefit in its incorporation as a for-profit company. However, Benefit Corporations [Benefit Corporations and B Corps] give leaders legal protection to pursue a higher purpose than profit and offer the public greater transparency for protection against pretenders (The Non-profit Behind, 2015, para. 3).

The B Corps legal framework allows a company to maintain its social mission should it go public. ETSY, a Certified B Corp since May 2012, filed for a \$100 million Initial Public Offering on March 4, 2015, and is the only public Certified B Corp. When Unilever acquired Ben & Jerry's, it allowed it to maintain its Certified B Corps, and Campbell's did the same when it acquired Plum Organics. Campbell's also allowed Plum Organics to be incorporated as a Benefit Corporation in Delaware after the acquisition (McGregor, 2013). To maintain its certification, a B Corp must submit periodic reports detailing its progress in attaining its goals. Mandy Cabot, CEO and co-founder of shoemaker Danskø, says:

"I'm a big believer of third-party validation of your practices", Cabot says. The certification by B Lab, which her company goes through every two years, "gave us research and benchmarking we could have never done ourselves" as well as "a compass we could pass down through successive generations of leadership" (McGregor, 2013, para. 12).

### *Purpose of the paper*

Both Benefit Corporations and Certified B Corps have been the focus of academic and professional analysis. (Winegarden, 2006; Raskin, 2011; Sabeti, 2011; Underberg, 2012; Gunther, 2013; McGregor, 2013; Sharp, 2014; Wilburn and Wilburn, 2013a, 2013b, 2014) Adams (2011, para. 2) said:

The B stands for "benefit", as in benefiting workers, the community and the Earth. To be certified as a B Corporation, companies must pay an annual fee based on revenues, undergo a rigorous certification process that measures social and environmental impact and amend its articles of incorporation to adopt B Lab's commitment to sustainability and treating workers well.

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Certified B Corps are becoming a global movement, and, because the certification can be used by any type of legally structured organization, it is of more immediate interest for its lasting value to global CSR. The authors chose to study the B Impact Reports of the 45 Founding B Corps, which were certified in 2007, to determine whether they are still in existence and have actually continued their initial commitment to CSR through submitting regular assessment reports. The scores of the Founding B Corps' B Impact Reports performance, as well as their unique achievements, will be reported. In total, 13 companies will be examined in depth to demonstrate the variety of companies that are Certified B Corps. The results of the study will provide some evidence about the reports of the Founding B Corps for third-party assessment and whether the reports demonstrated performance of social goals.

#### *Certification process*

The organization that certifies B Corps is B Lab, a 501(c)(3) non-profit organization, that “serves a global movement of entrepreneurs using the power of business to solve social and environmental problems” (*The Non-profit Behind*, 2015, para. 1). One of B Lab's initiatives is to build a community of Certified B Corps. “B Corp certification is to sustainable business what LEED certification is to green building or Fair Trade certification is to coffee” (*The Non-profit Behind*, 2015, para. 2).

The B Corp certification process has five steps. First, company leaders complete the B Impact assessment that identifies the impact of the company on its stakeholders. The assessment is tailored to five market sectors – service, agriculture/growers, manufacturing, wholesale/retail and microfinance institution – five company sizes – 1-9, 10-49, 50-249, 250-999 and 1,000+ – and to specific countries. There are 130-180 factors depending on company size and industry that must be addressed. If this step is passed, a company schedules an assessment review with a B Lab staff member to review the assessment, identify best practices and recommend supporting documents that provide more detail. The company then agrees to meet the expectations of a Certified B Corp, which includes the fee structure. Of the total, 10 per cent of B Corps are randomly selected each year for an on-site review.

#### *Key criteria and metrics for certification*

The certification requires companies to have goals in five Impact areas: accountability, employees, consumers, community and environment. Accountability/governance (added in 2009) includes governance metrics, corporate accountability and transparency, mission and engagement, board of directors and anti-corruption mechanisms. Workers/employees include compensation, benefits and training, work environment, worker ownership (stock or stock equivalents), management and worker communication, job flexibility and corporate culture. Community includes jobs created, clients served, diversity, social and environment performances of suppliers and distributors, civic engagement and giving, community service policy, producing beneficial products and serving those in need. Environment includes environment metrics, energy use, emissions, reduction in environmental impact of activities, toxic/hazardous substance reduction, pollution prevention and remediation, environmental management system, LEED certification for facilities, evaluation of supply chain for environmental impact and socially and environmentally focused business model.

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A company is urged to adopt the B Corp legal framework that amends the corporate government documents to say that the company will consider social, economic and other effects on employees, customers, suppliers, the environment, the community and the society, in addition to profit. This framework means that the company can better survive new management, new investors or new ownership with its mission intact and reduce liability for directors and officers who will include the social mission when considering financial decisions.

B Lab states that when compared to other sustainable businesses, B Corps are 68 per cent more likely to donate at least 10 per cent of profits to charity, 47 per cent more likely to use on-site renewable energy and 18 per cent more likely to use suppliers from low-income communities. They are also 55 per cent more likely to cover at least some of the health insurance costs for employees, 45 per cent more likely to give bonuses to non-executive members, 28 per cent more likely to have women and minorities in the management, four times more likely to give paid professional development opportunities and two and one-half times more likely to give employees at least 20 hours per year paid time off to volunteer in their community (B Corps Community, 2015, para. 2).

### Founding B Corps

This paper focuses on the Founding B Corps, the 45 companies in the USA and Canada that became certified when B Lab began its certification in 2007. It assessed the companies on key criteria and metrics for social benefit goals. Most of the companies employ 30 or fewer people, but about 10 per cent, like King Arthur Flour, Seventh Generation and Dansko, employ over 100 people. Of the total, 69 per cent companies have been in existence before becoming certified, which meant that the certification reinforced existing commitment to sustainability, rather than initiating new goals or starting companies based on a focus on social benefits.

This research investigated whether the Founding B Corps have maintained their commitment to their CSR goals over the past five years. The authors found that 42 per cent of the companies had submitted four B Impact Reports, with the latest in 2014-2015, and an additional 49 per cent had submitted three B Impact Reports, with the latest in 2012-2014, to B Lab to maintain their certification. An additional 9 per cent had submitted two reports, with the latest from 2012 to 2015. Canada's Ethical Bean Coffee was recertified as a B Corps on January 22, 2014 because it failed to submit reports in the intervening years. Of the total, 86 per cent of the companies include the B Corps logo on their Web pages; of the 86 per cent, 39 per cent of the logos link to the companies' B Impact Reports and 40 per cent link to the B Corps home page. Of the total, 16 per cent have no mention of their certification on their Web pages.

The Founding companies had many goals in common. For example, in the employee category, of the 39 companies who had employees, 100 per cent reported paying a living wage and providing some type of health-care benefits, 30 per cent reported reimbursement for continuing education, 54 per cent reported profit-sharing plans or employee ownership and 13 per cent had employees from low-income areas. In the consumer category, 18 per cent reported having clients in sustainable businesses and/or producing sustainable products. In the community category, 63 per cent reported using local and/or certified suppliers, 53 per cent reported having at least 40 per cent minority/women/disadvantaged employees, 40 per cent reported giving to charity and 47 per cent

reported that their employees did volunteer work. In the environmental category, 90 per cent reported using recycled materials; 55 per cent reported using at least 25 per cent renewable energy; 34 per cent reported minimizing travel through incentivizing use of public transportation, carpooling and/or bicycling; and 25 per cent reported having carbon offset programs.

### **Analysis of specific B Corps' B Impact Reports**

Table AI shows the B Impact scores for each Founding Certified B Corps company for each year a report was submitted and describes selected accomplishments for each company. This section will analyze selected reports to demonstrate how the type and size of an organization and the industry sector affect the Impact scores. These differences are one of the reasons for the requirement of 80 points out of a possible 200; most organizations do not have goals or performances to measure in some categories.

#### *King Arthur Flour*

King Arthur Flour, founded in Vermont 220 years ago, is the oldest flour company in the USA. It is one of the larger Founding Corps and one of the two that are 100 per cent employee owned. This helps in its scores in employees, which are significantly higher than the median in all reports. It was named one of the Wall Street Journal's Top Small Workplaces. Because it is employee owned, many of the accountability/governance items are not applicable; therefore, it receives no points in some areas. It has a nation-wide baking program for schools through which 120,000 middle school children have used their mathematics and reading skills to bake bread, which is given to the local food pantries. From 2007 to 2010, it had a 500 per cent increase in the volunteer hours used and a 461 per cent increase in the number of employees who volunteered (King Arthur Flour, 2015b). It is consistently high in environment and has increased its use of sustainable materials in making its products and packaging each year. Replacing light fixtures has saved more than 65,000 kWh of electricity per year. A zero-sort recycling system was put into place to provide food scraps to local farmers to feed their animals, and the company encourages its farmers to use environmentally responsible farming practices (King Arthur Flour, 2015a).

#### *Method Products*

Method Products in California is one of the higher-scoring Founding companies in total points on its B Impact Reports. Method relies on green chemistry to produce home, fabric and personal care products that are environmentally safe. In its environment initiatives, it used bottles made from 100 per cent recycled plastic, ensured that at least 35 per cent of its shipments were through biodiesel trucks and paid suppliers to reduce their carbon emissions. Most of its facilities are LEED Certified, and 50 per cent of its energy comes from renewable sources (Method Products, 2015). Adam Lowry, co-founder of Method, said that "earning the B Corp stamp of approval added credibility to his company's environmentally conscious mission", which was very important "since Method doesn't have the resources of its larger competitors to create fancy reports that publicize initiatives related to sustainability" (Clifford, 2012, para. 4).

#### *Seventh Generation*

Seventh Generation's products automatically allow it to score highly in the environmental category because 100 per cent of its cleaning and personal hygiene

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products are non-toxic. Established in Vermont in 1988, it is a privately held company. It is the only Founding B Corp that also publishes a Sustainability Report through the Global Reporting Initiative, which it has done since 2004; thus, it values transparency from 2007 to 2011, and it achieved significant reductions in absolute emissions through decreased energy use for facilities (its offices are LEED certified) and packaging. Of its fleets, 25 per cent were low-emission vehicles, and 25 per cent of the energy it uses comes from renewable sources. It provides incentives to encourage low-impact commutes, and more than a quarter of its managers are evaluated on accomplishment of social/environmental targets. In accountability/governance, it publishes transparent annual external reports that include year over year comparisons for its goals. It grew its employee base by more than 15 per cent over the past two years and covered health insurance for half-time employees, offered subsidized childcare and provided a fully matched retirement plan to all employees ([Seventh Generation, 2015](#)).

### *Sungevity*

Sungevity is a company whose purpose and product are focused on protecting the environment. It installs solar panels on the rooftops of homes and operates in eight USA states, recently expanding to The Netherlands. It provides loans to customers who then pay a rental amount to the company until the total cost of the installation is paid. It has a program in Zambia to donate one solar lighting kit for impoverished families for every solar system sold, which is now at 3,523 kits. It audits 50 per cent of its suppliers for environmental practices and recycles office supplies. It offers reimbursement to its employees for continued education, pays 100 per cent of their health insurance premiums and more than half of its employees take time off for community service ([Sungevity, 2015b](#)). It has developed a partnership with Lowe's home improvement stores ([Sungevity, 2015a](#), para. 4).

### *Better World Books*

Better World Books is a for-profit company that sells books discarded by libraries and colleges and sets aside part of each book sale for its non-profit literacy partners; it also donates one book for each book it sells. It has donated over 11 million books, reused or recycled 123 million books and raised over \$15 million for global literacy and local libraries. It has won awards for waste reduction. It calculates its carbon inventory, purchases Renewable Energy Certificates to better its carbon balance and provides a few cents from each customer purchase to support wind projects ([Better World Books, 2015](#)).

### *Dansko*

Dansko, a for-profit retail company originally founded in 1990 to sell clogs, now sells all types of shoes, and, as of 2012, it is 100 per cent employee owned ([Dansko, 2015a](#)). It competes in an industry in which it must be able to communicate the value of its corporate social initiatives to its customers. It shares 5 per cent of its profits with employees and offers tuition reimbursement, as well as health, wellness and counseling services to 100 per cent of its employees. It reached its goal of 90 per cent of its products as certified by the American Podiatric Medical Association as foot-healthy and added members to its board from previously excluded populations. It also matched employee donations and allowed them to volunteer during work time; employees have logged in more than 1,000 hours in the community. Dansko operates a foundation staffed by its

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employees to fund not-for-profit initiatives from proceeds from shoe sales in its West Grove store. The fund has provided over half a million dollars thus far (Dansko, 2015a). Dansko's offices are LEED Certified, and it recycles office supplies and provides incentives for employees to commute by environmentally friendly means rather than automobiles (Dansko, 2015b). It now audits 50 per cent of its suppliers for environmental practices.

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#### *New Leaf Paper*

New Leaf Paper is another retail, for-profit company, founded in 1998, that makes office and printing paper with the highest percentages possible of recycled and sustainably harvested fibers, without the use of chlorine or chlorine derivatives. It also competes in an industry where it must market the value of its sustainable products. It posts an environmental benefits statement on its Web site and a life cycle analysis of its products (New Leaf Paper, 2015b). One of its outstanding accomplishments is that 100 per cent of its suppliers met third-party social and environmental standards, and 75 per cent of the significant suppliers had a visit from employees at New Leaf Paper. It shares 15 per cent of its profits with employees, and it covers 80 per cent of health-care premiums, for which part-time employees qualify (New Leaf Paper, 2015a).

#### *IceStone*

IceStone is a New York LLC retailer, which is in a crowded industry, and has created a product that is unique in its environmental impact. It produces a durable surface made from 100 per cent recycled glass, Portland cement and pigment, which are non-toxic substances. It has a Gold certification level by Cradle to Cradle<sup>®</sup>. Since 2003, it has diverted over 10 million pounds of glass from landfills. Not surprisingly, its environment scores are high. All of its facilities are powered by renewable energy credits, and all of the water used in production is recycled in the manufacturing process (IceStone, 2015). It has 35 employees; more than 75 per cent of them work in low-income communities and more than 30 per cent are from low-income communities. Of the profits, 5 per cent are shared with employees, and more than 40 per cent of the company's management and board are from previously excluded populations. Of its suppliers, 25 per cent are from low-income communities (IceStone, 2015).

#### *UncommonGoods*

UncommonGoods is an online and catalog retail company in New York that sells creatively designed, high-quality and affordable crafts and specially designed items, such as jewelry, scarves, glassware, pottery, and specialty items like wooden cell phone covers that come from local and global artisans. Almost half of its products come from independent artists, and it gives preference to local, sustainable and Fair Trade suppliers (UncommonGoods, 2015a). It uses recycled paper for its catalogues, provides incentives for employees to commute using green means, uses renewable sources for 15 per cent of its energy and has a major recycling program. It offers health, wellness and counseling services and onsite childcare and pays 80 per cent of insurance premiums. More than half of its ownership is from under-represented populations and more than three-fourths of its employees own stock options. Moreover, almost one-third of its workers reside in low-income communities (UncommonGoods, 2015a). UncommonGoods donates 15 per cent of its net profits to non-profit organizations, and, recently, it launched a program

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that allows customers to identify the not-for-profit (NFP) that they want UncommonGoods to donate each time they buy something (UncommonGoods, 2015b).

### *Evergreen Lodge*

The Evergreen Lodge is a tourist resort featuring cabins, dining and tours at Yosemite National Park. Its social benefit focus is on providing funds from its profit to run an onsite youth employment program:

Evergreen's specific social mission is to support at-risk San Francisco Bay Area youth ages 18-24 in developing stable, rewarding careers and lives. We do this by providing an integrated program of meaningful career-oriented training and work experience, intensive social service support, and exposure to a rich set of outdoor and recreational life experiences. (Evergreen Lodge, 2015, para. 4)

More than 40 per cent of its employees are women, and more than 30 per cent of its employees come from low-income communities. All of its services are focused on providing economic opportunity. The new changes to B Lab's program should help improve the ability to evaluate overall scores without studying individual elements (Evergreen Lodge B Impact Report, 2015).

### *Opticos Design*

An example of a company that created itself to meet B Corp certification is Opticos Design, an urban design and architecture firm in California. Its work is focused on creating sustainable, walkable communities that use sustainable building practices and include housing for a diverse population that have access to buses and trains. It has completed projects in California and Florida. It is also one of California's first Benefit Corporations. Opticos Design won the GreenWORKS Design Competition for 2009 (Opticos Design, 2015b), although only five per cent of its energy use is from renewable energy and only 50 per cent of its office supplies come from recycled materials. It has six employees, 30 per cent of whom are females. Of its projects, 80 per cent were focused on underserved populations (Opticos Design, 2015a).

### *Agora Partnerships*

One issue in evaluating the goals and accomplishments is the nature of the business. For example, Agora Partnerships is a non-governmental organization (NGO) that invests in small and medium enterprises in developing countries. It has 11 employees plus its two co-founders. Of the 11 employees, all but one has a bachelor's degree and three have a master's degree. Thus, the fact that the NGO offered reimbursement for continuing education to 100 per cent of its employees might not be difficult to achieve given the small number of employees and their education levels. On the other hand, because the success of Agora Partnerships is measured by the number of full-time jobs created by the start-ups they work with, the number who continue in business after the first year and the number who have increased their profits, many of the elements in the Impact areas such as Environment and Community are difficult to meet (Agora Partnerships, 2015).

### *Andy Smith Photography*

Andy Smith Photography, which provides photographs of nature to make people more aware of their environment, is in another situation in which it is difficult to score high in



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some categories. Because it has no employees, it has no data for the employee area. It does not create jobs in the community; therefore, data for accountability and transparency are almost non-existent. However, in the community category, in 2007, it had a score of 33 when the median was 21 and, in 2012, it had a score of 63 when the median was 32. It uses renewable energy and has increased the percentage each year, and it enforces a policy to minimize corporate travel ([Andy Smith, 2015](#)).

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### Conclusion

After analyzing the record of Founding B Corps submitting multi-year B Impact Reports and analyzing in depth some of the Founding B Corps and their accomplishments in the five certification categories, the authors conclude that the Founding B Corps did maintain their commitment to “do good and well” as demonstrated in their multi-year B Impact Reports. They did submit regular reports to B Lab that identified their goals and progress in the five Impact areas that were then assessed by B Lab. For this founding group, the B Corp certification has created a structure to enable companies to make profit and social contributions. The B Corps certification focuses on the CSR initiatives, and the submission of reports for third-party assessment assures accountability and performance.

Owners of B Corps have said that the certification process has made them more aware of everyday environmental decisions they make, like the type of cleaning supplies they use and their waste policy, as well as their impact on their communities. The authors found that 100 per cent of the Founding companies had submitted subsequent reports after their original certification reports, which is excellent. Future research will need to assess whether this record is being continued, as the number of Certified B Corps has grown to 1,328 companies, and now includes companies not only in the USA and Canada but also in 39 other countries. B Lab produced its Version 4 of the B Impact Assessment in early 2014, which should help small companies and those that are Internet based achieve and maintain certification. The Founding B Corps may be more committed, but the hope is that the new B Corps will follow their lead and continue to evaluate their performance and submit Impact Reports to B Lab for third-party assessment and, thus, increase the number of small companies committed to CSR. The Founding B Corps have been certified for eight years, and their record is excellent.

In “Millennials’ bold new business plan: Corporations with a Conscience”, [Sharp \(2014\)](#) argues that the purpose-driven companies that millennials are starting have their roots in Ben & Jerry’s, Patagonia and Greyston Bakery, all companies dedicated to providing benefit to society before Benefit Corporations or B Corps existed. The label B Corps:

[...] indicates an “ethical business”, which appeals to a growing number of consumers. Polls show that many millennials will go out of their way to support firms that truly do “make the world a better place” ([Sharp, 2014](#), p. 1).

This agrees with the 2010 Cone Evolution Study (2010) that found that global consumers want proof that a company is acting responsibly and pays attention when a company is called out for not doing so ([Cone, 2010](#)). They will pay more for products that are made by companies with CSR accountability and use social media to identify those that do. The Certified B Corp structure may help make the difference and provide the millennials the opportunity to follow through on their stated commitment. Thus, the structure is one

that small companies that desire to do good and want an outside assessor to help establish CSR goals and provide a method for accountability can have confidence in using. The reports are published on the B Lab Web site, providing an additional means of publishing CSR accomplishments.

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Founding Certified B Corp	B Impact score	Notable accomplishments that are distinctive to specific companies Web sites for companies
<i>Median B Impact Report scores for all companies: 2007: 86; 2008: 80; 2009: 86; 2010: 84; 2011: 84; 2012: 80; 2013: 80; 2014: 80; 2015: 80</i>		
Abacus wealth: national financial management firm	2007: 91 2010: 88 2012: 105 2015: 143	Environment: >50% facilities near public transit, >50% carbon inventory offset <a href="http://www.bcorporation.net/community/abacus-wealth-partners-llc">www.bcorporation.net/community/abacus-wealth-partners-llc</a>
Agora Partnerships: invests in developing countries enterprises	2007: 104 2010: 105 2012: 104 2015: 84	Community: Majority banking services provided by local, independent bank <a href="http://www.bcorporation.net/community/agora-partnerships">www.bcorporation.net/community/agora-partnerships</a>
Andy Smith Photography: fine art nature	2007: 109 2012: 91 2015: 87	Environment: % of renewables increased annually, community: >50% of banking provided by independent local institution <a href="http://www.bcorporation.net/community/andy-smith-photography">www.bcorporation.net/community/andy-smith-photography</a>
BBMG: brand innovation firm	2007: 83 2010: 93 2013: 82	Employees: "Inspiration accounts" allow employees to pursue personal consumers: >75% of clients are sustainable businesses and non-profits <a href="http://www.bcorporation.net/community/bbmg">www.bcorporation.net/community/bbmg</a>
Better World books: sells discarded books	2007: 110 2011: 140 2012: 112 2015: 113	Employees: Added 91 jobs during recession (33% growth); 64% of employees have ownership in the company; provides at least 50% of health insurance for employees and their families <a href="http://www.bcorporation.net/community/better-world-books">www.bcorporation.net/community/better-world-books</a>
Better World Telecom: business to business telecom	2007: 91  2010: 93 2012: 91	Consumers: 95% of customers are sustainable businesses and non-profits Environment: Offsets 100% carbon (511,000 lbs./year) <a href="http://www.bcorporation.net/community/betterworld-telecom">www.bcorporation.net/community/betterworld-telecom</a>
Big Path Capital: investment bank advising in sustainable economy	2007: 118 2010: 102 2012: 112 2014: 98	Environment: >50% of carbon inventory offset; % of renewable energy increased annually, community: >50% of ownership in same community as two-thirds of the workforce <a href="http://www.bcorporation.net/community/big-path-capital">www.bcorporation.net/community/big-path-capital</a>

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**Table AI.**  
B Impact scores and  
selected  
accomplishments for  
Founding Certified B  
Corps

Founding Certified B Corp	B Impact score	Notable accomplishments that are distinctive to specific companies Web sites for companies
Comet Skateboard: high performance skateboards	2007: 106	Community: >50% of company's ownership located in the same community as at least two-thirds of the workforce; consumers: Products Cradle To Cradle certified <a href="http://www.bcorporation.net/community/comet-skateboards">www.bcorporation.net/community/comet-skateboards</a>
Culinary Collective: import and distribution of company gourmet cultural foods	2013: 106 2007: 93 2010: 103 2013: 87	Environment: >90% of packaging is recyclable; community: 100% of products are created by independently owned community-based producers; consumers: 100% of products are free of preservatives, chemical additives and corn syrup <a href="http://www.bcorporation.net/community/culinary-collective">www.bcorporation.net/community/culinary-collective</a>
Dansko: shoe store	2007: 80 2010: 84 2012: 110 2014: 103	Environment: Offices the only recycling station in their township; community: >40% management and Board from previously excluded populations <a href="http://www.bcorporation.net/community/dansko">www.bcorporation.net/community/dansko</a>
Egg: advertising agency for sustainable brands	2007: 119 2010: 105 2012: 90 2007: 89	Environment: 12 metric tons of carbon offset annually; community: >40% of employees are female, >60% of expenditures directed toward local suppliers <a href="http://www.bcorporation.net/community/egg">www.bcorporation.net/community/egg</a>
Essential Living Foods, Inc.: umbrella brand for organics	2013: 98 2007: 86	Community: >50% of customers are local, >15% suppliers in low-income communities; consumers: Certified USDA Organic <a href="http://www.bcorporation.net/community/essential-living-foods-inc">www.bcorporation.net/community/essential-living-foods-inc</a>
Evergreen Lodge: resort at Yosemite National Park	2010: 116 2013: 102 2007: 123	Consumers: 100% of services designed to promote economic opportunity <a href="http://www.bcorporation.net/community/evergreen-lodge">www.bcorporation.net/community/evergreen-lodge</a>
Give Something Back, Inc.: independent office supply company	2010: 126 2012: 157	Environment: Conducts a third-party environmental audit; has worked with a landlord to improve office energy efficiency and waste reduction community: 40% of employees had barriers to employment 2014 Best for the World Overall Honoree <a href="http://www.bcorporation.net/community/give-something-back-inc">www.bcorporation.net/community/give-something-back-inc</a>

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Founding Certified B Corp	B Impact score	Notable accomplishments that are distinctive to specific companies Web sites for companies
Good Capital, LLC: social enterprise expansion fund	2007: 101 2011: 113 2011: 131 2007: 98	Employees: 100% of individual/family health insurance premiums covered; community: >25% of suppliers located in low-income communities <a href="http://www.bcorporation.net/community/good-capital-llc">www.bcorporation.net/community/good-capital-llc</a> Consumers: Minimum bar for social and environmental performances set in to receive investment; accountability: Annual review of social and environmental performances of portfolios 2014 Best for the World Overall Honoree <a href="http://www.bcorporation.net/community/green-retirement-plansinc">www.bcorporation.net/community/green-retirement-plansinc</a>
Green Retirement: retirement consulting, financial planning	2010: 135 2014: 130 2007: 94	Community: 70% of attorneys provided pro bono services, donating 7600 hours; funded 132 community organizations <a href="http://www.bcorporation.net/community/hanson-bridgett-llp">www.bcorporation.net/community/hanson-bridgett-llp</a>
Hanson Bridgett LLP: legal services	2015: 85 2007: 108	Environment: Manufacturing facility is day-lit and 100% of water used in production is reused. Hybrid and electric vehicles used for production; community: Internship programs with local schools 2014 Best for the World Environment <a href="http://www.bcorporation.net/community/icestone">www.bcorporation.net/community/icestone</a>
IceStone: countertops made from non-toxic substances	2011: 130 2013: 102 2007: 123	Community: 100% of profits given to charity; assists with business development and leads volunteer committees. <a href="http://www.bcorporation.net/community/impact-makers-inc">www.bcorporation.net/community/impact-makers-inc</a>
Impact Makers: healthcare IT and management consulting	2010: 159 2012: 156 2014: 164	Environment: 100% Fair Trade organic clothing; annual increase in percent of renewable energy used; community: 100% democratically governed supplier price controls; long-term relationships with Artisans 2014 Best for the World Environment <a href="http://www.bcorporation.net/community/indigenous-designs-corporation">www.bcorporation.net/community/indigenous-designs-corporation</a>
Indigenous Designs Corporation: organic, fair trade apparel	2010: 117 2013: 134 2007: 98	Environment: Biannual increase in % use of sustainable materials in product and packaging; environmental audits shared with employees; community: >40% management from previously excluded populations <a href="http://www.bcorporation.net/community/king-arthur-flour-company">www.bcorporation.net/community/king-arthur-flour-company</a>
King Arthur Flour Company: baking ingredients and tools	2012: 99 2014: 108	<a href="http://www.bcorporation.net/community/king-arthur-flour-company">www.bcorporation.net/community/king-arthur-flour-company</a>

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Founding Certified B Corp		B Impact score	Notable accomplishments that are distinctive to specific companies Web sites for companies
Mal Warwick Donordigital: fundraising for non-profit organizations	2007: 139	Employees: Conduct annual satisfaction surveys; community: Specify environmental criteria for significant suppliers; consumers: 100% of services benefit public purpose organizations 2014 Best for the World Overall Honoree <a href="http://www.bcorporation.net/community/mal-warwick-donordigital">www.bcorporation.net/community/mal-warwick-donordigital</a>	
Management Resources: business coaching	2011: 127 2013: 127 2007: 118 2010: 127 2012: 89 2015: 101	Community: >40% of purchases from local independent suppliers; 50% of significant suppliers have a third-party environmental certification <a href="http://www.bcorporation.net/community/management-resources">www.bcorporation.net/community/management-resources</a>	
Method: environmentally safe home, fabric and personal care products	2007: 129 2010: 123 2013: 121 2015: 132	Employees: >80% employee satisfaction reported; community: Pays suppliers to reduce their carbon emissions; gives preference to fair trade suppliers; 2014 Best for the World Environment <a href="http://www.bcorporation.net/community/method-products-pbc">www.bcorporation.net/community/method-products-pbc</a>	
Mugshots Coffeehouse: fair trade coffee/tea	2007: 105 2010: 104 2014: 88	Community: >40% of expenditures directed toward local suppliers; >40% of management from previously excluded populations; consumers: Organic Fair Trade Coffee; locally sourced foods <a href="http://www.bcorporation.net/community/mugshots-coffeehouse">www.bcorporation.net/community/mugshots-coffeehouse</a>	
Natural Investments LLC: wealth management and consulting	2007: 115 2010: 187 2015: 139	Environment: % of renewables increased annually; >25% of carbon footprint reduced through purchase of carbon credits; community: >50% of suppliers have third-party social/environmental certification <a href="http://www.bcorporation.net/community/natural-investments-llc">www.bcorporation.net/community/natural-investments-llc</a>	
New Leaf Paper: office and printing paper	2007: 92 2011: 104 2013: 113	Environment: First to offer transparent life cycle analysis of products; community: Visited 75% of significant suppliers; 100% of suppliers meet third-party social and environmental standards 2014 Best for the World Environment <a href="http://www.bcorporation.net/community/new-leaf-paper">www.bcorporation.net/community/new-leaf-paper</a>	

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Founding Certified B Corp	B Impact score	Notable accomplishments that are distinctive to specific companies Web sites for companies
Numi Organic tea: 100% real ingredients, sources directly from fair labor gardens	2007: 101 2012: 115 2014: 118	Environment: Implemented comprehensive recycling and composting at all facilities; Bi-annual environmental audits are made transparent to the public; community: 60% of products are Fair Trade Certified; specifies social and environmental criteria for all significant suppliers <a href="http://www.bcorporation.net/community/numi-organic-tea">www.bcorporation.net/community/numi-organic-tea</a>
On Belay Business Advisors Inc.: mentoring company leaders	2007: 110 2011: 90 2013: 90	Environment: >5% of carbon footprint offset through purchase of carbon credits; >75% of ownership held in same community as a business <a href="http://www.bcorporation.net/community/on-belay-business-advisors-inc">www.bcorporation.net/community/on-belay-business-advisors-inc</a>
One Village Coffee LLC: regional coffee roasting company	2007: 89 2011: 93 2012: 105 2014: 92	Environment: % of sustainable materials in product increased bi-annually; community: >60% local suppliers; consumers: Fair Trade Certified; USDA Organic certified <a href="http://www.bcorporation.net/community/one-village-coffee-llc">www.bcorporation.net/community/one-village-coffee-llc</a>
Opticos Design: architecture and urban design	2007: 90 2010: 94 2012: 95 2015: 94	Community: Majority of banking services provided by a local, independent bank; consumers: >80% of projects targeted to underserved populations <a href="http://www.bcorporation.net/community/opticos-design-inc">www.bcorporation.net/community/opticos-design-inc</a>
Practical Energy Solutions: energy management	2007: 94 2010: 115 2012: 114	Consumers: 100% of services help consumers reduce their environmental impact <a href="http://www.bcorporation.net/community/practical-energy-solutions">www.bcorporation.net/community/practical-energy-solutions</a>
Praxis Consulting Group: organization development	2007: 108 2010: 130 2012: 119 2014: 122	Environment: >50% of facilities located near public transit, % of renewable energy increased annually; community: >50% of ownership in same community as two-thirds of the workforce <a href="http://www.bcorporation.net/community/praxis-consulting-group">www.bcorporation.net/community/praxis-consulting-group</a>
Re:Vision Architecture: architecture, planning, and consulting	2007: 130 2010: 141 2013: 123 2015: 115	Environment: Facilities and projects constructed to green building standards; employees: Bonus plan for 100% of non-executive employees; consumers: 50-75% of projects built on brownfields/infill sites 2014 Best for the World Overall Honoree <a href="http://www.bcorporation.net/community/revision-architecture">www.bcorporation.net/community/revision-architecture</a>

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Founding	B Impact score	Notable accomplishments that are distinctive to specific companies	Web sites for companies
Certified B Corp			
Seventh Generation: non-toxic 100% cleaners and personal hygiene products	2007: 121 2010: 119 2012: 117 2014: 125	Environment: Bi-annual per unit reduction of greenhouse gas emissions employees: >75% employees share ownership; accountability: >25% managers evaluated on accomplishment of social/environmental targets 2014 Best for the World Environment	<a href="http://www.bcorporation.net/community/seventh-generation">www.bcorporation.net/community/seventh-generation</a>
Siw Thai Silk, Inc.: pillows, throws, scarves	2007: 108 2010: 135 2013: 99	Environment: Uses 100% natural and low-impact dyes; community: 100% of products produced by women-owned co-ops using traditional handcraft methods; 80% of suppliers in low-income communities	<a href="http://www.bcorporation.net/community/siw-thai-silk-inc">www.bcorporation.net/community/siw-thai-silk-inc</a>
Strategy Arts: strategic planning, market research	2007: 81 2013: 101	Environment: % of renewable energy increased annually; community: >50% of ownership in same community as two-thirds of the workforce, >40% of expenditures directed toward local suppliers, <a href="http://www.bcorporation.net/community/strategy-arts">www.bcorporation.net/community/strategy-arts</a>	
Sungevity: solar electricity systems	2007: 122 2010: 112 2012: 131 2015: 116	Environment: Organizes a commuter bike program and facilitates clean commuting; 50% of suppliers environmentally reviewed/audited community: Helps fundraise and support non-profit partnership organizations 2014 Best for the World Environment	<a href="http://www.bcorporation.net/community/sungevity">www.bcorporation.net/community/sungevity</a>
The CAPROCK Group: multi-family wealth advisory firm	2007: 82 2010: 97 2012: 105 2014: 108	Environment: >50% of facilities LEED certified; % of renewable energy use increased annually; community: >50% of ownership in same community as two-thirds of the workforce; >60% of expenditures are local	<a href="http://www.bcorporation.net/community/the-caprock-group">www.bcorporation.net/community/the-caprock-group</a>
The GreenOffice.com: online retail, sustainability consulting	2007: 93 2010: 112 2013: 96	Environment: Annual carbon inventory review, five tons of CO <sub>2</sub> offset consumers: 100% of products/service provide environmental benefit 2014 Best for the World Environment	<a href="http://www.bcorporation.net/community/thegreenofficecom">www.bcorporation.net/community/thegreenofficecom</a>
The Hub: meeting and event space	2007: 112 2010: 95 2014: 84	Employees: 80% of employees report satisfaction; community: >40% of management is from under-represented populations <a href="http://www.bcorporation.net/community/the-hub">www.bcorporation.net/community/the-hub</a>	

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Founding Certified B Corp	B Impact score	Notable accomplishments that are distinctive to specific companies Web sites for companies
Uncommon Goods: online and catalog retailer	2007: 97 2010: 106 2012: 99 2014: 111	Employees: > 75% of employees and management own stock options 62% of ownership is from under-represented populations; community: 40% of products come from independent designers and artists <a href="http://www.bcorporation.net/community/uncommongoods">www.bcorporation.net/community/uncommongoods</a>
Untours: apartment-based European vacation	2007: 110 2010: 95 2012: 83 2015: 82	Environment: Carbon neutral; community: Invests nearly 100% of profits toward poverty alleviation <a href="http://www.bcorporation.net/community/untours">www.bcorporation.net/community/untours</a>
World Leadership School: service learning trips	2007: 127 2010: 151 2013: 107	Environment: Written environmental policy; community: >20% of expenditures directed toward local suppliers; local purchasing policy <a href="http://www.bcorporation.net/community/world-leadership-school">www.bcorporation.net/community/world-leadership-school</a>
WorkplaceDynamics: employee surveys on engagement	2007: 82 2010: 103 2013: 90 2015: 85	Environment: >50% of facilities located near public transit; employees: > 15% of net profits included in profit sharing plan <a href="http://www.bcorporation.net/community/workplacedynamics">www.bcorporation.net/community/workplacedynamics</a>

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**About the authors**

Kathleen Wilburn, a Professor of management at St. Edward's University, teaches graduate courses in managerial problem solving, managing the organization, scenario planning and organizational behavior and undergraduate courses in leadership and problem solving and decision-making. She has 25 years of management experience in the private and public sectors. She holds a doctorate from the University of Southern California. Kathleen Wilburn is the corresponding author and can be contacted at: [kathleew@stedwards.edu](mailto:kathleew@stedwards.edu)

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Ralph Wilburn, an Assistant Professor of management at St. Edward's University, teaches graduate courses in managerial problem solving, managing the organization and organizational behavior. He holds a PhD from The University of Texas in Austin. His work experience includes managing training functions in the USAF as well as consulting work.

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