

Development of an indicator of economic, environmental and societal development (an IDEES) for SMEs: case study in the hotel and restaurant business sector.

Philippe Callot

<http://trc.aiest.org/members/philippe-callot>

Groupe Ecole Supérieure de Commerce Et de Management, Tours, France

Abstract

To produce an indicator of sustainable development applicable to the world of business enterprise is not a straight forward matter. It appears difficult to find a clear consensus on the relevance or not of particular indicators. The three dimensional aspect of Corporate Social Responsibility (CSR) and Organizational Social Responsibility (OSR) adds to the difficulty of bringing different types of data together to produce a final composite indicator (taking into account economics, societal issues and environmental considerations). The current thesis is based around the work of Boutaud (2002) and suggests the use of an indicator based on GRI principles. It also promotes the idea of comparing the economic and societal performance of a company with an environmental indicator calculated using the carbon footprinting system known as the Bilan Carbone®.

Key words: Indicators, sustainable development, hotel–restaurant sector