



**Creating a supplier code of conduct and supplier screening questionnaire for
Company X in accordance with ISO 14001**

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Abstract

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<p>Sustainability has become a key theme both in the way we live our lives and in which businesses behave. While there is certainly discussion to be had as to whether efforts match the discourse or enough is being done, progress is slowly being made.</p> <p>EU directives regarding sustainability disclosures, the efforts of the GRI to standardise sustainability reporting and Eco-Management and Audit Schemes' (EMAS) and ISO 14001's benchmarking of companies' environmental performance are certainly steps in the right direction. Increasingly, a company's focus must be outward, not just the sustainability of their own operations but also their supply chain and network. This shift has brought new terms such as sustainable sourcing or sustainable supply chain management. Tools to manage sustainability through the supply chain such as supplier codes of conduct, screening questionnaires and sustainability audits have become increasingly important to help companies navigate these new challenges.</p> <p>This thesis project will be split into four parts; research of literature focusing on ISO 14001, environmental management systems and sustainable supply chain management, explaining company X's current ISO 14001 environmental policy and how they intend to fulfil their commitments, designing tools to increase company X's sustainability throughout their supply chain and conclusions drawn by the author and the company, regarding the successes and limitations of the project.</p> <p>Through this the author aims to design a supplier code of conduct and screening questionnaire for company X, an ISO 14001 and 45001 accredited company. These tools will draw on the theoretical framework compiled from literature research, company X's ISO 14001 related documentation as well as company X's code of conduct and environmental policy. Hopefully, this will provide company X with tools to analyse and improve their sustainable supply chain management as well as to make steps towards fulfilling their environmental policy.</p>
Key words: Sustainability, environmental management systems, ISO 14001, sustainable supply chain management.

Table of contents

1	Introduction	1
1.1	Background to the topic.....	1
1.2	Project Objective	2
1.3	Project scope	3
1.4	Benefits	4
1.5	Risks and risk management	4
1.6	Key concepts.....	5
1.7	Commissioning company	5
2	Theoretical Framework.....	7
2.1	Sustainability	7
2.2	Environmental Management Systems	9
2.3	ISO 14001	10
2.4	Sustainable sourcing and sustainable supply chain management	13
3	Project Management Methods.....	17
3.1	Research phase	17
3.2	Mapping current ISO 14001 commitments and requirements	18
3.3	Developing a supplier code of conduct and screening questionnaire.....	18
3.4	Feedback and next steps	19
4	Company X's current ISO 14001 commitments and requirements.....	20
5	Developing a supplier code of conduct and screening questionnaire.....	23
6	Conclusions and potential future projects	26
	References	28
	Appendices	34
	Appendix 1	34
	Appendix 2	47
	Thesis project's GANTT Chart.....	47

1 Introduction

This is a product-based bachelor's thesis for the Degree Programme in International business with a major specialisation in Financial Management. In this chapter the author breaks down the demarcation, product, and product tasks for the thesis idea. First, the author provides a brief background to the topic.

1.1 Background to the topic

Sustainability is a common trend in both the worlds of business and everyday life. The importance of tackling sustainability related issues and especially environmental challenges will only become more prevalent as world temperatures increase and extreme weather events continue. How businesses face these challenges could become a major factor in their potential future success and at the very least provide them with added value (Funk 2023.) Unfortunately, sustainability and improving environmental or sustainability performance often remains as a theme of communication and is not backed up by actions. (NRDC 2023.) The International Organization for Standardization (ISO), which is an internationally recognised and renowned organisation have developed the ISO 14001 standard, in part to be able to benchmark environmental performance and show, which companies are seriously taking steps towards a more sustainable future.

Company X gained ISO 14001 accreditation in March 2023 via an external audit. During the process of procuring the ISO standard, company X was required to make a series of environmental promises, in regard to improving their environmental performance. Company X is expected to make progress towards fulfilling said environmental promises, and to be able to provide documentation proving their efforts.

An important aspect of ISO 14001 and other ISO standards is a company's dedication to evaluating performance, through monitoring, measuring, analysis and internal audits. Clear documentation is important as companies are regularly externally audited, around every three years, which contributes to one of the driving factors behind ISO standards, the need for transparency. (Finnish Standard Association 2015)

The idea for this thesis was derived through conversations with company X, where the author is currently employed. The backbone of this thesis will be the environmental promises, which company X committed to. The author will produce an outline of the promises, the steps that company X has already taken towards their fulfilment, sustainable supply chain management tools related to company X's commitments, and potential future projects.

1.2 Project Objective

This thesis aims to create a supplier code of conduct and screening questionnaire as well as potential next steps, in order to preserve company X's ISO standard. This thesis will draw on the current environmental management system and potentially highlight some improvements, particularly for the internal monitoring and measurement of sustainability performance throughout company X's supply chain.

The international aspect of this thesis will be covered by the global aspect of the problem. ISO 14001 is also an internationally renowned environmental management standard.

The project objective of this thesis will be to create a supplier code of conduct and screening questionnaire to improve company X's sustainable supply chain management and to fulfill their environmental policy.

The project will be divided into project tasks (PT) as follows:

PT1 – Preparing the theoretical framework for the project. Understanding ISO14001, environmental management systems and sustainability supply chain management.

PT2 – Mapping current commitments to ISO 14001.

PT3 – Developing a supplier code of conduct and screening questionnaire.

PT4 – Conclusions and potential future projects.

Table 1. Thesis project tasks

Project Task	Theoretical Framework	Project Management Methods *	Outcomes **
PT 1.	Understanding ISO14001, EMS and sustainability supply chain management	Literature review	Theoretical framework for the thesis project (2)
PT 2.	Mapping current ISO 14001 commitments and requirements	ISO 14001 related documentation	Understanding the necessary commitments and

Project Task	Theoretical Framework	Project Management Methods *	Outcomes **
		gathered from Company X	requirements for ISO 14001 retention (4)
PT 3	Developing a supplier code of conduct and screening questionnaire	Literature review Feedback from Company X Company X's ISO related documentation	Draft of a supplier code of conduct and screening questionnaire (5)
PT 4	Conclusions and future projects	Feedback from upper management and the author's reflections	Conclusions and reflections from the thesis project. Potential future projects (6)

1.3 Project scope

The supplier code of conduct and supplier screening questionnaire that the author will produce for this thesis will be directed towards one of company X regional offices. The corporate structure and size of the company would make a larger scale project too resource intensive. The main focus of the thesis will be on sustainable supply chain management, which is a subset of the environmental outlook that company X has committed to. However, the other subsets of company X's current environmental policies will be outlined, more broadly, in PT2, mapping current ISO 14001 commitments and requirements.

Sustainable sourcing often incorporates a triple bottom line outlook, which was defined by Elkington (1997) as economic, environmental and social factors. For the purposes of this thesis and due to the specific focus of the ISO 14001 standard on environmental sustainability, the author will focus predominately on economic and environmental factors rather than social ones. Despite the focus of this thesis being one of the company's regional locations, the supplier code of conduct and screening questionnaire, which this thesis will produce, could eventually be used in other locations.

1.4 Benefits

This thesis aims to be able to provide company X with tools to analyse, manage and improve their sustainability performance throughout their supply chain, in accordance with an internationally renowned environmental management standard. This will benefit the company as it will address the practicality of supplier conformance to modern sustainability standards, as well as providing evidence of compliance with their own environmental policy.

Clients, both present and potential, will be able to place more trust in company X's environmental policies if company X retains ISO 14001 accreditation.

Sustainability and environmental performance have been extensively discussed topics in business in recent years. Sustainability supply chain management is also a growing trend (Rajeev et al. 2017.) Due to increasing regulation and legislation regarding the environment, ISO 14001 certification and environmental management systems will almost certainly become more prevalent. The tools that this thesis produces will help company X navigate these potential changes in our business landscape and further highlight their commitment to sustainable business practices.

1.5 Risks and risk management

Potential risks that may affect the thesis project mainly relate to the top management of the company and resource management. While the author does not see this as very likely, as it has been conveyed that Company X is particularly interested in this subject, it is possible that the completion of the project is slowed down by a lack of cooperation from top management. The author will be able to undertake all of the research and information building but without top management's input it will be difficult to create a supplier code of conduct and screening questionnaire which truly fits company X's needs.

Potential scenarios which could lead to this outcome could be for example, an increased workload resulting from layoffs or an increase in work orders, top management deciding to allocate resources to another project or radical changes in company X's future vision for the company. This is compounded by the corporate structure of company X and the collaborative nature of the original standard accreditation. While this thesis is limited to one particular regional location, if the recommendations made are not used throughout the company, potentially different strategies to retain accreditation will arise.

A lot of risk can be allayed with a more research based approach and by using time efficiently. Going into meetings with top management with clear, thoughtout proposals rather than openended

questions will be beneficial. A contract defining the dedication of Company X to the completion of the thesis project will also mitigate risk.

1.6 Key concepts

Sustainability. “Awareness of environmental problems is growing in most countries and it is believed that current development patterns cannot be sustained in the long term.” (ISO 2017)

Environmental Management System. “Experience shows that small and medium-sized enterprises (SMEs) can implement an effective EMS and realize a variety of benefits.” (ISO 2017)

ISO 14001. “The ISO 14001 standard for environmental management systems (EMS) has proved to be very successful, as it is now implemented in more than 159 countries and has provided organizations with a powerful management tool to improve their environmental performance.” (ISO 2017)

Environmental performance. “Governments are increasingly enacting legislation aimed at protecting the environment, and customers are requiring their suppliers to incorporate best practices and demonstrate compliance with environmental requirements.” (ISO 2017)

Supplier Code of Conduct. A set of written rules, guidelines and standards to ensure suppliers’ business practices are in accordance with environmental and social requirements. (Pedersen & Andersen 2006, 229)

Auditing. “This process provides an opportunity for overall assessment of the effectiveness of the EMS so that opportunities for improvement of both the system and environmental performance can be identified and acted upon.” (ISO 2017)

1.7 Commissioning company

Company X is an independent company operating in a variety of locations around Finland, from Oulu to Lahti, specialising in sewer and industrial vacuuming and pressure washing. Overall, the company employs around 70 workers and has annual sales of over 10 million euros per year.

Company X was originally a part of a larger conglomeration, in the same industry. Company X is not the only company to have split from the original company, there are similar offshoot companies in a variety of locations around Finland. Despite splitting from the original company, there are still very close relationships, both companies use the original company’s logos, sales, invoicing and communication channels are linked. There is also a certain amount of collaboration for larger

projects and tenders. ISO standards 14001 and 45001 have been procured for all branches of the original company, as well as all the original company's offshoot companies.

Currently there is an increased focus on environmental performance in this industry. The company recently implemented electronic waste disposal forms, which, are required as per a European directive. As mentioned earlier in this document, tenders with ISO 14001 (or an equivalent standard) compliance, as a requirement are becoming more commonplace and the consensus is, that this will only increase.

2 Theoretical Framework

In this chapter the author will breakdown the components of the theoretical framework for this thesis.

The overarching components of the aforementioned theoretical framework are comprised of the following elements: sustainability, environmental management systems, ISO 14001 and sustainable supply chain management.

The ideas of sustainability and environmental management systems are already intertwined and there has been extensive research focusing their relationships. The overall focus of this thesis is to provide company X with tools to improve their sustainable supply chain management, to fulfil their environmental policy and to retain their ISO certification. This will also provide valuable insight into management system structures, which can be utilised for other areas of the business. The theoretical framework will form the base of knowledge needed to create the sustainable supply chain management tools that are the focus of this thesis, a supplier code of conduct and screening questionnaire.

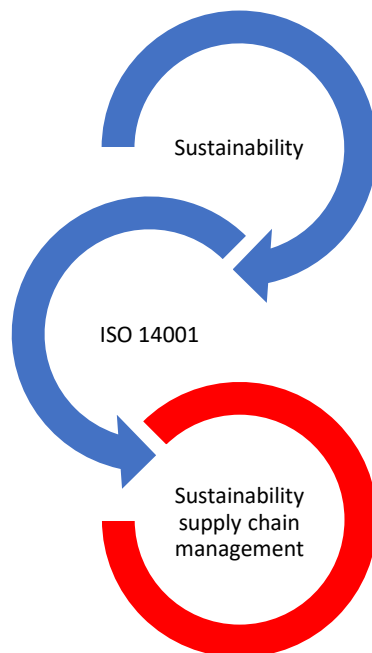


Figure 1. Visualisation of the theoretical framework.

2.1 Sustainability

Sustainability as a theme in business may seem like a recent development but according to business historians certain ideas such as the conservation of nature and concerns over pollution

date back to the nineteenth century (Bergguist 2017, 3.) During the 60s and 70s, modern sustainability themes, such as business ethics and CSR became more prevalent. This culminated in the development of the modern definition of sustainability, in 1987 by the WCED (Bergguist 2017, 3; Sharma & Hart 2014, 12.)

“Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” (WCED 1987)

This idea of sustainable development was expanded on by Elkington (1997), with the triple bottom line definition, which relates to how business can measure their performance and success regarding, people, planet and profit or social, environmental and economical “bottom lines”.

Recently the importance of businesses acting sustainably has reached new peaks. Google Scholar lists the amount of scholarly articles published between 2010 and 2020 with sustainability as a keyword at around 1 790 000 compared to articles published after 2020 at around 1 630 000. (Google 2024) This has coincided with the introduction of EU legislation regarding corporate sustainability reporting, which was updated in January 2023 to pertain to all large and listed companies (European Commission 2024.)

Guidelines for corporate sustainability reporting have been published by, among others, the Global Reporting Initiative (GRI), the UN Global Compact and the ISO 26000 – Social Responsibility. GRI’s efforts, particularly between 1999 and 2004, to introduce standardised guidelines for sustainability reporting, have been lauded by many institutions and authors (Brown et al. 2009, 1-2.) However, as these are all voluntary guidelines there is a certain amount of flexibility for corporations to pick the reporting guidelines, which suit them best. The standardisation of sustainability reporting is a recurring theme, which coincides with the potential practicality, that in order to enact actual changes in sustainability practices the issue has to be approached from a legislative and standardised viewpoint.

Despite concerns of greenwashing (the practice of signalling sustainability in order to better resonate with stakeholders and potential customers) research has found that there is a positive link between corporate sustainability reporting and performance (Papoutsi & Sodhi 2020, 21.) Although this is balanced by research, showing businesses in controversial and polluting industries are likely to have more extensive sustainability disclosures, perhaps in an effort to legitimise their businesses (Christensen et al. 2021, 1231-1233.)

The need for at the very least, recognised and standardised guidelines, if not legislature in terms of environmental system management, is one of the driving factors in adopting an EMS for company

X. This is a theme, which will potentially become more prevalent in everyday business and has already been witnessed to some extent, for example in tender requirements and negotiations. The European Commission (2016) in their guidebook for green public procurement, mentions both EMAS, ISO 14001 and methods with which a company can track the sustainability of their supply chain as a criterion for supplier selection. Steger (2000) provides a conciliatory view, arguing that as long as standards, definitions and measurements of performance are unstandardised environmental performance and reporting will be hard to measure and compare.

2.2 Environmental Management Systems

Environmental management systems (EMS) can be described in broad terms as a process through which a company defines and implements their environmental goals and policies. Important aspects of this process include transparency, a systemic approach, assigning responsibility and auditing of the different components of the management system. (Steger 2000; Darnall et al. 2008, 12-15)

The two predominant systems in use are, ISO 14001 and EMAS (Eco-Management and Audit Scheme.) ISO 14001 was developed by the International Standardization Organization while EMAS was developed by the European Union. Both were originally released in the 1990s, 1995 and 1993 respectively (ISO 2024; European Commission 2024.) ISO 14001 has historically been the predominate choice of environmental management system in Finland, the UK and Japan, while EMAS has generally been more popular in Germany and the surrounding area. (Steger 2000)

According to Hui et al. (2001) companies commonly consider the following factors when planning EMS implementation: market trends, company image and performance, operational costs, and environmental conservation. Hilary (2004) discusses potential benefits relating to EMS implementation, arranging them into two groups, internal, such as better image, cost savings and better communication, and external, such as attraction of new business and increased customer satisfaction.

Melnyk et al.'s (2003, 339-343) research shows that a formal or accredited environmental management system has a significant relationship on performance, for example in terms of reduced costs, waste and lead time, as well as improved quality.

One of the negative connotations of implementing an EMS is the upfront cost and the view that the investment in the EMS will not provide enough benefits to supplement the investment. Other potential challenges are the cost and quality of validation consultants, lack of support from top management levels and the length of the accreditation process (Hilary 2004.)

EMS's, if correctly implemented, can offer a company a wide range of benefits, ranging from more efficient and widespread documentation, which helps with legal compliance, to improvements in management and company image to cost savings, despite the initial investment required (Hilary 2004.)

There has been discussion that the adoption of an EMS does not however, necessarily increase environmental performance or that if it does increase environmental performance, it is likely to be confined to the company's own operations rather than through their whole network (Hanfield et al. 2005.) Conversely, Darnall et al.'s (2008, 22-23) research shows that companies that adopt and implement EMSs are more likely, than companies who don't, to increase their environmental performance through their own activities and throughout their supply chains. It has become increasingly clear that a company wishing to act more sustainably must also focus on their supply chain and the actions of their suppliers (Darnall et al. 2008; Handfield et al. 2002; Handfield et al. 2005; Goebel 2012.)

2.3 ISO 14001

ISO 14001:2015, which is the most recent edition of the standard, provides companies with guidelines to create an environmental management system (EMS), with which they can monitor and improve their environmental performance. This conforms to ISO's general requirements for management systems and has some overlap with other standards such as 9001 and 45001. (Finnish Standard Association 2015, 47.)

Through the creation of an EMS, companies should be able to protect the environment, respond to shifts in environmental conditions while balancing socio-economic needs. More specifically working EMS's can assist companies' contributions towards sustainable development through not only increased environmental performance, but also improved communication with relevant parties while mitigating potential challenges stemming from environmental conditions. (Finnish Standard Association 2015, 47.)

The standard approaches building a framework for an EMS system via the Plan-Do-Check-Act model in order to accomplish consistent environmental performance improvement. This model can be applied to both the EMS as a whole and the respective individual elements of the management system. (Finnish Standard Association 2015, 48.)

The "Plan" aspect of the model focuses on achieving the company's environmental policy through setting environmental objectives and processes. "Do" entails the implementation of set policies. "Check" regards consistent monitoring and measurement of said processes, including the

company's commitments, operating criteria and objectives, as well as documentation and reporting of results. The "Act" part of the model refers to the continual improvement of the company's processes and therefore environmental performance. (Finnish Standard Association 2015, 48.)

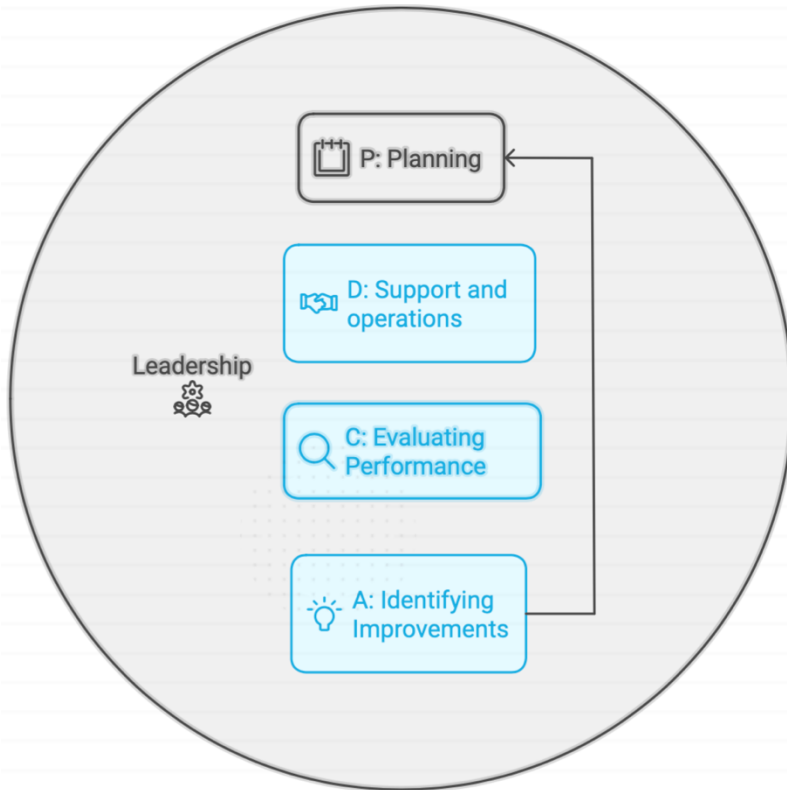


Figure 2. Integrated PDCA model with ISO 14001 framework made with Napkin AI, adapted from ISO 14001:2015 (Finnish Standard Association 2015, 48.)

An integral theme of the ISO 14001 standard is auditing. This is approached from an internal and external perspective. Internal auditing should be a continual process, which the company uses to evaluate performance and identify areas for improvement. External auditing is used to first certify the environmental management system, then on a rolling three year period to ensure compliance with the standard. In cases of noncompliance, there is normally a grace period to correct the issue before another external audit to identify whether the noncompliance is still present. (Finnish Standard Association 2015, 64, 78-79.)

Research has, however, found that auditing for ISO 14001 accreditation generally focuses on procedural aspects rather than substantive, focusing on documentation that the auditee has provided. This signifies that ISO 14001 certification could be recognition of the implementation of an EMS rather than a concerted move towards more efficient environmental performance (Heras-Saizarbitoria et al. 2013.) Islam et al. (2018, 4-5) argue that social compliance audits have two converse

purposes, management control i.e. assessing risk and improving image, and for assigning accountability.

Another key theme of the standard is documentation, although it is made clear that the standards outcome should be a working environmental management system rather than a complex information system. However, correctly documented, and easily identifiable documentation, is integral to the environmental management system working smoothly as well as proving compliance with the standards requirements. (Finnish Standard Association 2015, 76.)

Research into the potential benefits and challenges stemming from ISO 14001 accreditation is wide ranging. Tari et al. (2012) found that while there was a clear correlation to improvements in operations, such as cost savings and better customer and stakeholder communication (Bansal & Bogner 2002, 272-274), there was inconclusive evidence for an improvement of financial results on a company level. Camilleri (2022) expands on these benefits listing reductions in waste generation and improvements in productivity generated from better management controls and reductions in employee mistakes.

Companies may look to superficially accredit their EMS's with ISO 14001 certification, which will not increase their environmental performance (Riaz et al. 2022, 2-6.) Other challenges include an increase in documentation and red tape, high costs associated with accreditation and audits (Bansal & Bogner 2002, 274-275), along with a resistance to change from employees (Camilleri 2022.) Another potential shortcoming of the ISO 14001 standard is the lack of requirements regarding environmental performance (Zimon et al. 2022) which potentially facilitates companies' superficial adoption of the standard.

ISO 14001 doesn't explicitly require companies to include suppliers or external providers of services in their environmental management systems. The standard does, however, recommend that a company gives consideration to the environmental practices and performances of their suppliers and external providers. While companies may not be able to directly control the environmental performance of their suppliers and related parties, they may be able to influence it. (Finnish Standard Association 2015, 73.)

In relation to suppliers and more generally associated third parties the standard allows the company to determine the extent of its influence, which environmental aspects it can control and how much influence they choose to exercise. These decisions should be based upon factors such as, the resources, knowledge and technical competences of the third parties. Another area for consideration is whether the previously used procurement methods will achieve the necessary level of

control, as well as risks or opportunities related to the supplier or external provider. (Finnish Standard Association 2015, 73-77.) This mirrors the modern merging of sustainability and supply chain management theory, which is accelerating the more widespread adoption of sustainable supply chain management.

2.4 Sustainable sourcing and sustainable supply chain management

Sustainable sourcing can be defined as supply management taking into account economic, environmental and social dimensions, which, leans on Elkington's (1997) tripple bottom approach. These three dimensions, however, are not in balance. Environmental factors are more prevalent, perhaps due to compliance targets set by governments and governing bodies. Social factors still receive less attention than their counterparts. (Ambekar et al. 2018)

One of the drivers towards sustainability, especially in procurement, has been pressure from legislation dedicated to environmental management and protection. This has perhaps been approached from a risk management standpoint by companies looking to comply with said legislation and therefore fosters negative connotations rather than presenting an opportunity for value creation (Meehan & Bryde 2011, 95-96.) This potentially offers an explanation as to why environmental and social factors are not yet in balance.

In a shift from Krajlic's thoughts (1983) on purchasing portfolios and supply chain management, the current trend of sustainable sourcing has led to closer relationships with fewer suppliers for some of the best performing companies enacting sustainable sourcing practices. (Pagell et al. 2010) Conversely, Schneider (2012) challenges the idea that previous models of sourcing have changed in any significant fashion, at least in regards to supplier relationship development and performance evaluation. However, Schneider (2012) does highlight that another organisation's (a supplier's) poor environmental performance and policies, stands to affect and possibly damage the focal company's standing and sales performance more than the aforementioned supplier's. Hence, the need for more intimate relationships with suppliers has become more prevalent with an increased focus on sustainability and environmental performance throughout a company's supply chain.

Darnall et al. (2008) remark on the complementary nature of EMS's and sustainability or green supply chain management, and how the adoption of an EMS without green supply chain management considerations, is likely to cause a decrease in environmental benefits. Zimon et al.'s (2022) research shows that, particularly for larger companies, the adoption of ISO 14001 and 9001 standards led to closer supplier relationships.

Chiarini (2012) defines 5 steps towards designing a sustainable supply chain within the parameters of the ISO 14001 standard; creating new contracts with suppliers, increasing supplier's awareness of environmental matters, designing an environmental management system for suppliers, measuring the suppliers environmental performance and developing KPIs and the eventual realisation of a green partnership. Fraser et al. (2020) highlights tools for supplier assessment in relation to sustainability supply chain management. Starting from the relatively easy to implement, supplier code of conduct, to self assessment questionnaires, to a more difficult and resource intensive approach, supplier audits.

These tools are normally used in conjunction with one another, supplier codes of conduct highlight the sustainability issues and regulation they expect the supplier to comply with. Supplier self assessment forms and audits, are used to identify, document and manage potential sustainability risks and activities, while also verifying the supplier's compliance with the code of conduct (Fraser et al. 2020.) Naturally the self assessment questionnaire is reliant on the supplier's information, an audit is often conducted by an accredited third party or a by the buying company.

Codes of conduct for suppliers are in effect incomplete contracts with some scope for interpretation (Pederson & Andersen 2006, 230-231.) This echoes Halme et al.'s (2009) view that corporate responsibility and codes of conduct in supply chain management are complex and contextual processes. Companies should at a minimum highlight what suppliers can expect from them and what they expect from suppliers, particularly, in terms of working conditions and the environment (Pederson & Andersen 2006, 232) Research has shown that there is a strong positive correlation between the creation of supplier codes of conduct and more sustainable supplier selection (Goebel et al. 2012.)

Nawrocka et al. (2009) discerned that a supplier code of conduct implied that there would be related mechanisms to promote compliance, while also highlighting that companies predominately sent their suppliers environmental questionnaires and less frequently conducted sustainability or environmental audits. There are potential challenges relating to auditing supplier code of conduct compliance, a predominant focus on quality and efficiency rather than environmental and social issues, and the contractual nature of the audit shifting responsibility to the supplier and allowing the auditor to distance themselves from potential noncompliances (Helin & Babri 2015.)

Supplier screening focusing on environmental issues deals with how suppliers comply to previously established environmental standards. Suppliers could be screened regarding their compliance with relevant regulations and the overall outcome of their environmental efforts. Information could be compiled via questionnaires, publically disclosed reports and records, and auditing either in house

or via an independent third party. Supplier development in regards to environmental issues is closely linked to this category and could relate to the sharing of knowledge, shared investments, supplier training, or even co-operated design processes or product modifications. (Akhavan 2017)

External governance relates to how a company collaborates with other organisations, potentially competitors, NGOs or non-profits outside of their direct supply chain with the aim to increase sustainability supply chain management related knowledge. While it can take time to develop these networks, the potential benefits could drive the development of new industry standards and through collaboration with competitors it may be possible to share in costs associated with supplier training. (Akhavan 2017) These potential partnerships and collaborations can also alleviate some of the spent resources consumed by supplier screening, reducing auditing fatigue and driving standardisation of assessment tools and systems as well as processes (Fraser et al. 2020.)

Supplier codes of conduct, especially in conjunction with self assessment questionnaires and audits can be an effective method to analyse, manage and potentially increase sustainability performance throughout the supply chain. Through this companies are able to mitigate sustainability risk relating to their suppliers business practices (Roberts 2003.) However, suppliers may be reluctant to adopt and agree to these codes of conduct, especially if implementation of the buying companies requirements outweighs the financial gain of the potential contract or partnership (Erkul & Kaynak 2015, 233.)

Supplier codes of conduct may also transfer the financial and regulatory burden of sustainability related issues and legislation from the buyer to the supplier (Jiang 2008; Hanfield et al. 2004; Helin & Babri 2015.) This could particularly be a problem in cases of a large, powerful buyer and smaller suppliers from developing countries, resulting in business relationships bordering on subordination (Jiang 2008, 86-88.)

Buying companies looking to improve their sustainability supply chain management could look to create business relationships with suppliers who have already committed to sustainable business practices, for example those that have ISO 14001 certification. However, this may be difficult to achieve, especially for global companies (Erkul & Kaynak 2015, 226-227.) This will potentially become more prevalent in the future, as companies face more governmental and national, sustainability related regulation and environmental management systems along with their related standards, become more commonplace.

Using supplier codes of conduct, self assessment questionnaires and audits should not be enough, companies should also commit to, fostering longer and closer relationships to their suppliers,

helping their suppliers navigate sustainability issues and areas of non-compliance, and committing to increased cooperation in their respective industries, to help standardise sustainability performance.

3 Project Management Methods

In this chapter the author will demonstrate the project management methods used during this thesis. These will be discussed on a project task basis. This thesis began from the authors interest in ISO 14001 standards, which arose from personal encounters with tenders, listing the standard as a requirement. Research into ISO 14001 standards and company X's current environmental policy took place before the thesis process started and helped shape the final products that were developed.

Table 2. Visualisation of project management methods

	PT1: Understanding ISO14001, EMS and sustainability supply chain management	PT2: Mapping current ISO 14001 commitments and requirements	PT3: Developing a supplier code of conduct and screening questionnaire	PT4: Feedback and next steps
Data Source	Theoretical literature	Informal meetings with company X, documentation from ISO 14001 accreditation	Theoretical literature, documentation from company X	Informal meetings and discussion with company x
Data Processing Methods	Theoretical review	Analysis of documents and presentation of findings	Collaborative process with company X, back and forth, consistent feedback	Analysis of feedback from company X and potential next steps
Task Outcome	Theoretical framework	An understanding of company x's environmental policy and EMS	Supplier code of conduct and screening questionnaire	Feedback from company x and potential next steps
Project Outcome	A supplier code of conduct and screening questionnaire			

3.1 Research phase

The basis of the research phase for the theoretical framework was split into two sections. A practical research phase, which focused on ISO 14001 standard requirements and the accreditation process, and a theoretical phase, which focused on theory relating to ISO standards, sustainability, environmental management systems and sustainability supply chain management.

The practical phase of the research, began with the ISO 14001 standard, acquired by company X as a basepoint, and branched out into related directions and documents. Documents will be sourced from ISO's own website, as well as from company X's documentation storage.

The theoretical phase's research was conducted mostly online, using articles sourced from google scholar. Articles were searched for using a variety of keywords in different combinations. The keywords for article searches were, ISO 14001, sustainability, environmental management systems, auditing and sustainability supply chain management. Articles were chosen primarily for their relevance to the thesis topic, other noteworthy considerations included the number of citations and the year of publication, with particular preference given to highly cited articles, which were published in the last five years.

3.2 Mapping current ISO 14001 commitments and requirements

During discussions with company X regarding the potential focus of this thesis, it was decided that research should begin with mapping the company's current ISO 14001 requirements. This research was conducted through the analysis of the company's ISO 14001 accreditation paperwork and culminated in a table visualizing company X's environmental policy.

Informal discussions took place throughout this process, which coincided with the author gaining a deeper understanding of how the company worked. Particularly, how the company approached improving and fulfilling their environmental policy. Through further discussions, it became apparent that sustainability throughout company X's supply chain was a valid area of research for this thesis.

After the scope of this thesis and the final products had been formalized, a supplier code of conduct and screening questionnaire, further research was needed. The environmental policy of company X was revisited and cross referenced with the current actions company X were taking regarding sustainability supply chain management.

3.3 Developing a supplier code of conduct and screening questionnaire

The development of the supplier code of conduct and screening questionnaire was a collaborative process. Both documents were drafted and sent to company X for evaluation. The collaborative element and consistent feedback were particularly important for the supplier code of conduct, which contains more text than the screening questionnaire and therefore more opportunities for company X's own communication style and message to be lost. Research was also conducted into other Finnish companies, which accredited ISO 14001 standards and supplier codes of conduct.

The preliminary draft of the supplier code of conduct was written in English, further drafts were written in Finnish. The screening questionnaire was written purely in Finnish. ChatGPT was used to aid some of the translation work. The language of the final products was chosen, to maintain company X's distinct communication style and to enable efficient collaboration during the thesis project. The supplier screening questionnaire was prepared on Microsoft Forms. This platform was chosen

for the ability to integrate data easily from filled out questionnaires to Excel. Microsoft Forms also enabled the efficient sharing of versions of the questionnaire, as most of the collaboration between the author and company X took place remotely.

3.4 Feedback and next steps

During this stage of the thesis project, the author draws conclusions gathered during the thesis phase and evaluates the challenges and successes of the project. Potential next steps and future projects will also be presented.

4 Company X's current ISO 14001 commitments and requirements

Company X currently holds accredited and externally audited ISO 45001 (work safety management) and ISO 14001 (environmental management) standards. Recently there have been discussions regarding the implementation and accreditation of ISO 9001 (quality management.) The standard, which this thesis focuses on is ISO 14001. This was accredited in 2023 and is valid until 2026 when the next external audit is due. The previous external audit was conducted by SGS Fimko Oy and internal audits are conducted on a yearly basis.

An integral part of an EMS, which adheres to ISO 14001 requirements is the creation of the company's environmental policy. Through a series of meetings Company X determined the environmental policy, which was broken down into goals, actions, monitoring, timeframes and responsibilities for each goal. This was then presented in the form of a table, loosely based on a RACI chart or matrix.

Table 3. Company X's environmental policy's goals and actions. Created in 2023.

Goals	Actions
Raising awareness of environmental issues	Communication and education plan updates. Increased focus on reporting of environmental issues and irregularities
Reducing emissions	Planning and creating a tool to monitor emissions. Increased reporting of fuel usage and driven kilometers
Waste management	Updating waste management in accordance with 2022's new waste management regulations (based on EU waste directives)
Chemical storage and handling	Chemical safety training videos, increased focus on chemical storage and documentation
Vehicle maintenance	Regular vehicle maintenance monitoring
Improving sustainability in the supply chain	Reducing the amount of suppliers, creating environmental criteria for the supply chain, audits for key suppliers
Following laws and regulations	Implementation of software to streamline compliance
Improving energy efficiency	Potential renovations and relocations to more energy efficient premises

As the environmental policy was formulated during the implementation and accreditation phase, 2022-2023, the company has already taken steps towards improving their environmental performance in relation to this policy. Tools have been developed and are in use regarding waste management, vehicle maintenance and chemical safety. Waste management and chemical safety are monitored through checklists at each branch of the company, while vehicle maintenance needs are recorded via an application, which is available to all employees. Further monitoring and reporting happens at a company level as part of the yearly internal audit.

Efforts have also been made towards improved documentation and the reporting of environmental issues and irregularities, which are shared company wide when they occur. Numerous briefings regarding changes in policy and increased focuses on specific environmental issues have been created and shared throughout the company via different media channels.

The company's commitment to fulfilling their ISO 14001 obligations and maintaining a working EMS are led by upper management and communicated efficiently to all employees. Responsibility for various tasks, for example waste management checklists, is assigned to specific employees, normally the area manager of a particular branch of the company. The information gathered from these various monitoring tasks is then compiled into datasets for the whole company, which are available on a cloud-based service. All other relevant documentation, internal communication and briefings are also stored on this remote server.

Company X's yearly internal audits are, as previously mentioned, are used as an opportunity to monitor and analyse the environmental performance of the whole company. One of the main focuses has been vehicle maintenance needs, which is of particular importance to the company as they have a multitude of vehicles across different locations in Finland. Vehicle maintenance, repairs and servicing, are expensive but necessary costs in Company X's industry. As well as compiling data gathered through checklists and the vehicle maintenance application, vehicle checks are performed in person as part of the internal audit.

The internal audit also serves as an opportunity to relay important information to all employees. At a managerial level, audits are conducted between different branches, which provides managers who otherwise may be focused on the specific workings of their own branch a different perspective on how specific issues are approached.

The focus of this thesis was improving company X's sustainability throughout their supply chain. Company X has made progress towards this environmental goal, and there was a good informational basis from, which this thesis benefited. Supplier and collaborative partner selection has become more considered, with the aim to collaborate with businesses that share a similar environmental outlook. However, as a business, company X's predominate criteria in supplier selection is price, this is a potential problem, which is faced by many companies, balancing environmental policy with the bottom line. To date, supplier auditing has been minimal.

During the research phase of this thesis, the author uncovered an old version of the company's code of conduct and a supplier checklist regarding environmental and work safety performance. These had not been in use by the company, although during the writing of this thesis, company X

reviewed and updated their code of conduct. These documents provided the basis for the supplier code of conduct and supplier screening questionnaire created during this thesis process.

5 Developing a supplier code of conduct and screening questionnaire

The supplier code of conduct and screening questionnaire created during this thesis were based on prior documentation provided by company X, in a collaborative process with the company.

The first draft of the supplier code of conduct was written in English, then translated to Finnish. Overall, four drafts were written, each draft was presented to the company for feedback before the final version was created. The code of conduct created for suppliers and other business associates, eventually drew heavily on the company's own code of conduct both in terms of content and communication style.

The first two drafts, the original English version and the Finnish translation, were created after analysing ISO 14001 accredited companies' supplier codes of conduct. It became apparent that these drafts didn't reflect the messaging that company X wanted to achieve. Certain phrases and sentences were difficult to translate correctly, and the style of messaging was off brand for the company. Company X wanted a slightly softer tone than the original draft portrayed, and communication which better matched their own code of conduct.

The translation of the first draft from English to Finnish was conducted by the author, with the help of ChatGPT to verify grammatical structure of sentences. While this was an efficient method of translating the document, there were inaccuracies in translation, which needed to be corrected. As the whole document was not translated through ChatGPT, there were also instances of different sentences being translated into different cases.

These translation errors were remedied in part by the author and partly in collaboration with company X during work on the later drafts. The later drafts also incorporated company X's code of conduct and focused on ensuring the style of communication was consistent with the company's style of messaging.

From the following screenshots of the second and final drafts of the supplier code of conduct, the progression of the final document is evident. The denser text structure of the earlier drafts was rearranged, and the messaging became less pointed and more passive. The format of the final version was formatted to better reflect the structure of company X's own code of conduct.

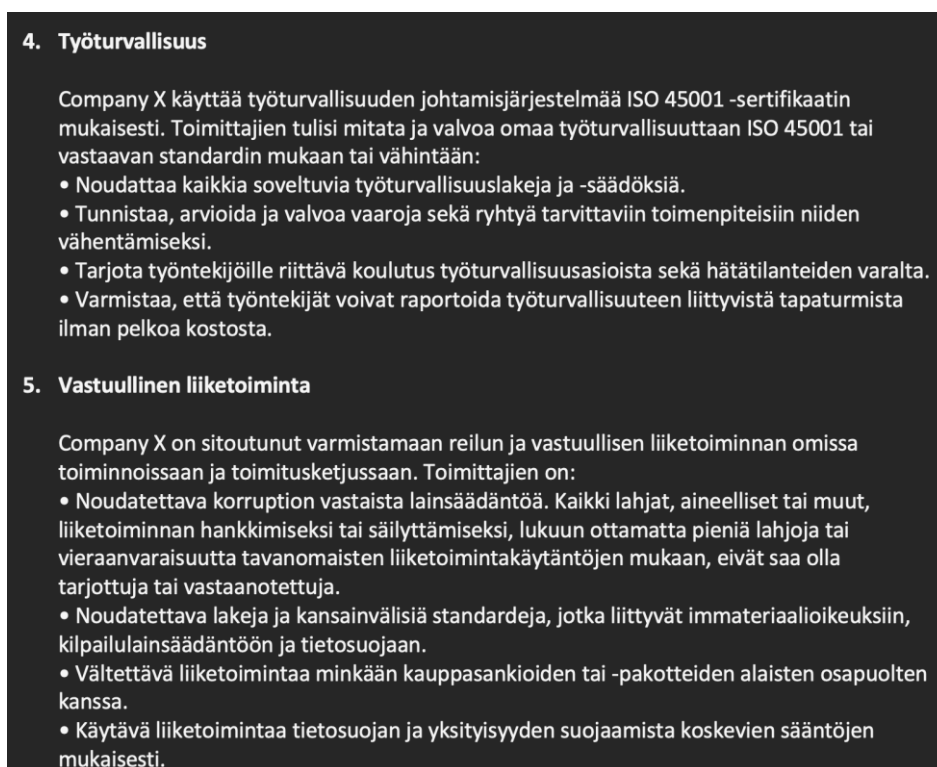


Figure 3. Screenshot of the second draft of the supplier code of conduct

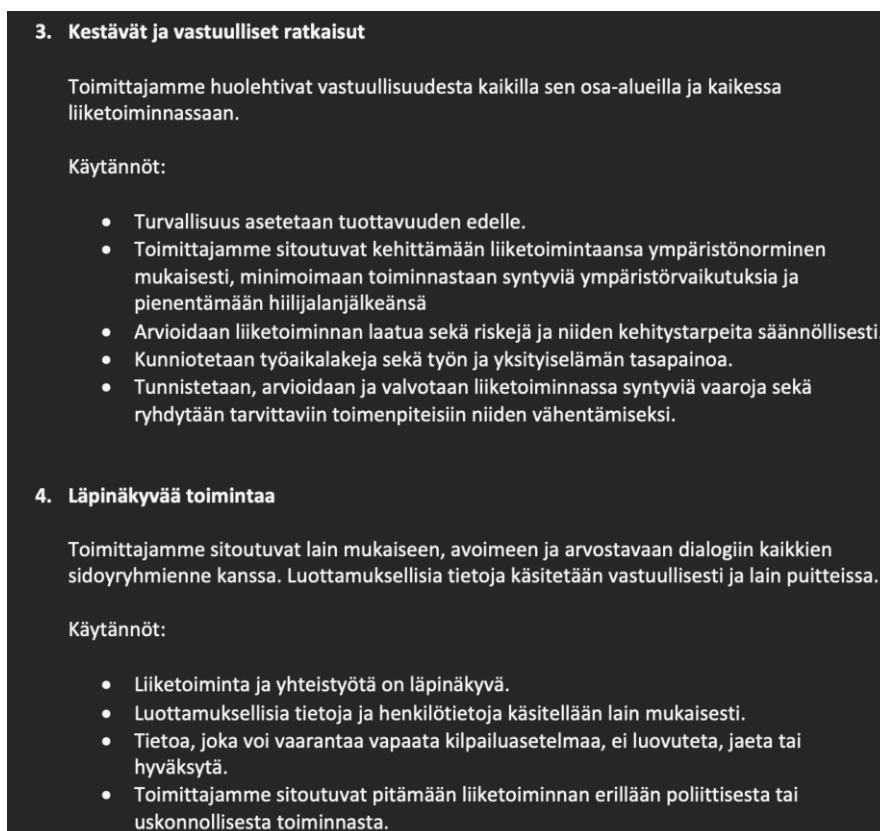


Figure 4. Screenshot of the final version of the supplier code of conduct

The creation of the screening questionnaire was also a collaborative process, with two drafts being presented to the company before the final version was agreed upon. The content of the questionnaire was based partly on an old, unused supplier survey, which was uncovered during the research phase of this thesis as well as from the company's code of conduct and the supplier code of conduct created during this thesis.

The structure of the questionnaire changed a great deal during the thesis process, in part due to the restraints of Microsoft Forms and feedback from company X. The original draft was constructed in one section. This was eventually broken down into five sections, an introduction, three sections with questions from ISO 14001, 45001 and 9001 related subjects and a final more general section at the end. The structural change made the flow of the questionnaire better and made it more approachable as well as making it easier to follow. Another change, which arose from feedback from company X was the addition of the final question, which asks for relevant links, such as a website, from the supplier or business partner.

The questionnaire was created using Microsoft Forms, due to the ease of eventual implementation and the ability to efficiently visualise and gather data. Microsoft Forms allows this questionnaire to be sent via email and includes inbuilt data visualisation tools as well as expediting the exposition of data into an excel format, which will aid the documentation of the data. The building of the questionnaire using Microsoft Forms was very intuitive, one particularly useful feature was the ability to create question directions. For example, if you answered yes to a particular question, such as does your company have an accredited ISO 14001 standard, you could determine the next question to be different than if the answer was no. This helped create a more streamlined questionnaire and will be potentially beneficial to suppliers and business partners.

The author received positive feedback from company X regarding both documents. The supplier screening questionnaire will be used as soon as minor aesthetic changes have taken place, i.e. adding company X's logo. The supplier code of conduct will also be used in some regard, although a clear timeline for this documents' implementation was not discussed.

Redacted versions of both documents are presented in appendix 1, company X's name and logo have been removed from both for confidentiality reasons.

6 Conclusions and potential future projects

The aim of this thesis project was to create tools to aid company X's sustainable supply chain management, this aim was met. Particularly, the supplier screening questionnaire is a ready to use tool, that will be sent to suppliers and business partners with very minor changes. The supplier code of conduct was also a success and will eventually be used in some capacity.

These will allow company X to monitor and analyze the sustainability performance of their associates, which meets the demands of their environmental policy. This also potentially presents company X with an opportunity to save costs, as the original tenet of their environmental policy was to conduct sustainability audits for key suppliers. With these tools company X can ensure their suppliers' sustainability performance, leaving the more resource intensive option of audits for more extreme cases or if a supplier is deemed as being in breach of the company's supplier code of conduct. This approach also mirrors the authors research, which is discussed in the theoretical framework.

Time management of the project was overall successful but not without challenges. Other challenges involved the management of the project and communication of ideas and themes. The incorporation of project management methods such as agile or scrum could have potentially made the completion of the project more efficient, particularly if there had been more collaborators involved. Messaging services such as slack could have improved communication. A limitation of the project, which arose due to time constraints, was the inability to include suppliers' opinions regarding the supplier code of conduct and screening questionnaire.

However, the author was able to complete this project despite changing companies and acclimatizing to the demands of a new position and the culture of a new employer. The subject of the thesis was both pertinent and interesting, the information learnt during this thesis project will allow the author to better navigate corporate sustainability requirements and legislation. A deeper understanding of how ISO standards work and are accredited will also be useful, especially if company X decides to implement an ISO 9001 standard at some point in the future.

Company X's support through this project was also integral as was the support of the author's educational institution. In particular, company X's allocation of time for collaboration and access to documents relating to the ISO 14001 accreditation phase, along with unused versions of the company's code of conduct and supplier questionnaire helped expedite the project.

Interesting avenues for future projects arose during the creation of these documents. One potential direction would be the creation of a framework governing how breaches of the supplier code of

contract would be dealt with. Once the supplier questionnaires have been sent to business associates, there could also be a need for deeper data analysis and the construction of a Power BI platform to better visualize the gathered data.

An area that the author also considers important is research into the potential development of an organization of similar companies in the same industry as company X. This would be an opportunity to help standardize supplier screening and auditing, which would benefit both the companies in company X's industry as well as larger suppliers, who almost certainly have overlapping customers. The creation of a framework for supplier education in sustainability related issues is also an interesting direction, creating potentially longer lasting and more streamlined supplier buyer relationships.

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Appendices

Appendix 1

Toimittajien eettinen ohjeisto

13.11.2024

Toimittajien eettinen ohjeisto

Company X sitoutuu eettiseen ja ympäristövastuulliseen toimintaan kaikissa omissa toiminnoissaan ja koko toimitusketjussaan, noudattaen kansallisia ja kansainvälisiä lakeja ja asetuksia. Olemme sitoutuneet laatu-, ympäristö- ja työturvallisuuden toimintatapoihin (ISO 9001, 14001 ja 45001 mukaisiin vaatimuksiin ja käytäntöihin.) Odotamme, toimittajiltamme samanlaisita sitoutumista vastaaviin arvoihin ja toimintatapoihin.

Tämä **Toimittajien eettinen ohje** perustuu Company X-yhtiön omaan eettiseen ohjeeseen. Company X pidättää oikeuden peruuttaa ja keskeyttää tilauksia ja/tai purkaa sopimuksia toimittajilta, jotka rikkovat tätä toimittajien eettistä ohjetta.

1. Rehellinen ja luotettava liiketoiminta

Toimittajamme sitoutuvat rehelliseen, kestäväan ja luotettavaan liiketoimintaan. Pitkäaikainen asiakkuus ja kumppanuus perustuu molemminpuoliseen luottamukseen ja avoimuuteen.

Käytännöt:

- Lupauksista pidetään kiinni.
- Yhteistyö ja liiketoiminta perustuvat rehelliseen ja avoimeen vuorovaikutukseen.
- Toimittajamme sitoutuvat ylläpitämään sekä kehittämään parempaa yhteistyötä.
- Liiketoiminta toteutetaan vapaan ja reilun kilpailun käytäntöjen mukaisesti.

2. Avoin ja tavoitekeskeinen yhteistyö.

Toimittajamme noudattavat lainsäädäntöä kaikessa liiketoiminnassaan, huomioiden erityisesti työturvallisuuden, tasapuolisuuden ja ihmisoikeudet.

Käytännöt:

- Epäasiallista kohtelu ja käyttäytymistä torjutaan.
- Lahjuksien vastaan ottaminen tai tarjoaminen on kielletty, lukuunottamatta kohtuullista vieranvaraisuutta.
- Kunnioitetaan ihmisoikeuksia koko toimintaketjussanne.

3. Kestävät ja vastuulliset ratkaisut

Toimittajamme huolehtivat vastuullisuudesta kaikilla sen osa-alueilla ja kaikessa liiketoiminnassaan.



Käytännöt:

- Turvallisuus asetetaan tuottavuuden edelle.
- Toimittajamme sitoutuvat kehittämään liiketoimintaansa ympäristönorminen mukaisesti, minimoimaan toiminnastaan syntyviä ympäristövaikutuksia ja pienentämään hiilijalanjälkeänsä
- Arvioidaan liiketoiminnan laatua sekä riskejä ja niiden kehitystarpeita säännöllisesti.
- Kunnioitetaan työaikalakeja sekä työn ja yksityiselämän tasapainoa.
- Tunnistetaan, arvioidaan ja valvotaan liiketoiminnassa syntyviä vaaroja sekä ryhdytään tarvittaviin toimenpiteisiin niiden vähentämiseksi.

4. Läpinäkyvää toimintaa

Toimittajamme sitoutuvat lain mukaiseen, avoimeen ja arvostavaan dialogiin kaikkien sidoryhmiemme kanssa. Luottamuksellisia tietoja käsitetään vastuullisesti ja lain puitteissa.

Käytännöt:

- Liiketoiminta ja yhteistyötä on läpinäkyvä.
- Luottamuksellisia tietoja ja henkilötietoja käsitellään lain mukaisesti.
- Tietoa, joka voi vaarantaa vapaata kilpailuasetelmaa, ei luovuteta, jaeta tai hyväksytä.
- Toimittajamme sitoutuvat pitämään liiketoiminnan erillään poliittisesta tai uskonnollisesta toiminnasta.

5. Ilmoittaminen

Company X pidättää oikeuden lähettää toimittajille kyselyitä, sekä auditoida toimittajia paikan päällä, käyttäen joko Company X -yhtiön resursseja tai akkreditoitua kolmatta osapuolta. Huolenaiheita ja ongelmia, jotka koskevat toimittajien vaatimustenmukaisuutta tämän eettisen ohjeen kanssa, sekä palautetta ja ideoita, voi lähettää osoitteeseen:



Toimittajakysely

7. marrask. 2024



Kyselyssä kartoitetaan toimittajien toimintatapoja.

Kyselyssä on 5 osaa ja sen vastaaminen kuluttaa noin 15 min. Kiitos yhteistyöstä.

1. Toimittajan Nimi

2. Osoite

3. Puhelin/Sähköposti

4. Toimiala

5. Liikevaihto

6. Henkilöstön määrä

7. Y-tunnus

8. Yrityksellä on toiminnan vastuuvakuutus

Kyllä

Ei

9. Yritys on liittynyt Vastuu Groupin Luotettava Kumppani palveluun

Kyllä

Ei

10. Yrityksen julkisoikeudelliset maksut (verojäämät, eläkemaksut yms.) ovat ajan tasalla
(Oheistettuna alle 3 kk vanha todistus)

Kyllä

Ei

11. Yritys on arvonlisäverovelvollinen

Kyllä

Ei

12. Yritys on ennakonperintärekisterissä

Kyllä

Ei

Laatujärjestelmät

13. Yrityksellä on sertifioitu laatujärjestelmä

- Kyllä
 Ei

14. Standardi, sertifioitu vuonna

15. Asiakaspalautteet kirjataan ja niitä seurataan

- Kyllä
 Ei

16. Perehdytys hoidetaan systemaattisesti ja se dokumentoidaan

- Kyllä
 Ei

17. Töihin perehdytään etukäteen ja työnsuunnittelu on osa työtä

- Kyllä
 Ei

18. Asiakirjojen hallintaan on menettelytavat

- Kyllä
 Ei

19. Aikataulujen hallintaan on menettelytavat

- Kyllä
 Ei

20. Työohjeet ovat kirjallisia

- Kyllä
- Ei

21. Työntekijöiden osaamistasoa seurataan ja osaamista kehitetään (koulutus yms.)

- Kyllä
- Ei

22. Laatuasioihin on nimetty vastuhenkilö

- Kyllä
- Ei

23. Vastuhenkilö (nimi ja työtehtävä)

Ympäristöjärjestelmät

24. Yrityksellä on sertifioitu ympäristöjärjestelmä

- Kyllä
 Ei

25. Standardi, sertifioitu vuonna

26. Toimintaan liittyvät viranomaismääräykset on selvillä

- Kyllä
 Ei

27. Työn ympäristöriskit on arvioitu ja riskejä pyritään vähentämään (tavoitteet on dokumentoitu)

- Kyllä
 Ei

28. Ympäristöasiat huomioidaan perehdytyksessä

- Kyllä
 Ei

29. Yritys on merkitty jätehuoltorekisteriin (tarvittaessa)

- Kyllä
 Ei

30. Yrityksellä on ympäristölupa (tarvittaessa)

- Kyllä
 Ei

31. Yritys toimii lupaehtojen mukaisesti (jätteiden käsittely, kemikaalien varastointi, ympäristömittaukset yms.)

Kyllä

Ei

32. Ympäristöasioihin on nimetty vastuhenkilö

Kyllä

Ei

33. Vastuhenkilö (nimi ja työtehtävä)

Turvallisuusjärjestelmät

34. Yrityksellä on sertifioitu työturvallisuusjärjestelmä

Kyllä

Ei

35. Standardi, sertifioitu vuonna

36. Yrityksessä on nimetty turvallisuusjohtamisesta vastaava henkilö, jolla on tehtävän soveltuva asema ja pätevyys

Kyllä

Ei

37. Vastuhenkilö (nimi ja työtehtävä)

38. Työsuojeluorganisaatio on nimetty

Kyllä

Ei

39. Työsuojelun toimintaohjelma on laadittu

Kyllä

Ei

40. Turvallisuussuunnitelma on laadittu

Kyllä

Ei

41. Yrityksessä on tunnistettu turvallisuuden kannalta tärkeitä ja kriittisiä riskejä

- Kyllä
 Ei

42. Riskit on arvioitu ja riskejä pyritään määrätietoisesti vähentämään

- Kyllä
 Ei

43. Palvelun- ja tavarantoimittajien valinnassa kiinnitetään huomiota turvallisuustekijöihin

- Kyllä
 Ei

44. Henkilöstö on koulutettu hätä- ja poikkeustilanteita varten

- Kyllä
 Ei

45. Työnohjeisiin on kirjalliset ohjeet ja nimetyt henkilöt

- Kyllä
 Ei

46. Työnohjeisiin sisältyy työturvallisuus (henkilösuojainten käyttö, työturvallisuusohjeet)

- Kyllä
 Ei

47. Vahingot ja tapaturmat tilastoidaan ja käsitellään

- Kyllä
 Ei

48. Kaluston, työkalujen ja nostovälineiden kunnossapitoon on menettelytavat

Kyllä

Ei

Muut

49. Työterveyshuollon työpaikkaselvityksiä on tehty

Kyllä

Ei

50. Työterveyshuollon toimintasuunnitelma on laadittu

Kyllä

Ei

51. Toimintasuunnitelma sisältää tarvittavat terveystarkastukset

Kyllä

Ei

52. Uudet työntekijät ovat käyneet työhöntulotarkastuksissa

Kyllä

Ei

53. Yritys noudattaa voimassa olevan lainsäädäntöä koskien työntekijän oikeudet

Kyllä

Ei

54. Mikäli yritys käyttää alihankkijoita, miten niiden toimintaa valvotaan

55. Yritys harjoittaa liiketoimintaa läpinäkyvästi, reilusti ja vastuullisesti

Kyllä

Ei

56. Päivämäärä

57. Toimittajan edustaja

58. Mahdollisia lisätietoja tai relevantteja linkkejä

Tämä ei ole Microsoftin luomaa tai suosittelemaa sisältöä. Lähettämäsi tiedot lähetetään lomakkeen omistajalle.

 Microsoft Forms

