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Sorting It Out: Identifying and Addressing Conflicts and Business Ethics in Global Value Networks

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Abstract

Global value networks are often large, complex, and opaque. Understanding the relationships among stakeholders involved in these networks or organizations can be challenging. This card sort task provides an interactive way to engage participants in questioning the roles of stakeholders who are involved in a business ethics dilemma or an organizational product failure. This card sort task and discussion activity encourages participants to recognize that stakeholders may hold different knowledge, responsibility, or power; identify competing, conflicting, or complementary interests across stakeholders; articulate logical arguments; and engage in debate, compromise, and critical evaluation. This technique has been used successfully with undergraduate and postgraduate business, management, and social science students and is suitable for in-person and remote classes.

Keywords

card sort task, global value chain, stakeholders, classroom exercises, business and society, ethical issues in management education

Businesses are increasingly participants of globe spanning value networks, either as the orchestrating organization, or as the cog that provides essential goods and services. Through their involvement in global value chains (GVCs), businesses are exposed to

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diverging stakeholder expectations and pressures and to multiple legal, regulatory, and soft law requirements. Yet when something goes wrong, the largest company within the network or the supposedly most powerful organization is typically held to account by media, the public, nongovernmental organizations (NGOs), or government. For example, most consumers may expect the fashion brand they buy from to be responsible for working conditions across the whole supply network, for example, to ensure that no child labor is present in the production of their jeans (Enderwick, 2018). How realistic is this expectation when there are many tiers of suppliers involved across different countries, from cotton picking to stitching the pairs of jeans together?

Rather than using heuristics of organizational size, we designed this exercise to challenge pre-conceptions (e.g., that the largest organization always has more power within a value chain). The exercise involves students engaging with a case study that involves multiple stakeholders within a GVC involved in a complex ethical situation. Students work in small groups on a card sort task to identify and understand which actors within the case study's GVC (and potentially beyond) could be considered accountable, knowledgeable, or able to effect change. Students must discuss and debate to reach a decision within their group and then articulate their position as part of class discussion.

We have designed the exercise to be flexible, and it can be applied to a wide range of case studies and problems. The exercise is suitable for Business Ethics, Corporate Social Responsibility, International Business, and Supply Chain undergraduate and postgraduate courses. With a single instructor the exercise can be run with eight to 40 students. The exercise can be run in a single 60-minute session, extended to 90 minutes, or divided across three sessions. While the activity has been delivered with an online class, the available virtual learning platform may reduce the interactive nature of the card sort task, and therefore, in-person delivery is recommended.

We originally developed this exercise as part of an international multidisciplinary research project. Our research explored how modern slavery was identified and tackled within GVCs, and we used this exercise with an international fashion GVC from retailers in the United Kingdom through to small scale cotton spinners in India, including policy makers and NGOs from both countries. We have used the activity successfully in the United Kingdom with Japanese pupils, undergraduate students from management and social science backgrounds, international business masters students, and at international management conferences with academic colleagues.

In the appendices, we provide detailed instructions on how to set up, run, and debrief the activity (A–C), examples of activities relating to the fashion industry, the Boeing 737 Max, and a polluting factory in India (D–F), a general debrief and ranking sheet (G), as well as instructions how to create your own card sorting activity (H) and how to use the activity remotely (I) (see Table 1).

Stakeholder Theory

The card sorting task is based on an understanding of the role of and relationships between stakeholders in global value networks. The dimensions of knowledge, responsibility, and power have been identified as key distinctions between stakeholders

Table 1. List of Appendices and Their Availability for Students.

Appendix	Title	Supplemental file for students
A	Instructions for running the exercise	
B	Pre-task arrangements and logistics	
C	Debriefing	
D	Exemplar activity—Fashion industry	X
E	Exemplar activity—Pond's thermometer factory	X
F	Exemplar activity—Boeing 737 Max	X
G	General debriefing and ranking sheet	X
H	How to develop your own card sorting activity	
I	Delivering the case and card sort activity remotely	
J	Suggested readings	

within GVCs (cf. Enderwick, 2018; Gereffi et al., 2005). This brief about stakeholder theory will familiarize participants and facilitators with essential tenets of the theory.

Stakeholder theory was proposed by Freeman (1984) as a broader and more pluralistic approach to managing organizations. He emphasized the potential value organizations can create when they know and work collaboratively with their stakeholders. The stakeholder perspective argues that stakeholders include employees, investors, shareholders, customers, business partners, and societal stakeholders that represent the natural environment, local communities, government agencies, media, and academia (Birte et al., 2020; Bocken et al., 2013). These stakeholders can be situated close to a company's headquarters or be globally dispersed along the global value network of the company, including the production, consumption, and recycling/disposing of the goods and services the organization provides. Consequently, a firm's stakeholders may reside in countries where the company does not operate/produce/sell but where its waste is washed up or the impact of its services is felt. The theory thus argues that organizations should not solely focus on shareholders and shareholder maximization but consider the interests of all the parties that are directly and indirectly affected by the organization (Freeman et al., 2004).

Donaldson and Preston (1995) categorize stakeholder theory into descriptive, instrumental, and normative aspects. The descriptive aspect focuses on how stakeholders are managed in practice. The instrumental aspect considers only the "primary" stakeholder groups, those with a direct economic connection to the firm such as employees and investors. The normative aspect is rooted in the moral intuition that believes a firm's responsibilities to its various stakeholders should go significantly beyond what is accepted by contemporary shareholder/stockholder approaches. Donaldson and Preston (1995) claim that the normative aspect of stakeholder theory is its core and that the other aspects of the theory play a subordinate role.

An organization can, and should, maintain support from its stakeholders by considering and balancing their relevant interests (Reynolds et al., 2006). Organizations need

to understand that some stakeholders, at a certain point in time and space, are more influential and relevant than others and that the amount of influence may change through interactions with stakeholders or through externalities and wider institutional support (Friedman & Miles, 2002). Identification of relevant stakeholders is therefore a key issue. Because organizations encounter a multitude of stakeholders with varying and at times conflicting interests, understanding which stakeholders to prioritize at any given time is a challenging task that can be assisted by the identification of salient stakeholders (Mitchell et al., 1997).

A variety of approaches exist to help identify key stakeholders and inform judgments regarding prioritization of interests. For example, Mitchell et al. (1997) provide a framework of urgency, legitimacy, and power to support the identification of salient stakeholders. Alternatively, Reynolds et al. (2006) present two methods (within-decision approach and across-decision approach) to identify stakeholder interests and impacts. The within-decision approach considers every decision as singular and independent units whereas the across-decision approach balances stakeholder interests across the system (a series of decisions over time) rather than on a decision-by-decision basis (for further suggested readings, see Appendix J).

Learning Objectives

After participating in this exercise, students will be able to:

- Identify examples of salient stakeholders within a specific GVC.
- Assess and compare the different levels of knowledge, responsibility, or power held by stakeholders within a GVC.
- Identify competing, conflicting, or complementary interests across stakeholders.
- Develop and articulate logical arguments regarding attribution of knowledge, responsibility, and power of specific stakeholders in a GVC.

Exercise Overview

The exercise utilizes a card sorting methodology, which has been used extensively in psychological research to study managers' decision making, belief structures, and mental models (e.g., Barnett, 2008; Budhwar, 2000; Hodgkinson et al., 2004; Lantz et al., 2019). Card sorting tasks require participants to sort cards, each labeled with one item such as tasks, objects, stakeholders, scenarios, or outcomes. Participants are instructed to sort the cards in a specific manner, for example, to indicate the different levels of responsibility of stakeholders in a supply chain (see Appendix A). The approach forces participants to make discrete choices between options and construct hierarchies and can be used to prompt reflection on unconscious beliefs or knowledge that drive decision making and the assumptions held on particular problems or topics.

The exercise involves participants reading a case study ahead of the exercise relating to a business problem or failure that involves a complex GVC or diverse set of stakeholders. Participants work in small groups to identify key stakeholders in the case who may have any knowledge, responsibility, and power regarding the situation. Participants are required to debate the role of the different stakeholders within their groups and to come to a shared agreement regarding the rank order of the stakeholders (from most to least knowledgeable, responsible, and powerful). Participants record their rankings and share and justify their decisions as part of a class discussion. The rankings help participants to recognize where they have made contradictory evaluations. The exercise requires participants to articulate logical arguments and engage in debate, compromise, and critical evaluation.

Debriefing

The debriefing provides an opportunity for participants to deepen their understanding of the competing interests and tensions within supply chains or among stakeholders by drawing out tensions between knowledge, responsibility, and power; to highlight the individual differences that arise regarding these attributions; and to identify competing, conflicting or complementary interests across stakeholders. It also provides an opportunity to follow up on the industry or topic specific nature of the case study, for example, to provide additional context or to link back to other course material. The debriefing can follow a three-step approach: ask participants about any additional stakeholders they added using the blank cards and discuss why they did so; ask how they attributed knowledge, responsibility, and power to stakeholders and how they justify the allocation; and, finally, recognize and highlight the diversity of perspectives on ethics and responsibility (see Appendix C).

Variations

Single or Multiple Sessions

The activity can be executed in one session or over three sessions. If the activity is conducted within a single session, then at least 60 minutes are suggested for briefing, the activity, discussion, and debriefing. Ask students to familiarize themselves with the case material in advance. When the activity is spread over three sessions, then focus each session on one of the three dimensions (knowledge, responsibility, or power). Spreading the activity over multiple sessions allows focus on one dimension and thus usually results in deeper discussion.

Practical Actions

We have extended the activity in some classes to include an additional small group discussion task after the third card sort in which we ask participants to consider what practical steps could be taken to address the focal problem. For example, what

practical actions could be taken, and who should do these, to reduce modern slavery within t-shirt production?

Student Led

Set teams, or individual students, the task of researching a GVC and identifying five to 10 stakeholders. Students could then lead their peers through the card sort activity—providing a summary of their GVC, creating a card deck, leading the card sort, and then asking debrief questions supported by the instructor (see Appendix H).

Online Teaching

The activity is suitable for in-person and remote classes (see Appendix I).

Conclusion

This card sorting exercise sensitizes students to such situations by forcing them to take a step back to question their own assumptions and those of other students, discover the assumptions and objectives of stakeholders discussed, and identify relationships and interdependencies between the categories. The tasks involved in this exercise are thus a great stimulus for sensemaking of the business environment firms operate in and allow for a re-assessment of the framing they have used to understand business operations, GVCs, and the role of stakeholders.

Appendix A

Instructions for Running the Exercise

Prework. Provide participants with the case study in advance of the activity so that they are familiar with the problem and who is involved (see Appendix B). If the focus is on a specific issue such as modern slavery, bribery, environmental standards, or product innovation, provide preparatory reading that provides background (e.g., for modern slavery, Caruana et al., 2021; Crane, 2013; Voss et al., 2019).

Room Set-Up. Organize participants into small groups of five to six people. We find it aids discussion and debate to mix participants up, for example, in terms of industry experience, discipline background, and culture. If possible, have groups spread out so that they are able to have independent discussion and have space to lay out their cards and ranking sheet.

Exercise Instructions for a 60-Minute Session

1. Introduction (5 minutes).

Introduce the exercise by providing an overview of the problem being addressed (e.g., modern slavery; see Appendices D–F) and a synopsis of the case study.

2. Distribute materials (2 minutes).
   Hand out a set of cards, a ranking sheet, and pens.
3. Card sort instructions (5 minutes).
   Explain to participants that they will be asked to do three card sorting tasks. They will sort their deck of cards to decide which stakeholders had most to least (a) knowledge, (b) responsibility, and (c) power regarding the problem. If participants believe that there are other stakeholders who should be included (e.g., an NGO that has knowledge), they can write them in on one of the blank cards. The small groups must discuss the case, reach a single decision regarding their ranking for each card sort, and record it using their ranking sheet.
4. First card sort: Knowledge (10 minutes). Instruct participants to discuss the stakeholders on their cards and discard those that have no knowledge of the problem. Participants should then rank the stakeholders in descending order from who knows the most to least. The agreed ranking order should be entered in the knowledge column on the ranking sheet (Appendix G).
5. Second card sort: Responsibility (10 minutes). Ask participants to reassemble all of their cards into one deck. They should now discuss the stakeholders on their cards and discard those that have no responsibility for the problem. Participants should then rank the stakeholders in descending order from those with the most responsibility to least. The agreed ranking order should be entered in the responsibility column on the ranking sheet.
6. Third card sort: Power (10 minutes). Ask participants to reassemble all of their cards into one deck. They should now discuss the stakeholders on their cards and discard those that have no power to effect change. Participants should then rank the stakeholders in descending order from those with the most power to least. The agreed ranking order should be entered in the power column on the ranking sheet.
7. Intermittently check whether all groups have completed rankings (0 minutes).
8. Card sort results (8 minutes).

Ask the groups to explain and justify why they have decided on their rankings. Capture the ranking results and annotate them with key points of explanation on a whiteboard or flip chart as groups report back; a student could act as a scribe.

Option 1. Focus on one group at a time, each group provides their rankings and explains why they differ.
Option 2. Focus on one dimension at a time and ask each group to share their ranking for it. Then call on individual groups to explain their differing positions.

Prompt justification of decisions by asking:

- "Why do you feel that X has most knowledge/responsibility/power?"
- "Why have you not included [choose stakeholder ranked highly by other groups]?"

- "How many people agree with X being most responsible?" Ask for a show of hands and then ask participants who disagreed why they disagreed.

9. Facilitate the discussion and debriefing (10 minutes).

Appendix B

Pre-Task Arrangements and Logistics

Prepare the following materials:

1. A case study or problem description that has an ethical dimension. This could be based upon tackling a specific Sustainable Development Goal or human rights challenge, for example, tackling modern slavery in the production of a t-shirt, eliminating unsafe working conditions on construction sites, or stamping out bribery in contract negotiation. Specific examples of business or product failures or scandals could be used, for example, Boeing 737 Max safety issues, Rolls-Royce bribery case, VW emissions deception, Rana Plaza factory collapse, or Chinese baby milk safety. The case study or description needs to include information about key stakeholders. Minor stakeholders (e.g., farmers in adjacent states in the Pond's case [Appendix E] or airports in the Boing 737 Max case [Appendix F]) can also be included to challenge participants to filter out relevant/irrelevant actors.
2. A set of cards for each group. Each set should include cards labeled with the names of the stakeholders from the case study or problem description, together with at least five blank cards so that participants can write in the names of any other stakeholders they consider relevant (see, Appendices C–E for exemplars). Only one stakeholder is to be listed per card.
3. A ranking sheet for each group. This ranking sheet is a table with three columns, labeled knowledge, responsibility, and power, respectively (Appendix G).
4. A flip chart, whiteboard, text file, or slide deck for the instructor to capture overall rankings and discussion points.

Appendix C

Debriefing

We suggest starting the debrief by asking whether students included *additional stakeholders* before discussing how and why they allocated knowledge, responsibility, and power. Throughout the debrief, it is important to acknowledge and welcome diversity of perspectives on ethics and responsibility.

Additional Stakeholders. Begin the debriefing by identifying additional stakeholders. Ask participants, "Was there anyone missing from the supply chain?" or "Did you

need to create any cards?" Then ask, "Who is the stakeholder? Why do you feel they were important to add to the case?" Often participants with greater industry or subject knowledge will add stakeholders. Asking participants to describe the new stakeholders may provide additional insights for the rest of the group.

If additional stakeholders have been introduced, use this as an example of the difficulties in bounding any supply network and distinguishing who may be a salient stakeholder. Following the discussion, ask the participants to reflect on whether there are other stakeholders they now feel should be included; this could be a post-exercise reflection task.

Knowledge, Responsibility, and Power. Refer to the most frequently identified stakeholders across the groups' rankings and remind participants of the key differences observed during the discussion. Use the rankings recorded on a flip chart/whiteboard as a visual aid.

We find that participants commonly agree on rankings that (a) differ between groups and (b) often do not assign the same actor knowledge and responsibility, knowledge and power, or responsibility and power. These points are important for the class discussion and the application of theory.

Ask students, "Are you surprised that you a stakeholder can have so much responsibility but so little power to change/control things?," "How could you hold [stakeholder] responsible if they have so little knowledge of what is happening?" and "Do you believe that the largest organization will have greater influence over its smaller suppliers?" These questions often lead on to discussions around the asymmetries between knowledge, responsibility, and power.

If participants have not mentioned the role of governments or regulators, prompt them by asking "What responsibility do governments or regulators have in this case and how do you think that they could take action?" Follow up by asking, "Is government action an appropriate substitute for corporate action?"

Participants often produce contradictory rankings. They often disagree over whether a stakeholder (e.g., an international brand in supply chain or a CEO) can be held responsible for what happens upstream in a supply chain (or among front-line employees in a large organization) if their suppliers or managers hide poor practice. Use this tension to discuss issues relating to due diligence, risk management, and ethical obligations.

Diversity of Perspectives on Ethics and Responsibility. Finally, ask participants, "Was it difficult to come to a group decision?" Use their answers to explain that there is a diversity in views on ethics and responsibility and that this diversity makes judgments over responsibility, blame, and action complex.

Be sensitive to where groups have experienced difficulty in reaching a collective decision. Do not draw public attention to them if it may cause embarrassment. Also be careful when monitoring small group discussion and the debriefing so that participants feel that their views are respected and that individual discussions are not closed down by dominant voices. To facilitate open discussion, it is useful to engage with the small

groups during the card sorts and identify participants who have interesting viewpoints that differ from their peers. Notify them during the activity that you would like to call upon them during the debriefing so that they can prepare if they are comfortable to share their thoughts or inform you if they are not comfortable sharing their thoughts.

Photograph the annotated table (written on the flip chart/whiteboard at step 8) and each group's table and make them available through a virtual learning environment. This allows participants to obtain a record of all rankings as discussed in class and their justifications.

Appendix D

Exemplar Activity—Fashion Industry

The following case and related card sorting activity discusses modern slavery in the fashion GVC. It highlights the complexities of modern value chains and attempts by governments to reduce exploitation by holding brands responsible. The case and the cards are also available as supplemental materials (available online).

Fashion Industry. The modern fashion industry is a global and complex assembly of large and small, national and international organizations that combine to account for almost US$2 trillion of trade every year (Lehman et al., 2019). The basic premise of the industry is the conversion of raw materials into finished garments through a series of relatively simple manufacturing stages within the supply chain. In general, the majority of fashion manufacturing occurs in developing nations, with countries such as Bangladesh, Cambodia, or India heavily reliant on the international trade generated by their fashion supply chains.

The management of these supply chains is complex due to the global nature of the industry and the huge diversity of different supply chain structures (Frostenson & Prenkert, 2015). However, in spite of this diversity, the supply chain can be broadly described in the following terms.

Fashion brand: A business contracting a Tier 1 business to manufacture fashion items for them and sells them to consumers.
Tier 1 Garment Makers: Garment panels are cut from the fabric and sewn together with trims (buttons, zips, etc.) to create the finished garment
Tier 2 Dyehouses: Color and functional chemistry are applied to the fabric.
Tier 3 Fabric Mills: Processes such as knitting or weaving are used to create fabrics from yarns.
Tier 4 Spinning Mills: A process of producing yarns by twisting assemblies of fibers together.
Tier 5 Fiber cultivation or production: This includes agricultural processes for growing cotton, timber (for viscose rayon), wool or cashmere, and the production of man-made materials such as polyester, nylon, and elastane.

The tiering for any specific supply chain can vary depending on a wide range of factors. For example, the wool supply chain may consist of up to 20 different processes, with each process completed by independent business organizations. Highly vertical chains may have all the tiers within one organization, while, in other chains, even the ownership of materials and production outputs may be confused by the use of sub-contracting between processes and subprocesses. To add further complication, the industry relies on the use of trading agents between different tiers; this is particularly common between Tier 1 (garment making) and the fashion brand.

The contractual structure between tiers is important characteristic of the fashion industry. Contracts tend to exist between, but not beyond, adjacent tiers. Therefore, a brand will hold a contract for purchasing finished goods from Tier 1, or their trading agent, but they will not have contracts with any other tiers in the chain. Associated with this contractual structure, there is very limited transparency across the supply chain, leading to a situation where a brand will not know who their Tier 2, 3, 4, or 5 suppliers are. And equally, Tier 2, 3, 4, and 5 suppliers may have very limited visibility of the final customer for their production (Environmental Justice Foundation, n.d.; Wilhelm, Blome, Wieck, & Xiao, 2016). The contractual structure and lack of transparency has major implications for the level of knowledge, control, and power that a brand can wield on their supply chain.

Although there is no one definition for modern slavery (Kara, 2017), it has been generally accepted that modern slavery refers to and includes issues such as forced labor, bonded labor, debt bondage, human trafficking, forced and early marriage, poor pay, and child labor (Anti-Slavery International, n.d.).

Management of modern slavery by fashion brands is a complex problem, which can be demonstrated by considering an example of a U.K. fashion brand attempting to comply with the U.K.'s Modern Slavery Act 2015 for its Indian supply chains. First, the extended global supply chain and the lack of transparency inhibit the ability of brands to identify their supply chain and therefore, their ability to detect and respond to modern slavery issues.

Second, different aspects of modern slavery will be prevalent within different tiers of an Indian supply chain due to the nature of the work and the regional and social norms the location of that tier. For example, forced and child labor can be common in some cotton growing areas; bonded labor can be found in spinning mills, while issues of worker safety exist in the dyeing tier.

Third, the U.K. government's definition of modern slavery differs from that of the Indian government, with different policies in place at a state level as well (U.K. Government, n.d.). Furthermore, the colonial history between these two nations adds additional cultural tension regarding the definition and application of modern slavery legislation. Unions and civil society also play an important role in defining modern slavery and identifying breaches of policies and legislation. This example explores the challenges and difficult for creating a strategy to eradicate modern slavery from the typical supply chains that Western fashion brands are reliant on.

Figure D1 displays a set of cards identifying the actors for the card sorting activity and includes blank cards for additional actors.

Fashion brand, USA	**Cotton farm, Tier 6, Uzbekistan**
Ready-made garment manufacturer, Tier 1, India	**Government (manufacturing)**
Dyer, Tier 2, Cambodia	**Government (brand & consumer)**
Weaver, Tier 3, Bangladesh	**Unions**
Spinner Mill, Tier 4, India	
Ginner, Tier 5, India	

Figure D1. Cards for the fashion industry case card sort

Debrief. The case and card sort activity should encourage the classroom to discuss the issues of defining global standards for complex issues such as modern slavery and the implications of culture on those definitions.

Students should explore and question the allocation of responsibility for eradicating modern slavery at each tier, noting the potential power imbalance between each tier and the lack of transparency across the chain. They should also question the ability of a brand to influence and lever changes to the supply chain in a situation of opaqueness and complex supply chains.

a. *See Appendix C to debrief the card sort activity*
b. *Additional debrief questions for this case:*

Who is responsible for ensuring that there is no modern slavery in each tier?
Who has responsibility for ensuring that there is no modern slavery across the whole supply chain?
What level of influence does a brand have on Tiers 2, 3, 4, and 5?

c. *Follow-up questions for this case*:

Which definition of modern slavery takes precedence: the U.K. government definition or that of the Indian government?
What are the cultural implications of the United Kingdom applying its laws for modern slavery in a country like India?

Updating the Case. The case and card sorting activity could be further developed by considering:

- The implications of suppliers working for a number of brands from a number of different countries (implying different modern slavery definitions and laws).
- More complexity of the supply chain, where tiers are distributed across a range of countries rather than focused in one.

- The government's position toward developing and enforcing legislation to ensure modern slavery is addressed effectively.

Resources

Anti-Slavery International. (n.d.). *What is modern slavery?* https://www.antislavery.org/slavery-today/modern-slavery/

Environmental Justice Foundation. (n.d.). *Campaigns—Cotton: Eradicating the human and environmental abuses associated with White Gold*. https://ejfoundation.org/what-we-do/cotton

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Appendix E

Exemplar Activity—Pond's Thermometer Factory

The following case and related card sorting activity discusses long-lasting environmental pollution as well as the responsibilities of an acquirer of a polluting company. The case and the cards are also available as supplemental materials (available online).

Pond's Thermometer Factory. Pond's India established a thermometer factory in Kodaikanal in the southern India state of Tamil Nadu in 1983. In 1987, Pond's India came into the fold of the Anglo-Dutch company Unilever through its acquisition of Pond's India's American parent company Chesebrough-Pond's. Pond's India, and with it, the thermometer factory, merged with Hindustan Unilever Limited in 1998. The factory imported mercury for its thermometers from the United States and exported finished thermometers to markets in the United States and Europe. By 2001, the factory had 400 workers operating in two shifts of 200 each (Kodai Mercury, n.d.).

In early 2001, factory workers of Hindustan Unilever Limited complained of health problems. Nongovernmental organizations, such as Greenpeace, alleged that the Hindustan Unilever Limited was not handling mercury, the third most toxic element, properly. Hindustan Unilever Limited was directed by the Tamil Nadu Pollution

Control Board in 2001 to shut down the factory after Palani Hills Conservation Council and Greenpeace exposed the company's attempt to sell glass contaminated with mercury to a scrap dealer. Former employees and activists alleged that in 18 years of operation, the factory exposed more than 600 workers to toxic mercury and at least 45 workers have died prematurely, and hundreds are suffering from nervous disorders, dental problems, vision and hearing impairments, skin problems, and memory loss (Rajgopal, 2003; Shah, 2021; Sharma, 2003).

Two years after the shutdown of the factory, around 300 tons of contaminated waste generated by the factory in 18 years including glass-scrap with residual mercury, semi-finished and finished thermometers, effluent treatment plant waste, and elemental mercury were extracted from the site. The waste was packed under the supervision of the Tamil Nadu Pollution Control Board (TNPCB) officials and sent to the United States in 2003 (Kodai Mercury, n.d.).

In 2006, former employees filed a petition in the Madras High Court seeking economic rehabilitation for the damage they incurred from working at the factory. In the same year, Hindustan Unilever Limited decontaminated the plant, machinery, and materials used in thermometer manufacturing at the site and disposed of them as scrap to industrial recyclers. Ten years after filling the petitions and facing class action litigation, Hindustan Unilever and former employees of Kodaikanal factory signed a settlement in March 2016 (Hindustan Unilever, n.d.; Sureshkumar, 2016; Unilever, n.d.; Unnikrishnan, 2017).

Actors for the Card Sorting Activity.

Unilever headquarters: Acquired the American company Chesebrough-Pond's and through this acquisition its overseas subsidiaries, including Pond's India. It is the ultimate parent company of Pond's India.

Unilever India: Immediate owner of Pond's India.

Pond's India: Established and ran the thermometer factory in Kodaikanal, Tamil Nadu. The thermometer factory had huge potential to generate earnings through export. The Indian government also attached high importance to enhancing export earnings. The factory produced 163 million thermometers using about 900 kg of mercury annually.

TNAAC: Tamil Nadu Alliance Against Mercury (TNAAC) is a group which has alleged that the Pond's had been disposing mercury waste without following proper protocols. Mercury can cause severe health hazards, which include cancer and kidney ailments. It does not only affect the workers in the factory but also the people, flora, and fauna in the surroundings.

Public Health Department: A noticeable increase in kidney ailments were reported in the area surrounding the thermometer factor with many of these cases concerning workers of the factory. Mercury vapor is absorbed through the mucous membrane, gets into the blood stream, and goes straight into the brain.

Tamil Nadu Pollution Control Board (TNPCB): Received information that Hindustan Unilever disposed mercury waste without following proper protocols.

Figure E1 displays these actors in a set of cards for the card sorting activity and includes blank cards for additional actors.

Unilever headquarters (London & Rotterdam)	**Unilever India**
Pond's India	**Indian government**
Tamil Nadu Alliance Against Mercury (TNAAC)	**UK government**
Indian Public Health Department	**Dutch government**
Tamil Nadu Pollution Control Board(TNPCB)	

Figure E1. Cards for the Pond's thermometer factory case card sort

Debrief. The case and card sord activity highlight internal and external actors' (stakeholders) perspective on the mercury thermometer factory that was set up in Kodaikanal, India in 1983. The case presents how NGOs and other bodies demanded the closure of the factory due to various problems including health impact on workers and environment damage.

The case and the card sorting activity allow a classroom assessment and discussion about various stakeholders' claims and help students to understand priorities among those claims. Discussions should help them to be aware of the choices and the sustainability consequences in the business context.

a. *See Appendix C to debrief the card sort activity.*
b. *Additional debrief questions for this case:*

Who within the GVC should have known about the soil and water pollution?
Who had the responsibility to ensure that the toxic waste was handled properly?
Who had the power to enforce operational change earlier?
How could the situation have been handled differently?

c. *Follow up questions for this case*:

What happened to the workers who suffered from mercury poisoning?
What is salient stakeholder theory and how companies can benefit from this?
What are the sustainability consequences of various choices in the business context?

Updating the Case. The case and the card sorting activity could be continuously updated by integrating more information on the 2016 settlement and the continuing demands from activists. The case has been written up as a case study by van Tulder and van der Zwart (2005). Business reporting and material by activists and the involved companies are also available in the following resources.

Resources

Hindustan Unilever. (n.d.). *Kodaikanal mercury factory—Contamination response, India*. https://www.hul.co.in/about/our-position-on/kodaikanal-mercury-factory/

Kodai Mercury. (n.d.). http://kodaimercury.org/

Rajgopal, T. (2003). Mercury pollution in India. *The Lancet, 362*(9398), 1856–1857. https://doi.org/10.1016/S0140-6736(03)14936-7

Shah, S. (2021, October 9). When crisis led to environmental responsibility: The story of Hindustan Unilever. *Businessworld*. http://www.businessworld.in/article/When-Crisis-led-to-Environmental-Responsibility-The-Story-of-Hindustan-Unilever/03-09-2020-316189/

Sharma, D. C. (2003). Concern over mercury pollution in India. *The Lancet, 362*(9389), 1050. https://doi.org/10.1016/S0140-6736(03)14456-X

Sureshkumar. (2016, March 9). Kodaikanal mercury poisoning: HUL, ex-staff sign settlement. *The Hindu*. https://www.thehindu.com/news/national/tamil-nadu/kodaikanal-mercury-poisoning-hul-former-employees-sign-settlement/article8331239.ece

Unilever. (n.d.). Kodaikanal, India. https://www.unilever.com/sustainable-living/what-matters-to-you/kodaikanal-india.html

Unnikrishnan, V. (2017, February 13). 45 dead, 600 poisoned: HUL finally responds to mercury poisoning victims. *Catchnews*. http://www.catchnews.com/india-news/48-dead-600-poisoned-hindustan-unilever-finally-responds-to-mercury-poisoning-victims-1435723835.html#:~:text=Between%201982%20and%202001%2C%20there,45%20workers%20have%20died%20prematurely

van Tulder, R., & van der Zwart, A. (2005). *Double standards for mercury? Greenpeace and Tamilnadu Alliance Against Mercury (TAAM) versus Unilever*. http://www.ib-sm.org/CaseUnilever.pdf

Appendix F

Exemplar Activity—Boeing 737 Max

The case and the related card sorting activity deals with product failures using the case of the Boeing 737 Max as an example. The case and the cards are also available as supplemental materials (available online).

Boeing 737 Max. The Boeing 737 is the most successful commercial plane ever built. In production since 1966, more than 10,500 planes had been delivered to customers by 2020.

Competitive pressure from Airbus and calls for more fuel-efficient planes led Boeing to decide in 2011 to re-engineer the 737 and develop the Boeing 737 Max. This model was designed to be significantly more fuel efficient than its predecessors, the 737 New Generation and its competitor the Airbus 320neo. The plane was well received by airlines, and Boeing registered 5,005 orders by the end of 2018.

The 737 Max received certification from the Federal Aviation Administration (FAA), the American aviation regulator, and the European Union Aviation Safety

Agency (EASA) in March 2017 and had its maiden commercial flight in May 2017. After two 737 Max planes crashed, one operated by Lion Air (in 2018) and one by Ethiopian Airlines (in 2019), killing a total of 346 people, the entire fleet of 737 Max airplanes was grounded in March 2019.

Since then, the development and certification of the plane have come under intense scrutiny. During the certification process of the 737 Max, the FAA outsourced certain evaluation processes to Boeing and relied on the company's own assessment. Former Boeing engineer Adam Dickson claimed that during the certification process, Boeing intentionally labeled new features of the 737 Max as "minor" changes to avoid stricter scrutiny by the FAA. Consequently, the Inspector General of the U.S. Transportation Department concluded information concerning the novel flight control software, the Maneuvering Characteristic Augmentation System (MACS), was not fully shared with the FAA. FAA engineers responsible for approving pilot training requirements worked with incomplete information.

Information about the technological details of the 737 Max and its safety measures were also not fully disclosed internally or taken notice of (Levin & Johnsson, 2020; Nicas, Gelles & Glanz, 2019). In late 2019, CEO Muilenberg acknowledged that he only recently had been made aware of and read an email exchange from 2016 between Boeing's chief technical pilot and another technical pilot about the egregious handling of the plane. Mr. Teal, Vice President and chief engineer on the 737 MAX program who signed off on the jet's technical configuration, stated, "The technical leaders well below my level would have gone into that level of detail [concerning safety measures]" (Levin, 2020, p. 1). Boeing defended this position by releasing a statement that

> Given the breadth of their responsibilities, Mr. Leverkuhn and Mr. Teal [the Vice-Presidents responsible for the 737 Max] were not, and could not have been, involved in every design decision and necessarily relied on engineering specialists to perform the detailed design and certification work associated with individual systems. (Levin, 2020, p. 3)

According to former Boeing engineers such as Adam Dickson, Rick Ludtke, and Mark Rabin, the development and certification process of the 737 Max was further compounded by an excessive focus on reducing costs (BBC, 2019). The MACS was developed by Boeing with support from international suppliers and their sub-contractors, including software engineers from Rockwell Collins and HCL Technologies Ltd, India, and hardware engineers from Rosemount (Johnston & Harris, 2019; MacMillan & Gregg, 2019). Software engineers in India cost about US$10/hour, compared with US$35 to $40 Boeing would have to pay for similarly qualified personnel in the United States (Robinson, 2019).

The cost focus in the development of the plane has been corroborated by Leverkuhn, who stated that Boeing pushed to minimize pilot training and hereby reduce operational costs for airlines. This was achieved by attempting to design (or by arguing) the 737 Max to be as similar as possible to previous versions of the 737.

Resources

BBC. (2019, July 29). Work on production line of Boeing 737 Max "not adequately funded." *BBC*. https://www.bbc.com/news/business-49142761

Johnston, P., & Harris, R. (2019). The Boeing 737 MAX saga: Lessons for software organizations. *Software Quality Professional, 21*(3), 4–12.

Levin, A. (2020, September 13). Senior Boeing engineers unaware of 737 Max issues before crashes. *Bloomberg*. https://www.bnnbloomberg.ca/senior-boeing-engineers-unaware-of-737-max-issues-before-crashes-1.1493361

Levin, A., & Johnsson, J. (2020, June 30). Boeing withheld data on system linked to crashes, report says. *Bloomberg*. https://www.bloomberg.com/news/articles/2020-06-30/report-finds-boeing-withheld-data-on-system-linked-to-crashes

MacMillan, D., & Gregg, A. (2019, April 5). Boeing's 737 Max design contains fingerprints of hundred of suppliers. *The Washington Post*. https://www.washingtonpost.com/business/economy/boeings-737-max-design-contains-fingerprints-of-hundreds-of-suppliers/2019/04/05/44f22024-57ab-11e9-8ef3-fbd41a2ce4d5_story.html

Nicas, J., Gelles, D., & Glanz, J. (2019, April 11). Changes to flight software on 737 Max escaped F.A.A. scrutiny. *The New York Times*. https://www.nytimes.com/2019/04/11/business/boeing-faa-mcas.html

Robinson, P. (2019, June 29). Boeing's 737 Max software outsourced to $9-an-hour engineers. *Bloomberg*. https://www.bloomberg.com/news/articles/2019-06-28/boeing-s-737-max-software-outsourced-to-9-an-hour-engineers

Figure F1 displays the cards for the card sorting activity and includes blank cards for additional actors.

Dennis A. Muilenburg, CEO of Boeing	**US Federal Aviation Administration**
Keith Leverkuhn, Vice President & General Manager of the 737 MAX program	**Airlines**
Michael Teal, Vice President and chief engineer on the 737 MAX program	**HCL Technologies Ltd.**
Rockwell Collins	**Rosemount**
European Union Aviation Safety Agency (EASA)	**Airline Pilots Unions and Associations**
Lower-Level Boeing Design Engineers	**Software Engineers**

Figure F1. Cards for the Boeing 737 Max case card sort

Debrief. The case and the card sorting activity allow a classroom assessment and discussion about which actor should take responsibility about product failures. Product failures are common yet seldom as visibly lethal as in this case. The case highlights internal and external actors that were involved in the certification of the plane, hereby drawing attention to an organization's hierarchical structure, oversight, monitoring, and information sharing as well as its relationship with external bodies.

Students should question and interrogate the internal and the external arrangements. Internally, core concerns relate to the chain of command, decision making, and absolution of responsibility. The development of the MACS is hereby seen as an internal process because it was development according to specifications set by Boeing. Externally, core concerns relate to the outsourcing of regulatory functions to the business that is seeking approval for a product. The process contains an interest of conflict and increases information asymmetry between the regulator and the business.

a. *See Appendix C to debrief the card sort activity.*
b. *Additional debrief questions for this case:*

Who should have known about the 737 Max problems?
Who had responsibility to ensure that the 737 Max was problem free?
Who would have had the power to ensure that the 737 Max was problem free?

C. *Follow-up questions for this case*:

What has since happened to the CEO and the Vice Presidents?
How has the Boeing-FAA relationship evolved since the crashes?
What has happened to the 737 Max?

Updating the Case. The case and the card sorting activity could be further developed by integrating more businesses from Boeing's global supply chain. Some 900 suppliers are involved in the development and production of the 737 Max. The case and card sort discussion could also reflect on the decision of global aviation regulators to re-certify the plane in 2020 and 2021. To what extend does the re-certification of the plane affect any previously reached conclusions?

Further Resources

Bhattacharya, S., & Agnihotri, A. (2020). *Boeing 737 MAX: Dethroned by competitive rivalry?* [Teaching note] (Ivey, Case ID: 9B20M035). The Case Centre.

Boeing. (n.d.-a). *Orders & deliveries*. http://www.boeing.com/commercial/#/orders-deliveries

Boeing. (n.d.-b). *737 Max*. https://www.boeing.com/commercial/737max/

Qin, Y., & Wittmann, X. (2020). *Boeing: The 737 MAX crisis* [Teaching note] (Case ID: 320-0021-1). The Case Centre.

Appendix G

General Debriefing and Ranking Sheet

Knowledge	Responsibility	Power

Note. The debriefing and ranking sheet is also available as supplemental materials (available online).

Appendix H

How to Develop Your Own Card Sorting Activity

Inspiration for a card sorting activity can come from various sources. Regardless of the source of inspiration, at the core of the activity should be a challenge or dilemma for which no simple solution is readily available. Business ethical dilemmas in global value typically present such cases. Product failure and recall cases or unsatisfied suppliers can be used as well.

A good starting point for the development of a card sorting activity could be your own research (e.g., Voss et al., 2019), and narratives you can extract from it. We conducted interviews and workshops with participants along the global fashion supply chain and sought to understand from participants of an industry workshop how they understood and perceived the three pillars of the activity. If the card activity is based on your own research, you will be familiar with the industry and actors involved.

Other sources of inspiration can be case studies or the business press. Written teaching case studies such as Goerzen and Fiske (2020) or Fei et al. (2018) or video case studies as developed by the MNC whispering project (https://www.mncwhispering.com/) can be used to elucidate the difficulties of establishing and ensuring ethical business practice along the value chain and to discuss how to engage with suppliers further down the tiers when external changes occur, respectively. Using the Goerzen and Fiske (2020) case, for example, possible actors are Fair Trade Jewellery Co (Toronto, Canada), the NGO Fairtrade Labelling Organization International e.V., the NGO Partnership Africa Canada/Impact, the miners in Oro Verde, miners in the Congo, and the refinery. As this case covers two different regions, a card sorting activity could be developed for each region, and the contrasting results could be discussed. Adapting a teaching case to a card sorting activity has the benefit of having an accompanying instructor note that could introduce the firm and the industry and offer suggestions on what to focus on.

In the business press, global value issues are regularly featured. Information on the Boeing 737 Max activity were mainly obtained from the business press, the public inquiries into Boeing's failings that concluded in an extensive U.S. House (2020) report that was published alongside additional data, and interview transcripts. From these publications, key organizations and individuals can be extracted

and placed into a narrative that can be used for a card sorting activity as exemplified in Appendix F.

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Fei, Z., Zhao, X., Zhang, K., & Beamish, A. (2018). *White Gold in Benin: Chinese investment in cotton* [Teaching case study]. The Case Centre.

Goerzen, A., & Fiske, L. (2020). *Fair Trade Jewellery Co.: Establishing an ethical global value chain* [Teaching case study]. The Case Centre.

U.S. House, Committee on Transportation and Infrastructure. (2020). *The design, development & certification of the Boeing 737 Max*. https://transportation.house.gov/imo/media/doc/2020.09.15%20FINAL%20737%20MAX%20Report%20for%20Public%20Release.pdf

Appendix I

Delivering the Case and Card Sort Activity Remotely

The card sort activity was originally designed for and tested in proximate teaching. It is, however, possible to adapt the activity to synchronous and asynchronous teaching. Some of the suggestions below might also be helpful in proximate teaching.

Synchronous Teaching. Software for synchronous teaching such as Microsoft Teams, Zoom, Blackboard Collaborate, or Google Classroom includes options to create breakout rooms. Utilizing breakout rooms, some minor adjustments are needed to deliver the activity well.

The first 12 minutes of the session would run as a normal in situ class. The activity is explained and the general debriefing and ranking sheets are electronically distributed. Participants are then divided into their breakout groups for the next 30 minutes. During this period, regularly visit each breakout room to ensure that everyone has understanding of the activity and the forthcoming discussion. The collection of the card sort results can be facilitated through an embedded whiteboard or Microsoft Office or a shared Google doc. In both cases, ask each group for their rankings and justifications and note these live for all participants to see on the whiteboard, in a text file or slide deck. It could be helpful to have prepared results tables for each of the activities in advance. Commonalities and disagreements across the groups can be highlighted using different colored pens or markers.

Alternatively, participants are asked to share their screens and present their results. The instructor takes notes and creates their own results table. Following the presentations by all groups, the instructor can then present the overall results.

Asynchronous Teaching. In an asynchronous setting, further adjustments are required to the delivery of the case, the instructions, and the activity.

If the session will be delivered partially asynchronous and partially synchronous, the activity instructions can be recorded and together with a written case study shared

through a virtual learning environment. Groups of five to six people can be virtually assigned as well and participants can be requested to make their own arrangements to find time to assess the material and sort the cards. When the class meets for a shorter synchronous session, results can be shared as described above and/or through the chat function.

For sessions that are completely asynchronous, the above recommendations still hold but the delivery of the results requires adjustment. For these cases, we suggest that each group prepare a video summary of their discussion and their results. The video format may vary and include voice-over slide decks or talking heads. Videos need to be uploaded by a specified deadline. All participants are then asked to view every video. Participants can leave comments and contribute to a discussion forum.

Appendix J

Suggested Readings

There is a large and expanding body of literature on stakeholder theory. We are highlighting below suggested further readings that we found helpful.

Stakeholder Theory

Clarkson, M. B. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *Academy of Management Review, 20*(1), 92–117. https://doi.org/10.5465/amr.1995.9503271994

Freeman, R. E., Harrison, J. S., Wicks, A. C., Parmar, B. L., & de Colle, S. (2010). *Stakeholder theory: The state of the art*. Cambridge University Press.

Friedman, A. L., & Miles, S. (2002). Developing stakeholder theory. *Journal of Management Studies, 39*(1), 1–21. https://doi.org/10.1111/1467-6486.00280

Menghwar, P. S., & Daood, A. (2021). Creating shared value: A systematic review, synthesis and integrative perspective. *International Journal of Management Reviews, 23*(4): 466–485. https://doi.org/10.1111/ijmr.12252

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Supplemental Material

The online supplemental material is available at http://journals.sagepub.com/doi/suppl/10.1177/23792981211054848

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Budhwar, P. (2000). The use of visual card sorting technique to study managers' belief structure—An international comparative study. *Journal of Managerial Psychology*, *15*(5), 440–455. https://doi.org/10.1108/02683940010337185

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Crane, A. (2013). Modern slavery as a management practice: Exploring the conditions and capabilities for human exploitation. *Academy of Management Review*, *38*(1), 49–69. https://doi.org/10.5465/amr.2011.0145

Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. *Academy of Management Review*, *20*(1), 65–91. https://doi.org/10.2307/258887

Enderwick, P. (2018). The scope of corporate social responsibility in networked multinational enterprises. *International Business Review*, *27*(2), 410–417. https://doi.org/10.1016/j.ibusrev.2017.09.008

Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Pitman.

Freeman, R. E., Wicks, A. C., & Parmar, B. (2004). Stakeholder theory and the corporate objective revisited. *Organization Science*, *15*(3), 364–369. https://doi.org/10.1287/orsc.1040.0066

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