



Implementation of the triple bottom line concept to improve sustainable marketing performance

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ABSTRACT

This study intends to observe the implementation of triple bottom line in improving sustainable marketing performance. Sustainable marketing is a concept that combines socially and environmentally responsible marketing practices to achieve long-term sustainable goals. With a Triple Bottom Line (TBL)-based approach, it is a business concept that measures company performance not only based on finances, but also takes into account the social and environmental impacts of its business activities. TBL describes three main dimensions that companies must consider, namely economic or financial, social responsibility, and environmental sustainability. The three dimensions are interrelated and must be integrated to achieve optimal balance. In the context of sustainable marketing performance, the Triple Bottom Line provides a foundation for analyzing the impact of a company's marketing activities thoroughly. The application of Triple Bottom Line in sustainable marketing performance not only looks at financial gain, but also considers good relationships with customers, positive contributions to society, and efforts to maintain environmental sustainability. This creates long-term value for the company and reflects a commitment to the overall development of the company. Sustainable marketing can contribute to a company's sustainability not only through everyday practices that minimize environmental impact, but also by implementing new policies and strategies to support the broader concept of corporate sustainability as a fundamental part of the entity's economy. Research on the implementation of triple bottom line and sustainable marketing performance is carried out with a qualitative approach using literature review methods including research results then analyzing them carefully and in depth in order to get results that are in accordance with the expected goals

KEYWORDS

TBL; Performance; Sustainable Marketing

1. Introduction

The Triple Bottom Line (TBL) concept emphasizes that in carrying out operations, organizations are required to be able to contribute to society (people) and actively participate in preserving the environment (planet), in addition to pursuing profit (Profit) (Elkington, 1994 in Felisia and Limijaya, 2014).

Sustainable marketing has become an increasingly important topic in the modern era where social, environmental, and economic challenges are increasingly complex (A. Purwanti, Rendy, Pesiwarissa, & Nuridah, 2023). Several academic articles and books have elaborated on sustainable marketing to explain how marketing can play an important

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role in fostering sustainable society and business practices (Sheth & Parvatiyar, 2021). Sustainability marketing activities positively affect brand image improvement, corporate profit growth, and longevity (Jung et al., 2020), however, Sustainable product development and production processes remain important (along with other factors, such as customer knowledge and competitor knowledge in the market) (Peterson, Minton, Liu, & Bartholomew, 2021).

The marketing concept focuses on business activities and social processes carried out by individuals and groups to get what they need and want through the creation, offering, and free exchange of products and services that have value for customers (I. Purwanti, Abadi, & Suyanto, 2019). This includes ensuring equal access to products and services, respecting cultural diversity, and supporting local communities.

In an environmental context, designing sustainable marketing means making all efforts to consume, manufacture, distribute, promote, package, and reclaim products in a way that is sensitive or responsive to ecological issues (Ahidin, 2019). Companies need to think about how their products are manufactured, packaged, distributed, and disposed of in order to minimize their environmental footprint. Sustainable marketing also encourages the development of environmentally friendly products and innovations, and educates consumers about the importance of responsible use of natural resources.

From an economic point of view, designing sustainable marketing means designing to increase company profits and corporate image in supporting the environmentally friendly movement in meeting customer demands and desires (Idrus, Serang, & Ramlawati, 2023). This is in accordance with the results of the Katadata Insight Center survey on the katadata.co.id website at the end of July to early August 2021 with nearly 4,000 young and productive respondents, who wrote that around 62.9 percent of consumers had more than once purchased products that were considered sustainable or environmentally friendly in the previous year (Idrus et al., 2023).

Sustainable marketing can also generate operational efficiencies and reduce business risks associated with regulatory changes or increasingly high consumer demands for socially and environmentally responsible products and services. Sustainable marketing translates into a brand's commitment to society, primarily through the development of relevant, meaningful, and credible reasons, also through the definition of goals and KPIs, which are consistent with the brand's environment and environment, as well as social challenges (Ochs, 2022).

At the same time, academics largely define and research sustainable marketing from a theoretical point of view (Lim, 2016), without valid implications on how to implement and measure it (Lučić, 2020). As a result, sustainable marketing is only investigated through various conceptual angles and disciplines that make published literature so confusing and ambiguous. Academics examine the multidimensional concept of sustainable marketing orientation and its elements with a mixed method approach (qualitative and quantitative) to develop comprehensive and rigorous measurements through the determination of manifestations and validity as well as reliability of new measurement constructs (DeVellis, 2011).

The term sustainability has so far been covered by countless definitions and

It has been applied along with various notions such as sustainable marketing. Despite the diversity of definitions of sustainability and their applications, one can talk about three dimensions of sustainability, economic, social and environmental, which can be displayed as 'pillars', concentric circles or interlocking circles (Elliot, 2012;) (Gupta & Vegelin, 2016).

2. Theoretical and Conceptual Studies

2.1. Triple Bottom Line Concept (TBL)

The triple bottom line (TBL) concept provides a framework for measuring business performance and organizational success using three pathways, namely the economic, social, and environmental fields (Abad-Segura, Cortés-García, & Belmonte-Ureña, 2019). According to (Foran et al., 2005), the concept of TBL was widely developed as a way in which companies can realize broader social goals while increasing shareholder value. TBL has become a major issue that has been hotly discussed on various occasions and embodied in three pillars: people, profit, and planet. TBL is a phenomenal concept because this concept aims to protect the existence of living things and the natural environment (Juniariani & Lestrai, 2021). Therefore, the company does not only focus on profits but pays attention to the environment in which the company operates, because the company's operational activities can interfere with the comfort and safety of the surrounding community and harm nature, which will gradually cause rejection from the community and threaten the sustainability of the company (Utama, 2018).

John Elkington proposed the concept of Triple Bottom Line (TBL) in 1997 through his book "Cannibals with Fork, the Triple Bottom Line of Twentieth Century Business" (Yanti and Rasmini, 2015). According to Elkington, businesses must prioritize and participate in advancing the welfare of society and the environment while maximizing profits. TBL has been proposed by a number of specialists to date. According to Andrew Savitz (2006) TBL is at the core of sustainability because it evaluates how an organization's operations affect the world, including its profitability and the interests of its shareholders as well as social, community, and environmental spheres. TBL, according to Smith and Sharicz (2011), is, "The result of the activities of an organization voluntary or governed by law, that demonstrates the ability of the organization to maintain viable its business operations (including financial viability as appropriate) whilst not negatively impacting any social or ecological systems." TBL is an important factor that organizations need to take into account. TBL can be used as a benchmark for businesses, taking into account not only financial aspects but also social and environmental impacts, both beneficial and unfavorable. The three components of TBL are closely related and interconnected. According to Aulia and Kertawijaya (2013), from an economic perspective, businesses must concentrate on profits in order to survive; from a social perspective, businesses must be committed to the community in order to provide the greatest benefit; and from an environmental perspective, all business activities are directly related to the environment.

(Wibisono (2007) elaborated on the relationship between the three aspects of TBL in Sofyanty, et al. (2017). Profit is additional income used to ensure the survival of the company, and society is one of the factors that affect the sustainability of the company, and the environment has a cause-and-effect relationship with the company.

2.2. Sustainable Marketing Concept

Sustainable marketing, also known as green marketing or green marketing, is a strategic approach that focuses on the promotion of products, services, and business practices that prioritize environmental and social responsibility. This involves integrating sustainable principles into various aspects of marketing, from product development and packaging to message delivery and customer engagement. The goal of sustainable marketing is to create products and services that meet the needs of the current generation

without compromising the ability of future generations to meet their needs (Kolkowska, 2023). Sustainable marketing represents the evolution of marketing that blends mainstream economic and technical perspectives with the concept of relational marketing and social, ethical, environmental, and intergenerational perspectives in sustainable development (Polonsky, 2011). Elkington (Latifah, 2019) describes sustainable marketing as a three-dimensional construction consisting of environmental responsibility, social engagement, and economic success as a sustainability solution. These solutions have a higher net value compared to sustainable value, and at the same time, provide sustainable fulfillment of the needs of consumers and other stakeholders (Ćorić, Lučić, Brečić, Šević, & Ž Šević, 2020). Sustainable marketing is perceived as the last phase of the evolution process from conventional marketing to ecological, environmental, and green marketing (Nurtjahjadi, 2020).

Sustainable marketing here is perceived as the last phase of the evolution process from conventional marketing to ecological, environmental, and green marketing (Nurtjahjadi, 2014). As a discipline, marketing always follows socioeconomic developments and reflects current socioeconomic relations. With the increasing environmental awareness of modern society at all levels comes sustainable marketing. The role of marketing in achieving sustainable development arises from the fact that marketing consists of extensive theoretical and practical knowledge related to customer behavior and the promotion of new ideas. The philosophy behind sustainable marketing should be the framework for the activities of all economic entities in the contemporary market, and other stakeholders such as governments and local/regional authorities (Hunt, 2011).

3. Research Methodology

Research on the implementation of the triple bottom line concept in improving sustainable marketing performance It is carried out by qualitative methods. With this qualitative method, researchers seek to uncover the universal essence of phenomena experienced personally by groups of individuals in depth (Moloeng, 2017).

The research was conducted by reviewing previous articles (literature review) that discussed the success indicators of each variable, where each variable will be reviewed from several related articles. According to (Fink, Thompson, & Bonnes, 2005) a research literature review is a systematic, explicit, and reproducible design to identify, evaluate, and synthesize a collection of completed and recorded works produced by researchers, academics, and practitioners. A literature review aims to provide an in-depth explanation of the research conducted in a particular field and thus represents the first step in the theory development process (Mentzer, J.T., & Kahn, 1995). This literature review can be considered an archival research method. (Searcy, DeWayne L. ; Mentzer, 2003).

The data obtained are poured into sub-chapters in such a way as to answer the formulation of problems in research.

4. Discussion

Marketing as a business concept of an economic entity can be seen from intensive interactive actions with respect to its environment. It can be said that the application and realization of a marketing concept certainly depends on a concrete socio-economic environment. This means that the tasks to be performed by the marketing and its

environment must determine the changes that may occur in the process of its functioning. It results from an attempt to direct contemporary marketing to issues logically imposed upon it by the development of society and social relations on the one hand and thus by the development of marketing as a particular philosophy of life on the other. Only then appeared, because of the development of these marketing branches, until the emergence of marketing related to environmental concern in the form of ecological marketing, environmental marketing, green marketing, environmental marketing, and finally in the form of sustainable marketing theory (Situmorang, 2011). In general, marketing has actually gone through three goal-oriented phases: production orientation (organizational goals), consumer orientation (consumer goals), and societal orientation (social goals).

In this Research will be discussed a review in the analysis of the evolution of marketing, precisely in the specific area that represents the scope of this research - the study of the evolutionary phases that led to the emergence of sustainable marketing. As already set forth in the conceptual designation of sustainability and marketing theory involves various contemplations, especially about the determination of the category system in the field. Moreover, there is no unanimous point of view either about this evolutionary process or on behalf of its multiple phases of evolution. One branch of sustainable marketing is on the ecological dimension. The characteristics of ecological marketing theory (Lee, 2008) are: (1) It is narrowly focused on specific "environmental problems" such as air pollution, depletion of oil reserves, oil spills and the ecological impact of synthetic pesticides such as DDT. The emphasis is on pollution and depletion of resources (especially energy resources) and on local or national problems; (2) It seeks to identify specific products, firms or industries that have caused, or are in a position to help solve, this particular problem, (3) It is moot at the "front lines" of relatively narrow industries including automobiles, oil and agricultural chemicals, (4) It is a kind of "minority sport" with relatively few consumers and firms changing their behavior significantly.

With regard to ecological marketing, according to the theory of Vandhana, Karpagavalli, and Ravi (2013), green marketing is the marketing of products that are considered safe for the environment. So green marketing combines various activities, including product modifications, changes to production processes, packaging changes, and advertising modifications. Green marketing refers to the process of selling products and services based on their environmental benefits. Such products or services may be eco-friendly or manufactured and packaged in an environmentally friendly manner (Vandhana et al., 2013). Green marketing is the study of all efforts to consume, manufacture, distribute, promote, package, and reclaim products in a way that is sensitive or responsive to ecological issues. Green marketing is not limited to governmental or non-governmental organizations, nor is it solely an activity carried out by consumers (Dangelico & Vocalelli, 2017). Manufacturers, wholesalers, retailers, and service companies have all the opportunity to contribute to green marketing. On such occasions, it is important that green marketing holders have a proactive approach in their business, which ultimately helps them realize their competitive advantage (Kilbourne, 1998).

Green marketing at its core represents a step up from quality to respect for the environment, its basic shortcomings can be reduced to the fact that it needs to be made more sustainable. That is, sustainability must also be incorporated into public policy objectives (Dovers & Hussey, 2013). To that end, the consumer's mind, i.e. demand, must experience, together with the green marketing holders, i.e. suppliers, a radical change. Indeed, most consumers in the market must act with the goal of improving their quality of life in the long run. Consumers should be aware of the need to think about

their own consumption, spending habits, and lifestyles in a sustainable manner. But unfortunately, the global long-term recession makes it rather difficult for consumers. Consumers in general are unfamiliar with the idea of "sustainability" in its environmental sense. But once consumers understand it, it will seem to identify positively with its values and priorities (McDonald, S., & Oates, 2006). Therefore, sustainable marketing can be considered as a higher development phase of green marketing.

Marketing as a scientific discipline should always keep abreast of socio-economic developments and reflect current socio-economic relationships. Therefore, sustainable marketing is a new trend in meeting the needs of customers and other stakeholders in a sustainable manner.

To increase competition, each company must be able to win the competition by realizing the best products and can meet consumer tastes that are always evolving and changing. (Andriyani, Y., & Zulkarnaen, W., 2017), 2011). Therefore, sustainable marketing can be defined in the following way: Sustainable marketing is a holistic approach with the aim of satisfying customer wants and needs while placing equal emphasis on environmental and social issues, thus generating profits in a responsible way (Trivedi, Trivedi, & Goswami, 2018). According to Saren (2000) sustainable marketing is the process of planning, implementing, and controlling the development, pricing, promotion, and distribution of products in a way that meets the following three criteria: (1) customer needs are met, (2) organizational goals are achieved, and (3) processes are compatible with the ecosystem. There is no doubt that sustainable marketing facilitates the satisfaction of three objectives, the first two referring to marketing objectives while the third caters to sustainable development, so this seems to also reveal the holistic approach of sustainable marketing. Of course, it is not that simple in practice because these are two groups with seemingly conflicting goals that can still be achieved by devising adequate strategies and corporate social responsibility. In addition, the achievement of superior performance while achieving such goals can lead to the achievement of sustainable competitive advantage by adopting a sustainable concrete market organization strategy. What needs to be emphasized is that continuous marketing, among other things, is the attraction to extend a company's time horizon and reward continuity over profit.

Marketing theory, as well as applicable practice, may include a thesis on the need for the integration of environmental values into the marketing strategies and programs of economic entities as a source of possible and immediate competitive advantage as a condition for previous competitive parity on international markets. In this context, one can choose the desired drive and development of environmental awareness of individuals, companies, and society in general. No wonder the achievement of both goals must be based on knowledge of environmental awareness as well as knowledge of the demographic, socioeconomic, and psychographic specificity of customers according to the level of environmental awareness and environmental activities carried out (Junaedi, 2015b). Sustainable marketing tasks refer to long-term satisfaction with the needs of customers, organizations, and society in general. It requires that products/services in the market must comply with those requirements and serve the social welfare of the public, which reveals the impact of macromarketing on sustainable marketing. The above shows that sustainable marketing is a marketing contribution to sustainable development and is oriented towards creating value for the sake of customers while achieving social and environmental goals (Septifani, Achmadi, & Santoso, 2014).

The philosophy that forms the basis for sustainable marketing needs to provide a framework for the actions of all economic entities in the contemporary as well as other stakeholders. The reason for this is hidden in the fact that the incorporation of envi-

ronmental values into the marketing strategy of economic entities and entire regions is still a source of possible competitive advantage, but it is quite possible to immediately represent a competitive resource. Sustainability is achieved through the sustainable marketing function only if all stakeholders, especially economic entities direct their behavior from consumption-centered marketing to the benefits of sustainable development and in that sense, make efforts at all levels covering the region, meaning local, national and international levels.

The first goal of sustainable marketing is to create and enlarge a market for sustainable products and services. To achieve such goals, one of the main tasks is to identify the demand for sustainable products and stimulate them. The first suitable way to stimulate sustainable demand refers to the creation of a market for continuous supply. Proper market segmentation can be another strategic move to stimulate sustainable demand. One of the most effective methods to stimulate sustainable demand can be collaboration between manufacturers and customers to jointly create sustainable products (Meler & Magas, 2014).

The product as a start-up and the most important element of the marketing mix should, in a sustainable form, be aimed at meeting the needs of the three aforementioned interested parties on condition that their long-term interests are not constrained. Among other things, it implies that the product / service fully corresponds to the needs and desires of the customer and at the same time must meet all environmental and sustainability criteria (relatively low energy consumption and low level of pollution at the time of production, low-level ecological footprint, positive impact on human health and the like). Product packages must be environmentally friendly, which means they are biodegradable or recyclable, relatively inexpensive, functional, transportable and storeable. Product pricing as the second element of the marketing mix must involve prices that are fair or qualify ethically and fairly for producers and consumers and in the function of achieving fair profits for the business. In principle, a price may include several (para)fiscal levies (taxes, contributions, etc.) Which is balanced for environmental purposes. Like pricing, distribution should, as far as sustainable marketing is concerned, also have a fair basis and respect the principle of fair trade, which implies mutual respect and equality of distribution partners, transparency, accountability and integrity in their joint transactions, which can be expressed in sustainable supply chains and on the occasion of margin specifications. In the end, promotion in the field of sustainable marketing can be exclusively based on the prevailing ethical and moral codes, providing broad, trustworthy, unambiguous and creatively tailored publicity related to environmental protection and sustainability, which must be oriented not only in a broad direction. various stakeholders but also for end users.

According to Alhaddi (2016), sustainable marketing based on the triple bottom line concept affects economic, social, and environmental sustainability. Sustainable marketing helps economic sustainability by building credibility for sustainable business efforts and solutions. Areas where credibility must be gained can consist of company and product brands, responsible use of products, and disposal practices. Other areas of support provided by sustainable marketing consist of the development and marketing of higher quality products with social impact based on continuous innovation, durable products, sustainable brand development that offer practical benefits such as better ratio quality/price and undesirable costs/effects on resources and the environment. Social sustainability is enhanced by teaching consumers how to solve important problems with the help of sustainable marketing solutions, which seems to be a powerful contribution to the maintenance and improvement of sustainable development.

Another contribution made by sustainable marketing is reflected in job creation

in agriculture and other industries, and in the increase in incomes of producers and marketers. The production and consumption of sustainable products and services that have quality for healthier use can improve consumer health and increase labor capacity and life expectancy. Through environmental sustainability, consumers are stimulated to become sustainable. This is achieved by providing products that have added value in terms of better health and environmental preservation. At a broader level, biophysical environmental benefits from the protection of Earth support systems (air, water, soil), saving of renewable resources, stimulation of saving non-renewable resources, increased environmental awareness.

5. Conclusion

Based on everything mentioned above, one can conclude that sustainable marketing based on the triple bottom line concept has an effect on economic, social, and environmental sustainability. Sustainable marketing helps economic sustainability by building credibility for sustainable business efforts and solutions. Areas where credibility must be gained can consist of company and product brands, responsible use of products, and disposal practices. Other areas of support provided by sustainable marketing consist of the development and marketing of higher quality products with social impact based on continuous innovation, durable products, sustainable brand development that offer practical benefits such as better ratio quality/price and undesirable costs/effects on resources and the environment. Social sustainability is enhanced by teaching consumers how to solve important problems with the help of sustainable marketing solutions, which seems to be a powerful contribution to the maintenance and improvement of sustainable development. The most important thing is that sustainable marketing tries to achieve social development goals. It can be said that the role of marketing in the achievement of sustainable development arises from the fact that it is marketing that has the most comprehensive theoretical and practical knowledge relating to customer behavior and the promotion of new ideas. The goal of sustainable development entails a change in the population at large, that is, the formation of critical mass, because in many cases, it impacts on small individual effects that can cause, by creating synergistic effects, large changes. Carefully formed and authentic marketing communications play a key and irreplaceable role in that process. The role of the marketing theorist consists of the systematic collection of data, their analysis and definition of the scientific relationship between marketing and ecology and providing concrete scientifically based tools, models and guidelines for practical action

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