

## **CEO DECISION MAKING: IS B LAB CERTIFICATION A KEY PRIORITY FOR THE WINDOW SPECIALIST?**

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### Introduction

Since graduate school, Kim Payne believed that firms were too “*bottom line*” oriented. He became interested in benefit corporations (BCs) and told a friend, “*Benefit corporations are consistent with my values of focusing on financials, people and the environment. My next company will be one!*” After a successful career in high technology, Payne purchased The Window Specialist (TWS), a company based in Oakland, California in 2014 and defined it as a benefit corporation. The Articles of Incorporation (see Appendix A) documented TWS’s intention to provide benefits to the environment and low-income individuals.

Payne focused on his background in sales, marketing, and engineering to grow TWS organically while hiring experienced staff in accounting to improve the firm. TWS grew more than 500% (see Appendix B) by the end of 2016. Even though he made BC inroads during this time, he did not pursue certification.

Payne’s dream was to transform the industry globally, so he developed an artificial intelligence-based minimal viable product (MVP) in parallel to taking ownership of the company. The software measured the dimensions of a window in a picture that included a standard 8 ½” X 11”

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printer paper that was used as a reference. He applied for a U.S. patent (Payne, Parikh, Chirimar & Nallapothula 2015). However, Payne realized over time as he gained knowledge of the industry that his MVP reminded him of the phrase “*a solution looking for a problem*” (Aus 2006), so he pivoted to a formal strategic planning method, creating the company’s first vision, mission, and values statements in early 2017 to avoid similar mistakes (see Exhibit 5).

Payne knew that TWS was thinly stretched when revenue dipped 25% in 2017 (see Appendix B), a situation that created a high level of internal tension concerning his priorities as Chief Executive Officer (CEO). Payne was even more conflicted by a tax issue when a consultant informed him that TWS could be shut down at any time by the IRS because no tax returns had been filed. He reviewed his priorities at year end 2017: (a) continue his dramatic pre-2017 growth strategy, (b) finalize TWS’s vision and mission with BC terminology as part of his regular BC focus, (c) act on his vision of global expansion by developing quoting technology, (d) implement his BC ideals (Montgomery 2012) that included BC certification, and (e) tackle the IRS tax threat. He said to himself, “*It is challenging enough to develop a top-down strategy, provide strong financial growth, and keep accounting up-to-date, let alone proceed with BC certification as much as I am committed to its ideals of using business as a force for good. What should be my top priority?*”

## Industry Background

### ***Characteristics and Classifications of the Windows Industry***

Three overlapping segments with different products and skills were generally grouped by consumers into:

- ***Glaziers:*** These companies focused on glass. Commercial buildings, including retail stores with glass on the front facade, were their specialty. They installed glass and aluminum cut to hold the glass.
- ***Windows:*** These dealers sold windows and patio doors. Window dealers bought these products prebuilt with glass inserted into frames from manufacturers, who shipped products to dealers’ sites. Dealers stored them until customers were ready for installation.

- **Doors:** These dealers sold doors with hinges and did carpentry at their shops to create finished products. Carpentry work included beveling the edges of door slabs; cutting holes for angles, locks, and hinges; and building frames around slabs to install pre-hung doors.

Window dealers were categorized in the North American Industry Classification System (NAICS 2012) under number 423310: Door, Window or Assembled Millwork-Installation, Services or Repair-Metal. Window frame composition was the primary cost driver. To decrease costs, the following elements of frame composition were followed: steel (used in elite luxury homes); architectural aluminum (sold to the top 3% of luxury home owners and many commercial buildings); wood clad with aluminum on the exterior (to avoid painting); all wood (used to meet historical preservation requirements); fiberglass with wood; fiberglass; aluminum (historically); and vinyl. Pricing from these different frame compositions covers a wide range of income demographics giving most homeowners access to well-made products. Vinyl was considered the best value as it had the lowest cost and was the most energy efficient.

The California Building Standards Commission created Title 24 in 1978, which improved the energy efficiency of residential and commercial buildings (see California Energy Commission 2017). The commission continued to increase the energy standards, and Payne noted that it had caused almost all regular aluminum window manufacturers to close down while giving other frame manufacturers the opportunity to upgrade to dual-pane glass with multiple energy efficiency coatings to meet the new requirements. Nationally, the Energy Star program was created by the Environmental Protection Agency in 1992 to improve products and homes as well as commercial/industrial programs (Energy Star 2017).

## Competition

Payne recalled from his graduate work that many strategic management researchers had concluded that the attractiveness of an industry was related to the direct amount of competition inside and outside the industry (Barney 2010; Porter 2008, 1980; Rothaermel 2016). Approximately 25,000 competitors (IBISWorld 2017) gave customers substantial market choice and power.

When Payne purchased TWS, he conducted a “*quick and dirty*” analysis of the industry’s competitive landscape (personal communication September 18, 2014). Home Depot (2014) was the largest and strongest general competitor of window sales in Payne’s local area but it used third parties for installation. Lumberyards were next in terms of being strong competitors in this general niche that usually sold vinyl, fiberglass, and wood windows. They referred installations to third parties as well. Installation warranty issues were not the responsibility of Home Depot nor the lumberyards, and over time, claims were virtually impossible for consumers to follow up.

Renewal by Anderson (2014) was a company based in multiple states who sold and installed windows. Other local competitors who sold and installed windows were American Vision Windows (2014); Bay Area Window Pros (2014); Bestoff Windows and Construction (2014); Brothers Home Improvements (2014); Northwest Exteriors (2014); and SGK Home Solutions which went out of business in 2017.

Payne’s hunch was that even though considerable competition existed in the residential window remodeling industry, the attractiveness of the industry appeared to vary by industry niche and product. He noted that none of the world’s window companies were BC certified (B Lab 2014). Additionally, no local window dealers stated on their websites that they were even regular BCs.

## TWS Company Background

TWS was founded in 1977 primarily as a residential window remodeling company. Payne's purchase in 2014 triggered a new entity number within Dun & Bradstreet's system. TWS was assigned the DUNS number 01-419-0788 with the appropriate NAICS number for this industry. Payne focused on the residential market, with the highest sales from single-family residences (see Exhibit 1), the highest revenue from three-story apartments and, on occasion, sales from commercial properties such as high-rise buildings (see Exhibit 1).

### **Exhibit 1. TWS Windows Installed in Residential and Commercial Properties**

*Source: Company Records (2016)*



Payne made key decisions since purchasing the company in 2014 but he spent the first year learning the business without making any major changes to find out what was working and what was not working (see Appendix C). Separate from the company, he developed his MVP with 3 graduate students and submitted a patent for it (Payne *et al.* 2015).

With a year's experience in the industry now under his belt, Payne made changes in 2015 to sales and marketing while leveraging technology, such as adding an electronic company

calendar on the wall to track installations. He created an online survey and sent it to all staff, major suppliers, and key customers to identify areas TWS could improve on. On summarizing the year-end results, he made further changes rationalizing TWS's product offerings by selecting the best-of-breed windows for clad wood, custom handcrafted wood, fiberglass, and vinyl. He was particularly pleased to recall from his industry background analysis that vinyl frames led the market in energy efficiency. The best price points in the industry made replacements available to low income homeowners. Payne was truly encouraged that he provided quality products with variable price points that aligned well with his BC goals and provided solutions for homeowners of all incomes.

Payne also filled the luxury homeowner void by becoming a Fleetwood Window and Door dealer and selling architectural aluminum frames. TWS quickly led its dealers' network by being one of the first window companies to invest in equipment specifically designed to lift windows and door panels up to 1300 pounds, thus improving the company's efficiency in jobs with large windows (see Exhibit 2). The equipment also reduced the risk of employee injury.

#### **Exhibit 2. TWS's SmartLift**

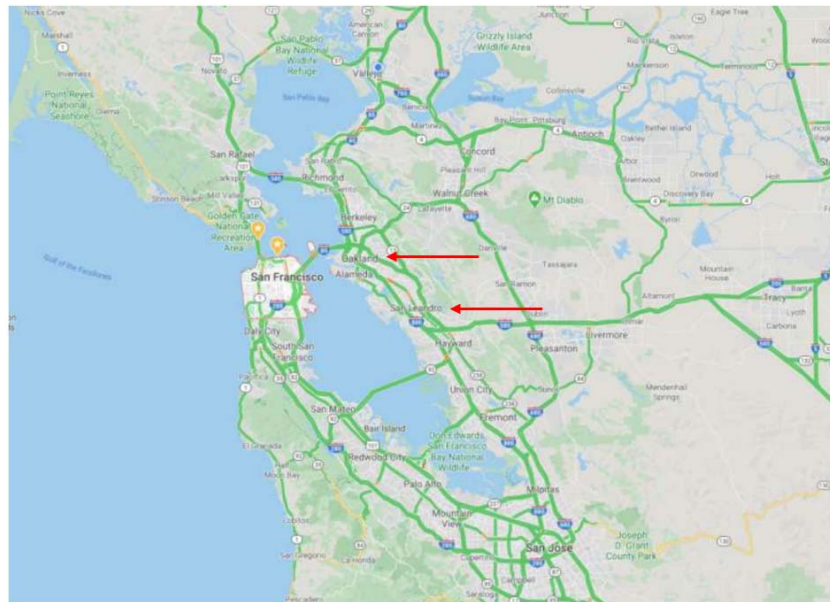
*Source: Company Records (2017)*



Payne added hinged doors to the company's offerings because doors were a complement to windows in the sales cycle, just as buns were to hot dogs (Stonehouse & Snowdon 2007). In addition to having graduate degrees in business and software, Payne had received numerous sales recognition awards from companies for whom he had previously worked, such the Deloitte and Touche's 2014 *Fast 50 Award*. He adapted his knowledge to the window industry and as a result of his leadership, TWS grew 500% by the end of 2016 (see Appendix B).

California's tightening of energy efficiency requirements tied in well with Payne's focus on improving the environment. Consumers were also supportive of this direction. The most common reason TWS's customers gave for ordering new windows was to improve energy efficiency (personal communication 2017). The Oakland Fox TV affiliate's investigative unit called Payne directly asking about a high-energy efficient glass with three coatings required for hotter climates. Fox was investigating a window company that was allegedly selling this type of product, but instead installing glass with two coatings. Payne was called on as an industry expert and featured in multiple news reports as the story unfolded (Oakland FOX TV Investigates 2016a, 2016b). During this time, Payne focused on other BC initiatives: He gave time and money to local construction non-profits, developed the company's recycling program, and donated windows and recycled aluminum to the less fortunate.

On January 1, 2016, TWS moved its office and warehouse physical site after receiving notice that the building - leased for nearly a decade - was about to be razed to make way for an apartment complex. Marijuana growers had occupied similar-sized warehouses, reducing availability to 5% and increasing all rents. This space crisis drove TWS out of the Oakland area after nearly 40 years. TWS's rent still went up by 400% (personal communication 2016) when it relocated south to a light industrial complex in lower cost San Leandro (see Exhibit 3).

**Exhibit 3. Map of the San Francisco Bay Area***Source: Google Maps (2017)*

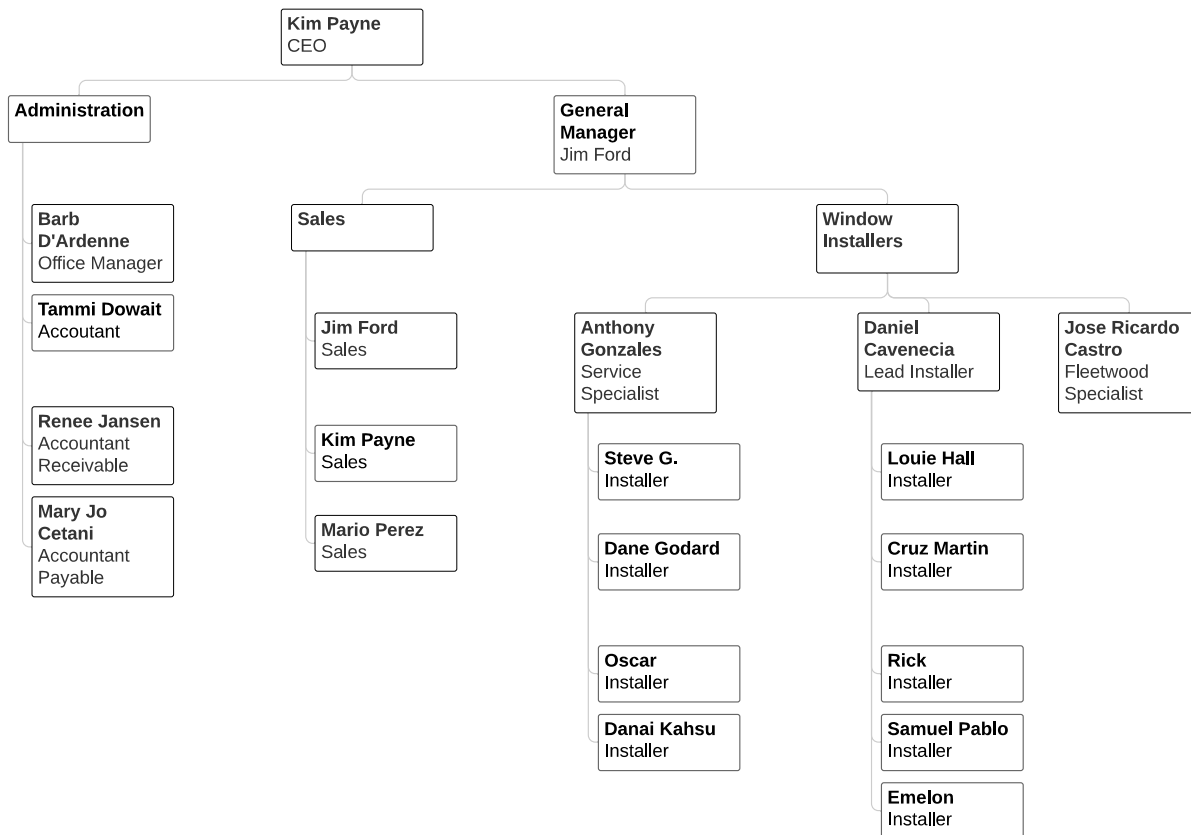
Payne expanded the company's staff in the newer San Leandro facilities to support its high organic growth (see Appendix B). He was previously a leader in the high-tech industry, where he had held roles in pre-sales engineering, sales, marketing, and product management, ultimately receiving worldwide positions within a Fortune 500 company. He moved on to medium sized companies as the senior vice president of sales and marketing for a data storage company, and then a consulting firm where he dramatically grew shareholder value. His interest in leadership motivated Payne to move into his next career phase as a venture capitalist, and ultimately as an entrepreneur.

Payne ran TWS as an entrepreneur with a flat organization. A general manager, Jim Ford, could step in at a moment's notice. Ford was used to running the company when Payne's predecessor went on month-long vacations. The areas of the company included the following: accounting, office manager, sales, and window installers. The office and accounting managers reported directly to Payne (see Exhibit 4). The new facilities and additional staff provided an opportunity to develop a sense of community that Payne and Ford leveraged.



## Exhibit 4. TWS Organization Chart

Source: Company Records (2016)



TWS's revenue growth record and BC initiative had been accomplished, however, Payne's newfound industry knowledge made him realize that his MVP was just a "point solution" with little value in creating a sustainable competitive advantage. Payne chastised himself for even considering circumventing the tried-and-true strategic planning process of which he was such a believer.

Over the 2016 Christmas holidays, Payne focused on Deming and Goldratt's theory of constraints, isolating quoting systems supplied by TWS's manufacturers as the major constraint for his company as well as for his competitors (Lepore & Cohen 2006). Payne continued his top-down approach, and along with his marketing consultant, drafted the company's first ever vision, mission, and values statements in early 2017 (see Exhibit 5).

**Exhibit 5. TWS Vision, Mission and Core Values Statements***Source: Company Records (2017)*


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Vision	To simplify the window replacement industry globally
Mission	Boutique best-of-breed construction window selection and installation for all income levels while providing services for those less fortunate
Values	Demonstrate expertise by taking a consultative approach to customer needs
	Be a learning organization with more skills than the competition
	Deliver WOW (extraordinary factor) through customer service
	Deal ethically in all relationships

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**The BC Certification Dilemma*****What Is a Benefit Corporation?***

Collins (2018) asserted that several researchers indicate that the primary obligation of traditional corporations was to maximize shareholder wealth. BCs emerged as a new organizational form to legitimize the pursuit of corporate social responsibility and best ethical practices (Collins 2018; Montgomery 2012). Despite different laws in various U.S. states, BCs generally were required to have public benefit purposed in the articles of incorporation that reflected not only the needs of society and the environment but also the profit shared by stakeholders (Collins 2018; Montgomery 2012). Montgomery (2012) suggested a scorecard report to track these three areas and connect BCs to Conscious Capitalism (2020). Some firms developed strategies to attract investors who value triple bottom-line contributions to profit, people, and the planet (see Exhibit 6).

## Exhibit 6. Benefit Corporation-Related Videos

Source: Authors' Notes (2018)

Title: Speaker	Date uploaded	Video uploader	URL	Length
<i>What is a Benefit Corporation: Dirk Sampselle</i>	2013, Dec. 20	DocstocTV	<a href="https://youtu.be/ecbbxR-ei1s">https://youtu.be/ecbbxR-ei1s</a>	4:11 mins
<i>Why B Corps Matter: Greenwashing</i>	2017, Nov. 8	Guayaki Yerba Mate	<a href="https://youtu.be/tlxZjnBEsaI">https://youtu.be/tlxZjnBEsaI</a>	5:58 mins
<i>How Conscious Corporations Attract Success: John Montgomery</i>	2013, Nov. 24	TEDx Lower East Side	<a href="https://youtu.be/6o6LTRntscQ">https://youtu.be/6o6LTRntscQ</a>	13:16 mins
<i>Vote Every Day Campaign: B Lab</i>	2018, Nov. 11	B Corporation	<a href="https://youtu.be/sPvoFpm7Ef4">https://youtu.be/sPvoFpm7Ef4</a>	50 secs

**Alignment of BC with Payne's Values and Actions**

Payne initially became intrigued with BCs after he heard John Montgomery speak at a conference and then read his book (Montgomery 2012). Payne believed that TWS's BC actions were consistent with his personal values of treating everyone ethically while he worked toward achieving 10 times organic growth (personal communication January 31, 2017). Payne incorporated the company in 2014 with the basic wording required for a BC (see Appendix A) that also focused on improving the environment and helping those less fortunate. TWS gave away aluminum from old window frames to those less fortunate, who then made money by selling the aluminum to recyclers. Payne also was proud of his efforts to donate 60 new mis-measured windows from TWS's inventory to a Mexican village via one of his staff.

However, TWS did not complete the required BC annual impact report (see B Lab's website for an example: Fireclay Tile 2016 Annual Benefit Report) or pursue a third-party external BC certification process. Payne was concerned that TWS could be labelled "greenwashing" (Why B Corps Matter 2017; Dahl 2010). Greenwashing was a term used to refer to companies that

made overinflated claims of environmental friendliness while not truly taking these actions. The construction industry was especially known for greenwashing as companies often over-promised and under-delivered. This naturally led him to think of the advantages and disadvantages of BC certification (see Exhibit 7).

If Payne made the decision for TWS to become a certified BC, it would improve the company brand, demonstrate transparency, and provide a powerful impact, but the certification process required more company resources (see Exhibit 7). Payne said, *“It is challenging enough to have strong financials and keep accounting up-to-date, let alone proceed with BC certification at this time”* (personal communication December 29, 2017).

### Exhibit 7. CEO’s Decision-Making Regarding BC Certification

Source: Authors’ Notes (2019) as adapted from Chen 2019

Advantages	Disadvantages
<ol style="list-style-type: none"> <li>1. Join a global community that uses business as a force for good.</li> <li>2. Be a role model and add value to local communities.</li> <li>3. Demonstrate environmentally friendly products and processes (<i>i.e.</i> recycling parts of used windows).</li> <li>4. Expanded company resources as they align and do business together with other certified BCs.</li> <li>5. Ongoing third-party reports available that confirm accountability.</li> <li>6. Hire more qualified staff who align with the company values, vision and mission statements.</li> <li>7. Retain team members who are committed and loyal to this joint purpose.</li> <li>8. Obtain permits for large jobs such as apartment blocks on meeting recycling standards required by city bylaws.</li> <li>9. Reduce costs by recycling.</li> <li>10. Attract investors who see the value of supporting companies that are B Lab certified.</li> <li>11. Attract more business from like-minded consumers and leverage the power of alignment.</li> <li>12. Be recognized for helping those less fortunate.</li> </ol>	<ol style="list-style-type: none"> <li>1. Time consuming with a potential 20% slowdown during implementation.</li> <li>2. Diverting the CEO’s attention for any period of time within a small firm is a serious concern.</li> <li>3. Initial start-up costs and annual fees to become a certificated B Lab company.</li> <li>4. Annual reports required on up-to-date financials.</li> <li>5. Potential diversion of resources that may not be sustainable as TWS focuses on its vision and mission.</li> </ol>

## Comparison of Benefit Corporations and Certified Benefit Corporations

A CEO's decision to complete BC certification through the non-profit B Lab formalized the company's commitment to using business as a force for good (Honeyman 2014). The third-party evaluation process provided a high level of public accountability and transparency - similar to Fairtrade coffee or LEED green buildings - for being ethical, sustainable, and socially responsible (Collins 2018; Honeyman 2014; Honeyman & Jana 2019). It required additional resources and management focus. Storper's (2015) cost-benefit analysis suggested that a completed scorecard evaluated the firm's overall impact and proper documentation that countered any greenwashing claims. Certified BCs were required to update their assessments every 2 years and maintain a minimum score of 80 of 200 points on their scorecards to be eligible for recertification. They paid an annual tiered fee for certification based on revenue. B Lab (2017) indicated that annual fees at the time ranged from \$500 for smaller firms such as TWS to more than \$50,000 for companies such as Patagonia or Danone. Marquis and Sapuridis's (2018) case also featured the multiyear process that Danone took as the world's largest certified BC.

### TWS Company BC Certification Decision

Payne purchased TWS in 2014 with BC wording that aligned with a philanthropic passion of improving the environment and helping those less fortunate (see Appendix A). He quickly expanded the product line to increase revenue growth and profitability while supporting BC activities. However, his long-term goal also included developing software that would disrupt the industry's quoting process. Payne wrote TWS's mission, vision, and core values statements (see Exhibit 5) with his marketing adviser in early 2017. As the months progressed, Payne again felt rising personal tension to implement the BC process fully and move forward with B Lab certification. Small business's vision and mission statements reflected the owners' direction for their companies and often were a first step to align with the B Lab certification process.

### The Management Challenge

Payne became more conflicted by December of 2017 as he reflected on his pressing CEO decisions. Although Payne knew that additional effort was needed, he asked himself, *“How can TWS execute this top-down strategic plan and act on the certification process with B Lab?”* (personal communication December 29, 2017).

As year-end 2017 approached, Payne pondered, *“What analysis should I do to achieve strategic alignment with B Lab to advance the goal of 10 times organic growth and become a global brand as noted in TWS’s vision statement?”* (personal communication December 29, 2017). He reflected on TWS’s vision and mission statements to determine if they should be rewritten to align with strategic goals, other global certified BCs, and determine whether BC certification provided benefits for the construction industry (B Lab 2017; Honeyman 2014; Honeyman & Jana 2019). As Payne re-evaluated this strategic business plan from profit, people, and planet perspectives, he wondered if the advantages exceeded the disadvantages (see Exhibit 7) for B Lab-certified BCs. With this in mind, specifically how should the CEO prioritize the following alternatives to achieve his future strategic growth goals: (a) continue his top-down strategic planning to meet 10 times growth, (b) finalize TWS’s vision and mission statements with BC terminology as part of his regular BC focus, (c) act on his vision of global expansion by developing quoting technology, (d) implement his ideals of BCs (Montgomery 2012) that included BC certification; and (e) tackle the IRS tax threat?



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**Appendix A**  
**Extract from TWS's Articles of Incorporation**  
*Source: Company Records (2014)*

**Table A1. TWS's Articles of Incorporation (2014)**

How did Payne start a legal business as a benefit corporation? He created and filed Articles of Incorporation with the state to document the creation of TWS. Each Article listed in these documents provides separate information such as a firm's name, physical address, board, liability, and the amount of stock.

A number of states provided a BC incorporation template for companies to pursue both for-profit and non-profit objectives. Payne created a California Benefit Corporation by including the following required statement within the company's Articles of Incorporation: *"The corporation is a benefit corporation."* He also specified his public benefit purposes that were not required but allowed optionally.

The following article showed evidence of Payne's fulfillment of the BC requirements along with two public purposes as listed in Article III.

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**ARTICLE III.** This is a benefit corporation. It will provide the following public benefits for the environment and to society by (a) preserving the environment, and (b) providing low-income or underserved individuals with beneficial products or services.

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## Appendix B Financials

Source: Company Records Using Cash Basis Accounting (2014-2017)

**Table B1. TWS Financials**

Payne acquired TWS with a mission to achieve 10 tens organic growth, *i.e.* without buying other companies and folding in their revenue. The following annual revenue numbers below illustrate how TWS achieved 500% growth by 2016, but then dipped to 400% growth in 2017 for reasons described in the case.

Description	2014	2015	2016	2017
Revenue	\$256,407 (prorated)	608,559	1,354,700	1,020,220
Percentage change year over year	n/a	237%	223%	75%
Percent change from 2014	n/a	237%	528%	398%

## Appendix C Company Milestones

*Source: Company Records (2017)*

**Table C1. Company Milestones**

The following was included to highlight the CEO's key actions related to the company's strategic growth plan and movement toward BC certification during the case's timeframe.

<u>Decisions</u>	<u>Dates</u>	<u>CEO actions</u>	
<b>Benefit Corporation</b>	Mar. 2013	- Enthralled by Montgomery, who wrote on the BC legislation.	
	Mar. 2014	- Focused on research for articles of incorporation to be a BC.	
	June 2014	- Found areas that captured the essence of his intent and incorporated TWS as a BC.	
	Mar. 2015	- Spoke with his general manager about TWS previous owner's efforts to recycle aluminum.	
	Sept. 2015	- Noted to a friend that he was remiss in completing their annual benefit reports.	
	Dec. 2016	- Increased his benefit corporation focus and contributions.	
	May 2017	- Acknowledged that TWS's vision should have captured his BC focus and that he was reluctant to make a commitment regarding certification because of the latest financial results and accounting priorities.	
	Dec. 2017	- Spoke about the challenges of balancing priorities as a CEO and questioned how becoming a certified BC would create an advantage in the marketplace.	
	<b>Strategy</b>	Aug. 2014	- Purchased Nvidia Jetson TK1 hardware for computer engineering master students.
		Oct. 2014	- Discussed concept of measuring windows from pictures to be done outside of the master course.
Nov. 2014		- Developed software to measure windows using a reference such as printer paper in the same picture to compare the size by counting pixels.	
May 2015		- Submitted provisional patent application to the U.S. Patent and Trademark Office (Payne <i>et al.</i> , 2015).	
Jan 2016		- TWS was forced to move locations. Payne used this as an opportunity to support his growth strategy with higher end facilities, additional office space for new staff, and a showroom that met Fleetwood's requirements for higher end dealers.	
May 2016		- Submitted full patent application (Payne <i>et al.</i> , 2015).	
Oct 2016		- Realized that this patent was not viable as a sustainable competitive advantage. Employed Deming and Goldratt's theory of constraints (Lepore & Cohen, 2006) to develop a formal strategy that the company could pivot to: quoting software.	
Dec. 2016		- Developed company's first vision, mission, and core value statements based on this pivot.	
Jan. 2017		- Abandoned patent due to a shortage of resources to invest in a non-strategic endeavor.	
Feb. 2017		- Identified software challenges of developing dealer based state-of-the-art quoting software and wrote code to complete proof of concepts on each.	

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