

# The Corporate Social Responsibility: a Case Study

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## ABSTRACT

This work aims at demonstrating how the integration of the social responsibility in corporate strategy is a factor of competitiveness in the market, achieved through the full involvement of all stakeholders.

The corporate social responsibility issue, still very controversial and difficult to univocally define, has been, in the latest years, of a fundamental importance in the business management models, leading to changes in the corporate mission itself. A prime example of this is found in the world's leading furnishing company IKEA. Widely regarded as one of excellence in the field of social and environmental responsibility, IKEA aims at making sustainable development one of the business values.

The business case proves that a balance between the profit achievement and a socially responsible behaviour is not only possible, but it is transformed into a real winning strategy as regards the obtaining of a competitive advantage on the competitors.

**Key words:** corporate social responsibility, IKEA, competitive advantage, environment

## 1. Introduction

Given the changing feature of the economic system, the process of globalization and the different corporate approaches necessary for a more efficient relocation on the market by means of business realities, a lively debate on the role of companies in society has been recording with the confidence that a static view of their production is no longer sustainable from both a productive point of view and a social and environmental one. The principles of the ethics, sociality and environment respect are asserting more and more, values neglected for long in order to follow the company profit.

Already Adam Smith in "*The wealth of nations*" (1776) and even before Bernard Mandeville in the *Fable of the Bees: or, Private Vices, Public Benefits* (1714) analysed the relationship between the economy and society, identifying the sole purpose of the business in the profit and in the selfishness.

Two hundred years later, Milton Friedman (1970), writes: "*there is one and only one social responsibility of business—to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud.*"

The economic and social context is deeply changed. Enterprises can no longer pursue only their own profit and evaluate the effectiveness of their work, but they should also introduce suitable parameters to measure the contribution given to the collective well-being, by introducing a code of ethics or of conduct and taking into account the *Corporation Social Responsibility*(CSR) in their activities and the relationships with their stakeholders.

In light of these considerations, the present work focuses on sustainable development and Corporate Social Responsibility. The CSR requires the analysis of the legal, economic and organizational aspects which impose a particular focus on how these aspects interact one with another, on Community provisions, on standards and certifications developed in the field. From an empirical point of view, researchers want to focus their attention on the producer's responsibility, by examining the IKEA case, a Swedish multinational corporation, which, although aimed at achieving the business target, is recognized as a company which pays attention to the environmental and social sustainability by implementing strategies and activities to support it.

## **2. Economics, environment and sustainable development**

The economics, for a long time, deals with the efficient allocation of scarce resources, but only recently it has tried to combine this objective with the environmental sustainability. The development is considered sustainable "*if it meets the needs of present generations without compromising the possibility of future generations to meet their needs*" (WCED, 1987). Having adopted a common definition of sustainable development should meet the need to solve the problems related to the preservation of our planet eco-sustainability. Indeed, the definition does not explicitly relate to the environment, but to the present and future community welfare level, which, however, cannot be achieved and maintained if those scarce resources are not used effectively. There is not, in fact, the ability to achieve a satisfactory level of welfare without respecting the fundamental rights of individuals. In other words, sustainable development is pursued also taking into account the extra economic variables, including the right to health and education, the guarantee to live in healthy environments, where the natural and cultural beauties are respected and protected.

The problems related to the development have been faced from a theoretical point of view in relation to the evolution, in time and history, of the economic systems. At the end of the Second World War, thanks to technological innovation, experts thought that a development without limits could start, but it would be slowed down by the environmental protection (Nespor, 2009).

In the 60ies the problem of environmental degradation started to be denounced and in the 70ies, as a result of the energy crisis, the relationship between man and nature

was again taken into exam, identifying in the first not so much a ruler of the second, as a waster, who did not care about future generations.

In theoretical discussion, on one hand, the neo-Malthusian interpretation comes out: it, denying, for a long term, the possibility of development, proposes to maintain the economic systems in a steady state, reducing the productive activity (Meadows et al., 1972); on the other hand, another theory affirms that the Malthusian scarcity can be surmountable through the resource substitutability and the technological progress. It would be, therefore, possible to support the long-term development, thanks to efficient market mechanisms (Simon and Kahn, 1984).

So the environment economy theoretical substrate begins to be outlined: it is divided into a number of different expressions, which are more extremist or moderate both the technocratic ones, and the environmentalist and environmental ones. In other words, the free action of market forces, which - by replacing resources more and more scarce and economically disadvantageous with others, even if limited by the presence of failures, that can be solved with public intervention - ensures a sustainable development, is opposed to the existence of environmental constraints that, if met, would lead to an interruption in the process of economic growth and, at worst, in the contraction of the activity level.

In 1987 the Brundtland Report defines the sustainable development, showing that the environment protection and development are inextricably joined, as if there is poverty and, therefore, there is not development, the environment becomes degraded, and, conversely, in a degraded environment, poverty is created. The development, provided that it is *good*, is no longer part of the environmental problem, but it is one of the solutions (Nespor, 2009).

This definition seems to correspond to the idea of a development weak sustainability that can be reached by replacing the produced capital with the natural resources, which, together with other factors, allows the realization of the production process through a combination that the entrepreneur modifies to get the maximum possible benefit. Considering in fact, that a scarce resource is more expensive than the available one, the replacement of the first with the second allows to create a more efficient combination. In this specific case, replacing natural resources with produced capital, the level of economic activity remains constant, without reducing the availability of resources for future generations.

Environmentalists, on the contrary, believe that natural resources and produced capital are not replaceable, but complementary, since each higher level of welfare is associated with a greater amount of resources.

On the other hand, it is clear that the constancy of the combination natural resources/ produced capital can be maintained only through their reintegration, being undoubtedly that both the first and the second are subject to degradation. Consequently, if one considers true that the lower the level of development, the greater the impact on the environment, will be true the opposite relationship. In fact,

when the available per capita income increases, consumption grows in a less proportional way or, at worst, it remains constant, while the uselessness of environmental degradation increases. *“As incomes rise, the demand for improvements in environmental quality will increase, as will the resources available for investment”* (The World Bank 1992, p. 39). In other words, *“there is clear evidence that, although economic growth usually leads to environmental degradation in the early stages of the process, in the end the best - and probably the only - way to attain a decent environment in most countries is to become rich”* (Beckerman, 1992).

What is stated only occurs if, when the scale of production grows, technological progress allows to reduce the amount of used factors and promotes the adoption of production processes with less emissions of substances which are harmful to the environment. Then, when the sustainable development is possible, the role of the company and especially its relation to the environment seems relevant. Each company should adopt strategies which allow efficient productions in terms of emission of harmful substances in the use of energy and raw materials, as well as in the production of waste. The eco-efficiency in the company can be improved by using some tools including the analysis of the product life cycle and environmental management systems (EMAS and ISO14000). In other words, in order to achieve a sustainable development, it is necessary to pursue the profit protecting the environment that, if on one side it is a cost for the company, on the other hand it provides many opportunities, related to its innovative capacity. *“Some firms, in the process of addressing climate change, will find opportunities to enhance or extend their competitive positioning by creating products (such as hybrid cars) that exploit climate-induced demand, by leading the restructuring of their industries to address climate issues more effectively, or by innovating in activities affected by climate change to produce a genuine competitive advantage”* (Porter and Reihardt, 2007).

Considering the value chain the firm evaluates the environmental inside-out impact of its activity, and, in reducing it, it can benefit not only by introducing innovation in both product and process, but also by adopting marketing strategies aimed at sustainability including, for example, lower price quotations for recycled products and/or discounts for the withdrawal of the used ones and for packaging techniques, which can be made in synergy with the distributors.

### **3. Corporate social responsibility: a definition**

The reference to Corporate Social Responsibility identifies an issue that has distant origins and that has suffered significant evolutions in time. The global market or the centrality of the productive activity is not in debate, as the mode for the development of an economy based on the intensive exploitation, not only of the factors of production, but also of natural resources. The economic dimension is integrated with the social and environmental ones, so that every business activity contributes to the collective welfare, providing not only - or better no longer - quantitative improvements, but also qualitative ones.

According to Molteni the CSR is meant as *“la tensione dell’impresa e, dunque, in primis dei vertici aziendali, a soddisfare in misura sempre crescente, andando al di là*

*degli obblighi di legge, le legittime attese sociali e ambientali oltre che economiche, dei vari portatori di interesse (stakeholder) mediante lo svolgimento delle proprie attività*"("the tension of the company and, therefore, of the corporate executers *in primis*, to meet, in ever-increasing extent, going beyond the law requirements, the various stakeholders' legitimate social and environmental expectations as well as the economic ones, by carrying out its activities" (Molteni, 2004). The responsibility issue is part of a more complex process that sees the company not only able to make profit, but also welfare for the community, since the company, harmonizing with the needs of the society, gaining a competitive advantage that allows it to acquire wider market shares.

The definition of corporate social responsibility described as: "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (Green Paper, 2001) was modified by the European Commission into: "The responsibility of enterprises for their impacts on society" in 2011.

From the first definition it is clear that companies should apply the rules related to social development, to the environmental protection and to the respect for fundamental rights, by embracing an open governance, reconciling interests of various stakeholders in an overall approach of quality and sustainability" (Green Paper, 2001). Therefore, the Commission intends the Corporate Social Responsibility (CSR) as a mode of corporate strategic governance that addresses its management criteria above the legal constraints. The CSR can be considered as a system of "*governance*" of transactions and of the relationships between the company and its stakeholders.

The social responsibility goes, therefore, beyond the legal obligations imposed on the conduct of economic activity. In other words, the company which continually reviews and corrects its management strategy, its own mission, is socially responsible through the voluntary adoption of higher and higher social standards.

Even consumers or final users of a given product or service, that does not always have legal instruments to protect expectations which could be disappointed, play an important role. Consumers, in fact, buy goods and/or services not only on the basis of the cost-benefit ratio, but also taking into account the manufacturing company with which they identify themselves, sharing their social, environmental, ethical choices. Less attentive consumers prefer, instead, the products of competing firms, as well as the employees and suppliers who look for other opportunities.

Also the social feature acquires thus a full meaning: a social feature is the obligation level ascribed to the company by wider and wider strata of the public opinion; social features are the charges incumbent on the company in an interpretation of a management more attentive to catch the moods of society; a social feature is the character of consumers' retaliatory measures in relation to betrayed expectations.

Economic feature, finally, is the loss suffered by the company regarding the betrayed expectations.

The observance of the standards dictated by the rules, on the contrary, is not to be considered sufficient for the identification purposes of a particular company as dedicated to socially responsible practices, since the real essence of social responsibility is in going beyond the minimum standards imposed by law, transforming them.

The company that is ready to take on such a challenge and that shows concretely a higher sensitivity than the legislative obligations can be placed in a privileged position compared to its competitors by the public opinion.

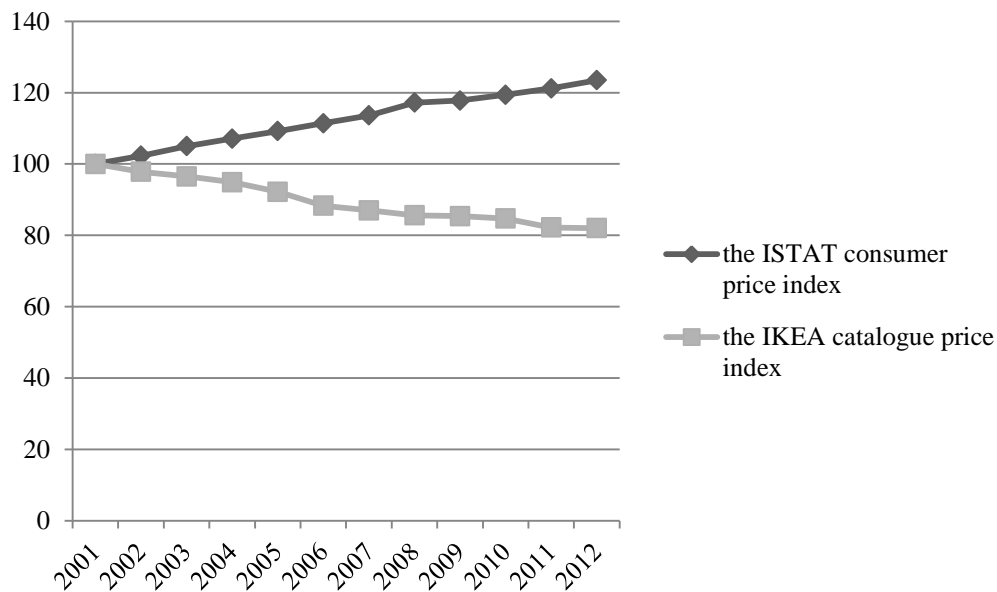
#### **4. Analysis of a business case**

In order to assess whether the adoption of a socially responsible conduct has a positive impact on turnover of manufacturing enterprises, this work refers to the multinational IKEA, among those working in the field of furniture.

At the base of its strategic orientation, IKEA has as a mission the provision of furniture and furnishings that meet the needs of the users, who want to live in comfortable and functional environments. The offer, therefore, consists of a wide assortment of functional items of furniture and design, available at affordable prices to meet the demands of consumers who have different tastes and different levels of income. The application of competitive prices is the result of an attention to the quality not only in the production of goods, from the raw material supplying to the suppliers' selection, but also in retail.

The success of this strategy emerges noting how, in the period 2001-2012, the difference between the IKEA consumer price index and the ISTAT one for the same product increases (Figure1).

**Figure 1:** the ISTAT consumer price index in Italy and the 2012 IKEA catalogue price index



Source: our processing on IKEA data (IKEA, Report 2012)

The strategy, which aims at obtaining an economic result, is realized by minimizing the environmental and social impacts of the carried out activities. The strategic guidelines are defined by the head office and it is the duty of subsidiaries located in different countries to choose how to develop projects and initiatives in relation to the specificity of local contexts.

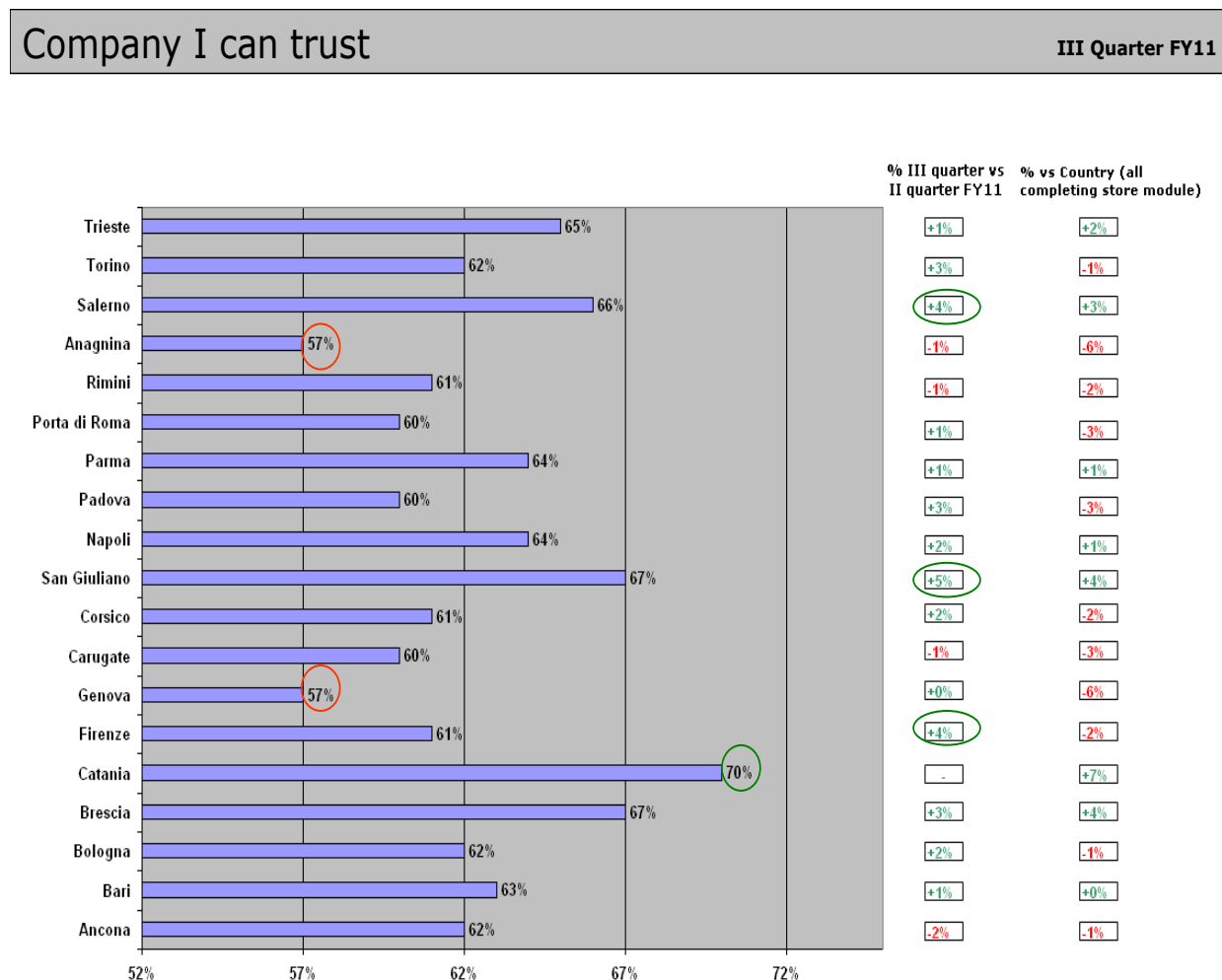
Within the strategy of the IKEA Corporate Social Responsibility (CSR) some areas are identified (IKEA Report, 2012); they can be divided into three groups:

- The suppliers: IKEA has working relationships with 2150 suppliers, to whom it passes on information and knowledge through training courses on quality, efficiency and environmental protection. IKEA, moreover, also performs directly part of the production, thanks to 35 companies, components of its industrial group Swedwood that are located in 11 countries. Employees of IKEA Purchasing Offices, that are present in 42 locations in 33 countries, regularly go to the supplying companies to follow the production, test new ideas, support partners in carrying out their activities and make controls and inspections, (de Felice, Martucci, Schirone, 2013).
- The environment: IKEA is focused on cost and on the efficient use of resources to avoid waste and harmful emissions; preferably it uses the wood to create its products because it is a recyclable, biodegradable and renewable material, and it certifies its origin from intact natural forests. In addition it forms and involves its employees to respect the environment.
- The social projects: numerous initiatives, concerning both the human resource management and the enhancement of the territories where it operates, have been started. IKEA considers employees fundamental to achieve its mission and therefore it has given way to a project *Work-Life Balance* to try to ensure them a balanced relationship between work and private life. A part of this project concerns the

creation of a direct link between the company and the employees on maternity leave through training (distance-learning) and continuous information on the changes in the organization during their absence.

The evaluation by consumers-customers is very important, as the corporate social responsibility is perceived and measured through internal investigations (Figure 2). Every store, in fact, carries out a survey (for about a week) once every four month in Italy and the interviewees are approximately 1200 for each store.

Figure 2- IKEA customers' perception of CSR. Internal investigation 2011



Source: Inter-IKEA System

Confidence in the brand, with an average of 87%, is certainly an indicator of how CSR is communicated and perceived. It is necessary to precise that every store records a different percentage because the difference also derives from the local individual initiatives conducted in socio-environmental context.

From these data, it is clear that among the best store is the one in Catania - with plus 7% compared with the average in Italy - followed by the store in San Giuliano Milanese - which records plus 5% in comparison to the previous survey and plus 4%

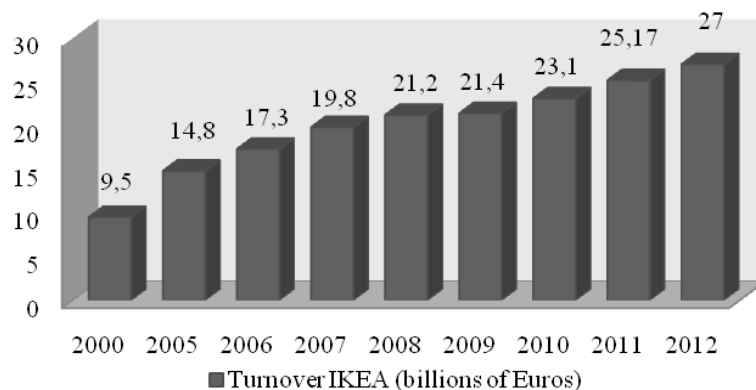


compared to the rest of Italy - and by the store in Trieste - with, respectively, plus 1% and plus 2 %. On the contrary the store in Rome Anagnina with minus 1% compared to the previous survey and minus 6 %, compared to the rest of Italy shows a negative assessment.

An enterprise strategic value has been identified in the sustainable development, so it allows IKEA to contribute to obtain, in the long term, both profit increases and a competitive advantage over competitors.

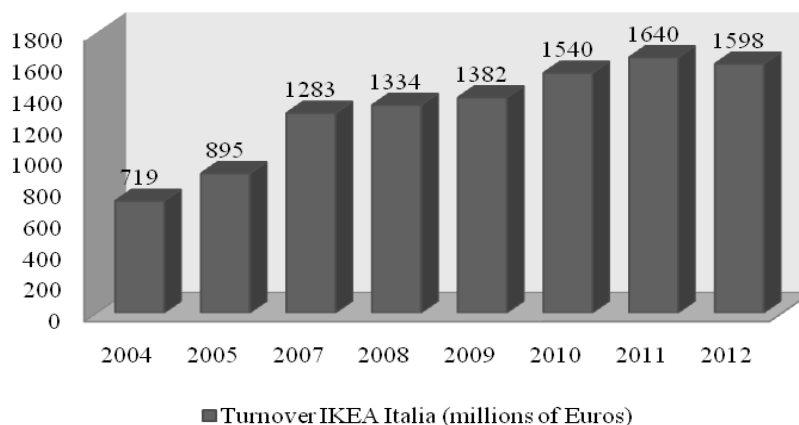
It is difficult to assess with precision the extent to which the strategies, adopted by the IKEA Group, IKEA Italy in terms of social and environmental protection, affect company turnover (Figures 3, 4). One can only note that, in the crucial year of the recent crisis, i.e. 2009, the IKEA Group reported profits of 2.58 billion Euros and IKEA Italy turnover remained stable recording a modest fall in 2012. This data testifies that, despite the use of more expensive industrial strategies and even with more attention to social and environmental protection, the economic objectives of the company are being reached.

**Figure 3 - 2000 – 2012 IKEA Group Turnover**



Source: our analysis of IKEA data

**Figure 4 - 2004 – 2012 IKEA Italia Turnover**



Source: our analysis of IKEA data

The operational aspects with which IKEA achieves its own socially responsible conduct are also important: it contributes to the development of the corporate strategy with a view to the sustainable development. The action fields can be identified in the following areas: raw materials, ethic code and IWAY audit, waste management, renewable resources, logistics, diversity management.

#### *4.1 The ethical code and the IWAY audit*

The conduct code, called "The IKEA Way on Purchasing Home Furnishing Products" (IWAY), was adopted for the first time in 2000 and defines all the minimum requirements suppliers must meet regarding the legal aspects, the working conditions, the active prevention of the child labour<sup>1</sup>, of the forced labour, the environmental protection and the forest management.

Activity that is fundamental to ensure full effect to the IWAY requirements is the *audit*, the control activity which checks, in a systematic, documented, periodic and objective manner, the supplier compliance to the IWAY conduct codes. The checks are mostly programmed by mutual consent, but they can also be made "by surprise". In order to exert a capillary and effective control, several subjects have been identified; they carry out checks on different levels. At a first level, the subjects responsible for carrying out audits are qualified personnel, within the same IKEA, specially formed to carry out this delicate task.

At a second level, IKEA internal technical staff is involved but they belong to an international body, to calibrate the work of the IKEA auditor in different countries and in different areas. Finally, at a third level, external specialised company auditors act to give reliability and veracity to the system. After having inserted IWAY standards in all contracts, there is the operational phase of document verification and control, to ascertain the supplier compliance to the conduct code. During the last auditing activities carried out by IKEA were made 35 audits among environmental managers, pressmen, cleaning firms of and/or services, outsourcing and maintenance companies. Of these, 19 are those "approved by IWAY ", 4 those "not approved", while the other 12 are still "in progress" or better during the phase of conformity assessment. All the suppliers who have been considered not suitable have been excluded from the professional relationship with IKEA (IKEA Report, 2012).

#### *3.2 Renewable energy source supply*

In order to reduce the direct emissions of carbon dioxide, starting from 2007 IKEA has formalized its commitment through the international project "IKEA goes

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<sup>1</sup> In order to comply with the regulations regarding the children's protection and against the child labour IKEA introduced in 2000 a special ethic code called: "The *IKEA Way on Preventing Child Labour*" (conduct code on the prevention of child labour), to make sure that neither suppliers nor subcontractors employ minor workers.

renewable" which aims "at reducing energy consumption and at supplying energy from renewable sources".<sup>2</sup>

The renewable energy sources are the inexhaustible ones (unlike coal, fuel oil and methane), that is to say the solar energy, the waterpower, the wind power, the geothermal and biomass energy.

The project aims at achieving the following long-term targets:

- 100% of energy acquired and/or produced from renewable sources;
- 25% of consumption reduction on the basis of the indicator kWh/ m<sup>3</sup> of sold goods compared to 2005.

The environmental targets are both to optimize the management and the requalification of already existing stores, and to plan new stores.

The cost is quantifiable in about 32 million Euros: between 2007 and 2010 about 12 million Euros were spent in order to qualify the existing buildings and the new ones from the energy efficiency point of view; and about 20 million Euros were allocated to provide 150,000 photovoltaic solar modules made of amorphous silicon in all the stores.

A special Construction Department works on the energy efficiency of stores and encourages the design and construction of new IKEA plants.

Among the most innovative stores there is the store in Catania, which has obtained the certification of A<sup>3</sup> class energy and Bari store which, in September 2013, achieved the recognition of A + class. IKEA Bari is the only reality in the region of Apulia to have realized and obtained this certification. IKEA has carried out a sustainable design in the last 4 years, establishing 5 geo-exchange plants, of which 3 with a closed loop system and 2 with an open loop<sup>4</sup> system. Both types of plants are able to extract or release heat from/to a system to heat or cool the store according to the real climatic needs. Indeed, the efforts made in this direction are shown in Table 2 where the result of energy efficiency per square meter achieved by Swedish colossus in the tax year 2013 is shown and at the same time the Italian figure, equal to 168kwh/sq. m., is compared with the other countries where IKEA has stores and it occupies the eighth place out of twelve stores. The energy saving records a clear positive trend (Table 1) with respect to the fiscal years 2010 (whm2207) and 2012 (whm2180). In Table 2 the Italian figure is shown, together with the respective trends for each individual store. From an analysis of data, processed in response to an interview about the function of national "Facility Management", it can be seen that if in fiscal year 2010, the 200-250 whm2 were exceeded by only four Italian stores, in fiscal year 2013 all the Italian stores are between the 150-200whm2 and 7 stores do not exceed the 150 whm2; only 3 stores are still in the range 200-250whm2.

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<sup>2</sup>Extract from "IKEA goes renewable" report published by IKEA in 2007.

<sup>3</sup> The legislation of the building energy efficiency is included in legislative decree on August 19<sup>th</sup>, 2005, n. 192 (Implementing the Directive 2002 /91/CE).

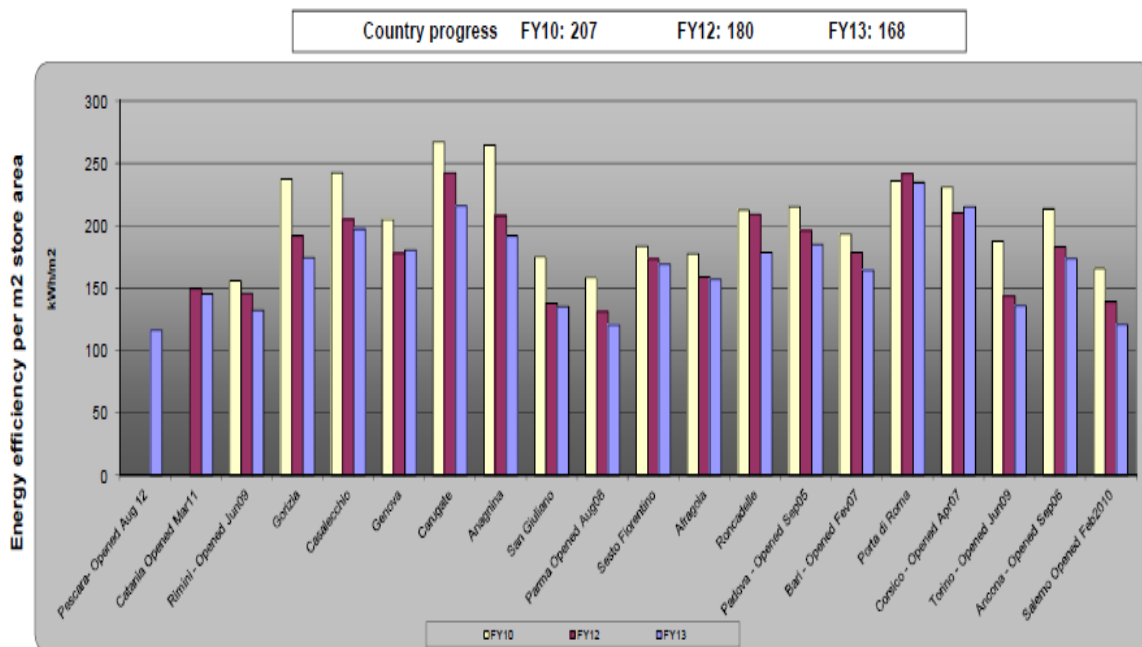
<sup>4</sup> In the case of the closed loop plants, the heat exchange is conveyed through the water contained in sealed tubes inserted in the soil up to several meters in depth. In the open loop plants, on the contrary, the heat exchange occurs with the water taken directly from the ground, through the aid of suitable pumping wells.

Table 1 - Energy efficiency global report in the fiscal year 2013.

No. Stores	Heating (MWh)	Electricity (MWh)	Renewable heating (MWh)	Renewable electricity (MWh)	Renewable Certificates (MWh)	PV and Wind (MWh)	Store area (m2)	Sold goods (m3)	Total energy (MWh)	% Renewable Heating	% Renewable Electricity	% Total renewable energy	kWh/m2	kWh/m3
Australia	1 934	23 927	0	0	0	0	171 349	375 395	25 861	0%	0%	0%	151	69
Austria	6 599	24 927	1 853	24 927	0	0	211 088	507 911	31 526	28%	100%	85%	149	62
Belgium	10 153	21 985	825	18 330	0	1 650	198 265	685 333	32 138	8%	83%	60%	162	47
Canada	21 565	61 180	0	24 873	0	0	333 150	913 399	82 745	0%	41%	30%	248	91
China	16 416	60 604	1 331	6 458	301	0	410 867	1 005 719	77 020	8%	11%	11%	187	77
Czech rep	6 977	17 944	88	17 221	0	0	105 561	347 475	24 921	1%	96%	69%	236	72
Denmark	5 486	12 317	1 743	3 930	0	0	137 033	438 421	17 804	32%	32%	32%	130	41
Finland	3 685	16 070	715	16 070	0	0	152 186	283 512	19 756	19%	100%	85%	130	70
France	20 333	94 676	1 424	8 994	0	0	798 489	2 202 057	115 009	7%	9%	9%	144	52
Germany	64 825	161 029	3 627	161 020	0	468	1 463 258	3 875 721	225 854	6%	100%	73%	154	58
Hungary	2 229	7 058	0	6 230	0	0	43 820	136 304	9 287	0%	88%	67%	212	68
Italy	15 688	90 569	151	71 893	0	5 098	631 993	1 454 815	106 256	1%	79%	68%	168	73

Source: IKEA

Table 2 - Energy efficiency per m2 country report.



Source: IKEA

### 4.3 Transports and logistics

Even the logistics and transport modes affect CO<sub>2</sub> emissions in the environment, air pollution and congestion on the motorway network. To verify the effectiveness of logistical choices, IKEA Distribution uses various indicators, including the "*average coefficient of filling the truck*" for road transport; during the 2012 this coefficient had been decreasing slightly, mainly because of the increase in the direct deliveries from supplier to customer. On the other hand, direct deliveries avoid a passage of the supply chain (not passing from a warehouse), and this means less mileage, less emitted CO<sub>2</sub> and lower costs of stock of goods in the warehouse. The transport strategy adopted in a prevalent manner is the mixed-mode transport of the goods that, depending on the different cases, involves different means of transportation by rail and road, or even by sea (Schirone and Torkan, 2012).

The carriers are subject to continuous inspections by "IKEA Transport". In order to reduce the LGV environmental impact and to apply the due safety criteria, IKEA requires carriers some essential requirements which can be summed up in two main points:

- 1) To use means that are less than 10 years old;
- 2) To reach a minimum score in the test of the environmental profile. In other words, it verifies if drivers receive an appropriate training for a efficient driving; the fuel consumption of each driver is checked and its reduction is encouraged through bonus; the employed tires are low-rolling resistance; the tire pressure is monitored on a regular basis; the carrier controls and/or limits the time when the engine is on while the vehicle is stationary; the carrier communicates and verifies the actual prohibition of the use of alcohol and drugs during the working hours; the carrier has an environmental management system. If the carrier does not reach the minimum of necessary points it cannot begin to work with IKEA.

The questionnaire should be updated annually and the carrier is subject to control, as for the IWAY audit.

## 5. Conclusions

If the availability of qualitatively suitable and quantitatively sufficient natural resources can be considered as the main factor of the economic prosperity and social development of countries, not least the growth and survival of a firm is strongly linked to the ability to manage the environment in which it operates.

The environment, in fact, if considered as a natural one (energy resource and raw material availability), an external one (socio-cultural context, the evolution of demand and the presence of competitors) and/or an internal one (for example the degree of efficiency of the staff), affects the type of organization chosen by the company.

To achieve an environment efficient management, the company must not only prevent damage by means of the emission of harmful substances, but above all it must have as objective its protection, using suitable production processes and by providing synergies with the external environment.

Enterprises are, therefore, called to modify their strategies to remain competitive, tending to become suppliers not only of products, but also of services. A need of a proper management of entrepreneurial activities arises, these range from planning to implementation of defined projects for facilities and equipment, and/or maintenance and/or environmental engineering.

From the carried out analysis it is obvious that IKEA is able to pursue its economic objectives minimizing the environmental impact, by means of an efficient use of human, technical and financial resources. IKEA, in fact, already in the planning, adopts strategies aimed at sustainability, based on the life cycle of a product of furniture, always made of renewable, recyclable or recycled materials. The eWheel - environmental Wheel - project tool lets designers, material technicians, packaging technicians, etc. to project items of furniture and complements as close as possible to the environment. The wheel, which has neither a beginning nor an end, is maybe the most appropriate image to illustrate the possible protection of the environment, as it simulates the life of the product from the choice of materials to its production, distribution and use.

This line of action seems to lead to sustainable development that, keeping its balance, harmonizes economy, social equity, and ecosystems. In order to make this possible it would be sufficient that everybody corrects those behaviours which, for their impact on the environment, lead to the collapse of the system

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