

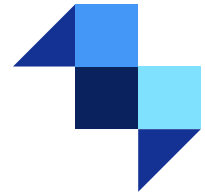
MASB WINTER SUMMIT 2026

Sustainable Marketing Accountability: *From Risk to Return*

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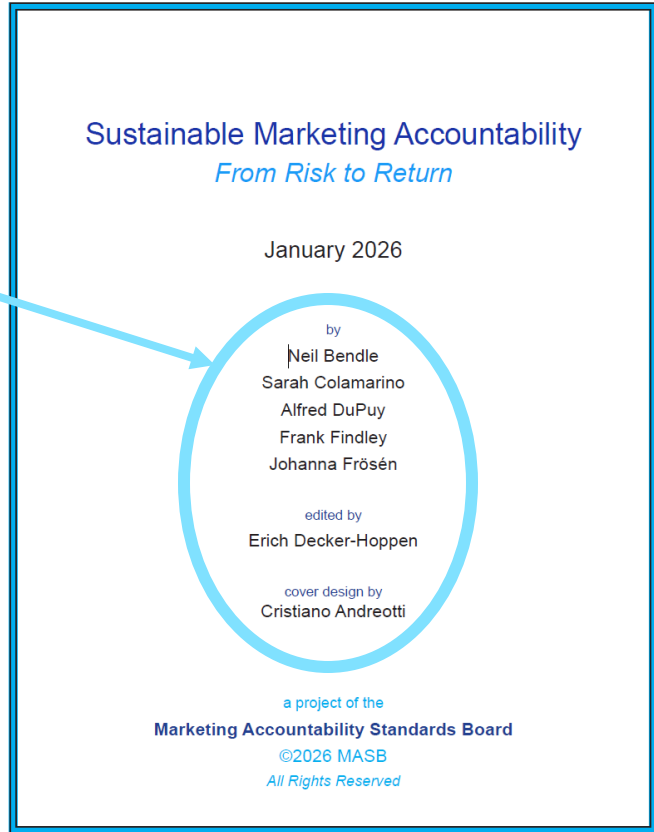
February 18 – 19 *on Zoom*



**Marketing
Accountability**
Standards
Board

Our new white paper

I'm here to share our new white paper
We had a great team blending marketplace and academic experience
So, I'd like to start by thanking my colleagues



Sustainable Marketing Accountability: Builds on MASB Work

For example, definitions relevant to sustainable marketing accountability, for example:

- **Sustainable marketing** aims to recognize and address negative environmental and societal externalities while enhancing the positive environmental, international development, and societal benefits of the production, distribution, promotion, packaging, and pricing of an organization's offerings. An example of sustainable marketing is a company adopting a reduced packaging strategy across all its products.
- Sustainable marketing is broader than sustainability marketing as it encompasses systems and strategies rather than just communication of specific sustainable claims by a single entity. Sustainable marketing is relevant to all organizations, regardless of their profit-seeking or not-for-profit status. It often attempts to influence consumers and others towards more sustainable behaviors.

THE UNIVERSAL MARKETING DICTIONARY



Confusion about sustainability

Lots of confusion about sustainability, we relied on a common definition from UN.

"meeting the needs of the present without compromising the ability of future generations to meet their own needs."

Important to leave world in a decent state, but sustainability also involves achieving now ("meeting the needs of the present")

Sustainability isn't just about being green, it is also about societal contribution & commercial success

Being green, positive societal contribution, & long-term commercial success are needed to be truly sustainable



Marketing can have a vital role

UN SDGs represent basic idea of sustainability

There can be misunderstanding here but the SDGs are not anti-business

Indeed, business is vital to the SDGs

- e.g., SDG 8: Decent Work and Economic Growth

Marketing has a key role across the SDGs given marketing touches all elements of the business

Marketers work on innovation, health, education, water access, clean energy, equality, and preserving the natural world amongst other things

SDG 12: Responsible Consumer and Production could have been written for marketers.

SUSTAINABLE DEVELOPMENT GOALS



How to make sustainable marketing a reality?

No one should ever expect perfection but finding win-wins is heart of sustainable marketing.

- Marketers can aim to do well by doing good.

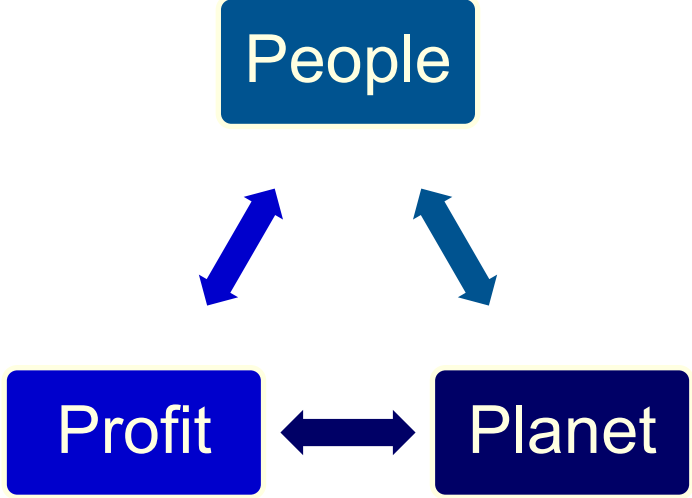
This might involve a focus on the Triple Bottom Line.

- Considering economic, social, & environment impacts.

Or 3 Ps: People, Planet, and Profit.

Sustainability involves considering stakeholders.

- What public expects and historically business has done this.



MASB's role: Measuring Impact Matters

Central to sustainability is accountability for impact

- **Accountability is a key part of sustainability. If you aren't genuinely making the world a better place it isn't sustainable business.**

Once we understand what sustainability is we must be able to reliably assess whether we are making progress towards getting there.

In our white paper we share case studies showing positive impacts on sustainability.



Sustainable Marketing Accountability

From Risk to Return

 GREEN	 SOCIAL/SOCIETAL CONTRIBUTION	 BUSINESS FOR THE LONG-TERM SUCCESS	 MAKING A BETTER WORLD/ PROMOTING SUSTAINABLE DEVELOPMENT
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Neil Bendle, Sarah Colamarino, Alfred Dupuy,
Frank Findley, Johanna Frösén

The graphic is a blue speech bubble containing the title "Sustainable Marketing Accountability" and the subtitle "From Risk to Return". Below the subtitle are four icons in a row, each with a label: a green leaf icon for "GREEN", a network of blue nodes for "SOCIAL/SOCIETAL CONTRIBUTION", a yellow document icon with an arrow for "BUSINESS FOR THE LONG-TERM SUCCESS", and a yellow sun and globe icon for "MAKING A BETTER WORLD/PROMOTING SUSTAINABLE DEVELOPMENT". At the bottom of the bubble, the names of the authors are listed.

Case: Tony's Choclonely Tackles Modern Slavery

Exploitation, child labor, forced labor blight the cocoa supply chain

But Tony's didn't go for earnest appeals to altruism.

- Instead, it created excellent chocolate that stands out for its strong marketing, vibrant look, & compelling mission.

Tony's took radical steps.

- Publicizing (& addressing) any problems in its supply chain.
- & opening its chain to other brands to spread best practice.

Did it undermine business? Hardly, Tony's found astonishing success.

In their 2023/24 report, they noted:

- 33% year-on-year increase to 200 million Euros revenue with a 40.5% Gross Margin.
- 16,690 Million metric tonnes of beans sourced & 20,296 famers impacted.

A meaningful mission can be a central plank of sustainable marketing



Case: BYD's EV revolution

We need to change the way we travel, and this is an incredible marketing opportunity.

- About 15% of GHG (greenhouse gas) annual emissions come from road transport.
- Air pollution associated with ICE cars is estimated to kill 246,000 people annually.

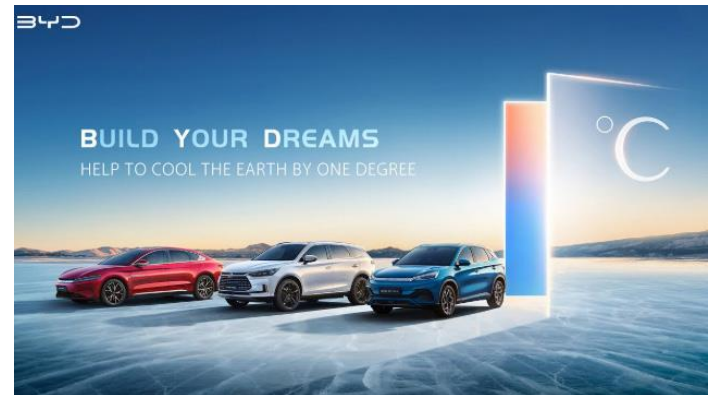
EVs help reduce GHGs & urban air pollution

They represent a major growing market internationally.

China's BYD has become remarkably successful, now largest EV manufacturer by volume.

US EV manufacturers have often focused on high-end EVs, BYD helps show that sustainable business need not necessarily be targeted at more affluent consumers.

When sustainable becomes more affordable this drives change benefiting consumers, the environment, and the company



Sustainable business is commercially viable by definition

Some have intuition that sustainability is always an additional cost to companies

But this is not the case.

- Sustainable business is for-profit; owners require positive returns and delivering these is vital to sustaining the business.

If the business isn't commercially viable, even if it is otherwise doing great things, it won't have a lasting impact and isn't, by definition, sustainable.

The core challenge of sustainable business is finding win-wins, to do well by doing good.

- Finding ways to create a commercially successful business that contribute positively beyond profits.

Sustainable business

=

commercially successful



Remember: accounting profits don't measure success

The commercial benefits of sustainability can be hard to see short-term in financial accounting profit

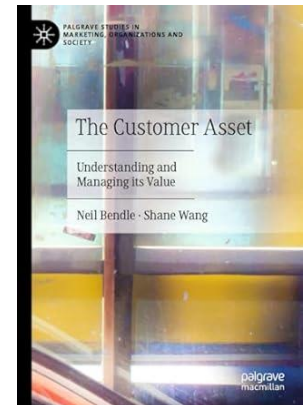
MASB has long recognized limitations of accounting profit.

- It typically misses customer value, innovation, & brand value.

MASB is in a unique position to see beyond limitations of financial accounting and understand how sustainability can benefit the firm. E.g.,

- Investments in sustainability can improve brand value.
- Loyalty driven by better community relations that shows in higher CLV (customer lifetime value) can justify.

Accountable marketers can drive conversations about the return to investments in sustainability.



How could sustainability be commercially advantageous?

1. Treating customers well will boost retention, improving profitability of the relationship. This shows a real financial return in brand value and CLV.
2. Treating stakeholders with respect likely smooths relations with local communities and regulators. This cuts legal and regulatory costs & generates support when needed, e.g., planning permission.
3. Sustainability gives access to partnerships. Most prefer to work with a sustainable business.
4. Treating employees better will typically motivate them & reduce attrition. This improves the quality of work and reduces employee hiring and training costs.
5. Large companies are now being asked to report their scope 3 emissions – GHG emissions from cradle to grave of product. If you supply a large company, your emissions are their problem creating opportunities for low emission suppliers.
6. Focusing on sustainability often brings savings from efficiencies not noticeable without that.
7. Sustainability initiatives can even regenerate resources, finding new "resources" from what would previously have been thought of as trash.

Sustainable marketing → profits



Case: Measuring the Impact of Sustainability Partnerships on Brand Performance

An international NGO dedicated to tackling ocean plastic pollution wanted to:

- Quantify the impact of association with its brand on potential sponsors' brand equity, across sectors including hotels, banking, luxury apparel, chemicals, and soft drinks.
- Assess if & how much association with its mission influences consumer willingness to pay.
- Estimate resulting revenue & brand value uplift for potential sponsors.
- Understand both reputational risk & benefits to its own brand from affiliation with potential sponsoring sectors.

Finding: Corporate brands endorsed by the NGO experienced measurable improvements in preference, reputation, and ESG perception.

Average brand equity increases of 8% across 4 research markets, with gains of 10+% in the US and UK.

Embracing sustainability can be commercially impactful.



Case: Retail Marketing Support in the Adoption of CFL and LED Lightbulbs

Incandescent light bulbs were inefficient and inflexible.

Better option became available as price of tech fell.

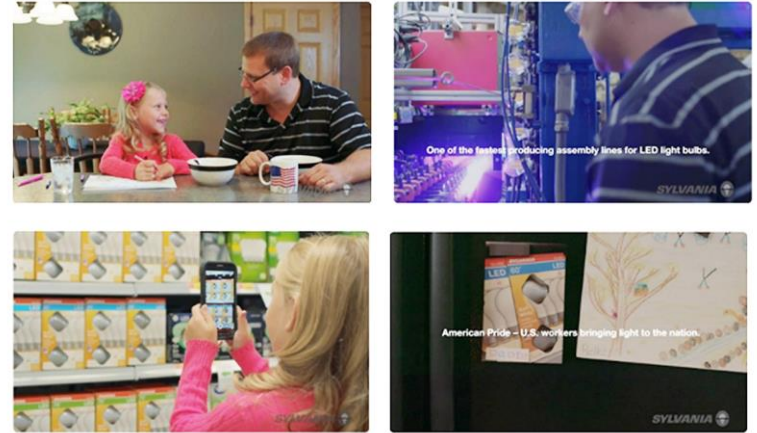
- LEDs saved customers money on their energy bills.
- & lowered energy needs.

Walmart heavily promoted new LED technology, with marketing explaining the superiority of LEDs.

- This was delivered in a compelling emotional appeal.
- LEDs showed longer lifespans, better dimming, and improved color rendering.
- Environment gained with reduced energy needs.

Technology advancement, price drops, and coordinated marketing produced one of fastest technological transitions in consumer history.

Figure 2. Scenes from 2018 Walmart LED Advertisement^{xv}



Source: January 2018 Walmart Campaign - YouTube Channel

Conclusion

Sustainable marketing accountability can help advance conversations around sustainability in business

- Sustainable marketing isn't a cost, it is an investment not a drag on business.
- Sustainable marketing isn't charity, its reward shouldn't only be in the next life.
- Sustainable marketing should not be seen as only a risk, it is a strategy for long-term commercial success.

Sustainable marketing is about the delivery of returns.

- Returns are in form of a fairer society & better environment.
- But not just that, returns must include commercial success

Sustainable marketing accountability can help us know that we are truly delivering the returns sustainability promises.



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Marketing Thought

Clarifying management/marketing theory

Neil Bendle Popular Marketing Metrics: How Not To Mess Them Up Marketing Metrics 4th Edition Book Marketing PhD Applications

Advice For The Marketing Academic Job Market Sustainable Marketing Strategy Sustainable Business Reading List

Public Policy, Behavioral Economics and Marketing Q&A On Sustainable Business

Posted on January 18, 2026 by neilbendle

Teaching About Climate Change

Teaching about climate change is a significant problem in modern universities. Ahmed Afzaal has a book that addresses university professors who are teaching, in what he calls, our Predicament. The title, Teaching at Twilight, suggested a more downbeat view of the world than I have but that is an excellent reason to read a book...

Posted on January 11, 2026 by neilbendle

Hiding Their Good Works

There is plenty of bad environmental news and even worse news about environmental policy. (And not just in the US but that is the epicenter). Still, there are reasons for optimism which are often worth holding onto and sharing. Andrew Winston, a prolific writer on sustainable business, gave his views on 2025's Climate Week in...

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Thank you!

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