

Case for Teaching

Match & Matters: Challenges of (Intra)Entrepreneurship and Open Innovation

Match & Matters: Desafios do (Intra)Empreendedorismo e da Inovação Aberta



Discipline: Administration and General Business
Subject: Entrepreneurship and Intrapreneurship; Innovation Management; Sustainability
Industry: Professional Services
Geography: São Paulo, Brazil

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INTRODUCTION

In early 2020, Larissa found herself with mixed emotions about her intrapreneurship project at Deloitte, where she had been building her career. While she was proud of the journey so far — from the inception to the execution of the MVP for Match & Matters (M&M), a platform designed to bring together diverse stakeholders invested in businesses with a positive social and environmental impact —, there was an undercurrent of anxiety. She couldn't help but wonder about the platform's future within such a massive organization, and how she could spotlight its untapped potential for new business ventures, especially when Deloitte already had well-established niches and business models that had long been proven successful.

Larissa often reflected on the early days of her research into social impact businesses, which had sparked a deep sense of purpose within her. Her passion for transformative projects that could change lives led her to pursue an idea

that would not only bring personal fulfillment but also align with the company's broader objectives. She connected this personal mission with the concept of open innovation, envisioning a platform through which both traditional and new clients could find ways to merge profitability with the creation of significant and measurable social and environmental benefits. The goal was clear: to seamlessly integrate sustainability and social responsibility into Deloitte's existing business frameworks.

While Larissa had received strong support from senior leadership — something that had been pivotal in ensuring the project's acceptance and engagement within the company's sometimes rigid organizational structure —, there were still steep challenges ahead. Despite Match & Matters' clear potential to connect Deloitte's business areas with external organizations in a meaningful way, the question of profitability loomed large. How could she demonstrate that this innovative platform could be not only

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a beacon of social good but also a financially viable model that fit within the company's established operations?

Intrapreneurship, after all, has the potential to trigger far-reaching transformations and create impacts beyond initial expectations, especially in a company as resource-rich as Deloitte. Yet, the entrenched traditional client base and firmly rooted service models posed a serious dilemma for Larissa. How could she reconcile these realities with the goal of sustaining a business that prioritized both financial returns and social responsibility through open innovation.

THE FORMULATION OF THE IDEA

Larissa had always believed that purpose is the guiding foundation for ideas, capable of driving decisions that lead to a greater goal and enabling the realization of dreams with resilience. Her journey began with an unease generated by this deep sense of purpose, which pushed her to start building her career. Her education, internships, and professional experiences provided the foundation for acquiring skills in innovation, sustainability, and entrepreneurship, which allowed her to nurture an idea aligned with her purpose of generating environmental and social impact.

It was back in 2013 when Larissa was completing an extracurricular course — Corporate Social Responsibility — at the University of Toronto, Canada, that she applied for the talent recruitment process at Deloitte, an international services company. As she plunged into this new chapter, she worked in the areas of business sustainability, client services, and corporate governance, performing process mapping and risk analysis. However, despite her success, she still did not fully identify with the projects she was involved in and yearned for something more holistic, something that would align with her purpose of contributing to social and environmental improvement.

Driven by this restlessness, Larissa remained watchful, looking for opportunities and solutions that aligned with her company's global strategy. From this understanding, she envisioned service lines focused on socio-environmental impact solutions. However, despite her best efforts, she was met with resistance. The lack of encouragement from management, who cited insufficient client demand for such projects, left her frustrated.

In mid-2016, amid this frustration, the idea of creating a 'demand factory' for socio-environmental impact projects sparked. Suddenly, the logic of connecting challenges and opportunities through a business model made sense. She imagined a platform that would bring together different agents in the socio-environmental impact

sector, fostering new business opportunities with a focus on positive change.

Fueled by this vision, Larissa delved into research and attended various events on the subject. Through these experiences, she saw the need for an open innovation ecosystem, one where companies of all sizes and sectors, universities, governments, entrepreneurs, and society could work together seamlessly. It became clear to her that the key was in connections — engagement among all players in the ecosystem would be essential. She needed to design a business model that could scale, attract companies and stakeholders, and meet both the demands and the offers in the positive socio-environmental impact space.

By the end of 2016, feeling the pull of inspiration, Larissa embarked on a trip to clear her mind and refine her business idea. The journey was pivotal. Out of it came the creation of a social network based on open innovation, incorporating a B2B model where all organizations and ecosystem agents, regardless of size or nature, could register. The platform would act as a matchmaker, promoting connections between challenges (what organizations and agents needed) and solutions (what they could offer in response).

What made this platform stand out from others was its free and equal access to the same functionalities for all profiles within the ecosystem. More than that, it incentivized users to post both challenges and solutions, sparking business matches that fostered positive environmental and social impact while generating financial returns. Thus, Larissa's blueprint for her own socio-environmental impact business was laid out, aimed at promoting ventures that would leave a lasting, positive mark on society.

ENTREPRENEURSHIP VS. INTRAPRENEURSHIP

In early 2017, Larissa faced a pivotal decision that would shape her career and her new business idea: whether to pursue entrepreneurship or intrapreneurship. These two paths presented different ways to bring her proposal to life, each with distinct resources, hurdles, and potential rewards. If she chose to become an entrepreneur, she would have complete freedom to build the business model she envisioned, allowing her to fully embrace her purpose of generating positive social impact without compromising or sacrificing crucial elements of her vision. Additionally, there was the potential for higher financial and personal success if her venture thrived. However, she was also aware of the difficulties she had observed in the social impact business ecosystem — limited connections and challenges in scaling her business by engaging with large companies. Thus, entrepreneurship offered creative freedom and potentially

greater rewards, but it came with significant obstacles in forging strong, scalable connections across diverse sectors

If she opted for intrapreneurship — pursuing her venture within an existing organization, in this case, Deloitte —, the opportunities and challenges would be different, centered around the corporate structure and the advantages of sharing her idea within the company. Among the opportunities, Larissa recognized the potential to leverage Deloitte's extensive network of clients and its diverse areas of expertise, which could be applied to complex and dynamic market challenges. This would facilitate the implementation and development of a platform focused on fostering businesses with positive social impact. Additionally, Deloitte's strong connections with other large corporations provided a distinct advantage within the social impact business ecosystem. Larissa remembered from her research that one of the greatest challenges for organizations concerned with socio-environmental issues was the lack of collaboration with large companies. This difficulty was a key reason why she seriously considered developing her project internally at a renowned corporation.

However, the challenges of intrapreneurship also weighed on her mind. She pondered the lack of freedom in executing her idea and the possibility of misalignment between the project's core principles and the organization's internal culture. She worried about how much her idea and its primary goal of generating positive social impact might be compromised, losing some of its originality. Another challenge was the company's entrenched hierarchy, particularly given Deloitte's size, which would require her to navigate internal processes and gain support from senior leadership to establish her venture. Larissa was also concerned about whether her idea would be fully appreciated by executives and higher-ups, as she was a young analyst. There was a risk of losing control of the project within the organization, or of not being able to dedicate enough time and focus due to competing organizational demands.

Larissa realized that intrapreneurship would be an atypical and slower path, requiring her to overcome the barriers of organizational culture and global standards. Entrepreneurship, on the other hand, though more independent and strategic in terms of freedom of choice and purpose, would present challenges in connecting with key stakeholders and creating opportunities to scale the business, such as attracting investors.

Every day after work, Larissa dedicated time to reflect on her thoughts and refine her proposal, carefully weighing her options. She needed to determine whether Deloitte's current context would align with the timing of her platform idea and whether she could achieve synergy with the company's objectives and strategies for resource acquisition

without needing to make compromises that could hinder her initiative.

During her research and the maturation of the platform concept, Larissa discovered Deloitte's global purpose, "to make an impact that truly matters." She immediately saw a connection between this purpose and her proposal to create a business that connects people and organizations interested in generating socio-environmental solutions. This discovery illuminated the possibility of staying at Deloitte and executing her idea in partnership with the company, to build a transformational platform within the national impact sector. However, she remained cautious, recognizing that while "making an impact that matters" was stated as a strategic priority for Deloitte, she needed to confirm whether this was truly reflected in the organization's strategies and projects. Working within one of the many departments in the company, she lacked clarity about Deloitte's initiatives aimed at positive socio-environmental impact.

As Larissa reflected on the possible paths for her proposal, she realized that if she chose entrepreneurship, she would follow the same route as many other socio-environmental impact initiatives, facing the typical challenge of establishing connections with large companies, which could significantly increase the risks in the initial stages. On the other hand, by staying at Deloitte, which had the largest organizations in the country as clients and a well-established reputation, she could bring socio-environmental impact principles closer to these organizations. She considered that, by working within Deloitte's internal culture and enhancing professionals' understanding of these issues, she could potentially drive larger transformations from within.

In April 2017, after deciding to pursue intrapreneurship, Larissa encountered the challenge of starting her project within the organization. Deloitte had a structured hierarchy for projects, involving analysts, consultants, project managers, directors, and partners, which made direct communication between different levels of hierarchy less common. Larissa realized that she needed to strategically identify key stakeholders within the company who could support and help execute her new idea.

CHALLENGES IN THE EARLY STAGES OF THE PROJECT

At the time of making her decision in 2017, Larissa had progressed from an analyst to a consultant. Despite the complexity of the entire organizational hierarchy, she knew that in order to present and engage others in the new business proposal, it was essential to

have direct, unfiltered contact with individuals who held the power and authority to move the project forward without intermediaries. She understood the importance of identifying both opportunities and challenges to align the project's competencies with the organization's global strategy, in order to implement and scale her idea within Deloitte's internal processes. This meant she needed private conversations with colleagues within the company to understand how internal areas, such as the innovation department, functioned so she could determine the best strategy to follow.

As she embarked on the journey of presenting her new business idea within the company, Larissa contacted the innovation leader in her department. However, her initial effort failed to capture the desired attention for her idea. Although discouraged, Larissa realized that intrapreneurship in a large corporation would not be a simple task and that she would need to rethink her alternatives and strategies in order to secure the support necessary to bring her proposal to life.

In June 2017, after reassessing and exploring more internal alternatives, Larissa decided to approach the company's sustainability and social responsibility department. She briefly explained that she had a disruptive project focused on the socio-environmental impact sector, which could be important for Deloitte due to its alignment with the global strategy. This led her to discover Alex Borges, the leader of social innovation and also head of the risk advisory (RA) division. Larissa reached out to him and explained that she would like to present an innovative project that aligned closely with the company's global purpose. Borges agreed to meet her, scheduling a meeting for June 26, 2017, during which Larissa brought all the material about the project.

While Larissa was presenting the project, another leader, Anselmo Bonservizzi, happened to walk by. He was returning to risk advisory and taking over the strategic risk division, which included sustainability. Anselmo was a seasoned and renowned professional known for his innovative vision for business. Borges, who had already shown interest in Larissa's presentation, invited Anselmo to join the meeting. Taken aback but prepared, Larissa kept her composure and continued her presentation, demonstrating the value proposition, the potential for profitability, and the platform's ability to generate social and environmental benefits through connections. She consistently tied her proposal to Deloitte's global strategy. By the end of the presentation, Anselmo greatly appreciated the idea, was excited about its purpose, and offered to serve as the internal sponsor for the project.

After this meeting, Larissa's project finally had a sponsoring leader who enlightened her on the critical role

of 'selling' the idea within the organization and proving the platform's business potential both internally and externally. To support this, Larissa used market data from research reports by various well-known organizations in the socio-environmental impact ecosystem and created real-world matches as case studies. These results enabled her to craft presentations for strategic partners within RA — recommended by Anselmo — in order to secure spaces for implementation and approval for internal investment.

In this way, Larissa continued to pursue strategies to strengthen the business idea within the company. By December 2017, the project was presented to the company's marketing department, as well as other key areas within Deloitte. After validating the platform project with key internal leaders and conducting research, Larissa moved on to an important validation stage — that of the platform's target audience. She planned a presentation of the platform at a CFO Academy (a course aimed at various financial managers of large organizations). The positive reception of the idea by this audience became a strong argument to positively influence internal leaders regarding the project's importance for Deloitte, signaling that, in addition to the socio-environmental appeal, there was also financial potential. This validation served as approval for any necessary strategic adjustments and to support this new initiative, especially in terms of operating in a new type of business (socio-environmental impact) and with a new client profile — startups and SMEs (small and medium-sized enterprises), a relatively untapped market by both Deloitte and its main competitors.

The journey to creating the project development phase

In early May 2018, during the pre-development phase of the project, Larissa organized a pivotal workshop at Deloitte. She gathered key representatives from across the ecosystem, creating a space for voices from various sectors — academics, institutes, SMEs, large corporations, government entities, startups, and impact-focused businesses — to be heard. The goal of this gathering was clear: to foster participatory consultation and collaborative construction. This workshop was designed not only as a forum for consultation but as a moment of co-creation, drawing input on crucial functionalities from the participants' diverse perspectives to address the ecosystem's needs. Larissa meticulously compiled the ideas and feedback generated during this event, eventually presenting the results to Deloitte's internal leadership.

By mid-July 2018, Larissa had already taken a crucial step forward. She had conceived and designed the platform's functionalities in the form of a detailed block diagram.

Her first priority was conducting a user experience (UX) analysis to ensure the platform's layout appealed to the wide-ranging profiles within the ecosystem. With a clear vision and stakeholders' voices embedded in the design, Match & Matters (M&M) finally came to life. The platform's name was chosen carefully, reflecting its core purpose of facilitating business matches, while also resonating with Deloitte's global mission: "Making an impact that matters." The platform aimed to be both simple and functional.

The platform's mission was to enhance the ecosystem of impact businesses and open innovation. It sought to create a powerful network of connections for enterprises focused on driving social and environmental improvements. A key element of this endeavor was improving the effectiveness and precision of businesses generating social and environmental impacts. Deloitte's specialists, with their field-specific expertise, played a crucial role, contributing their knowledge to foster innovation. Promoting the Sustainable Development Goals (SDGs) was woven into the platform's design, ensuring alignment with the core operations of businesses engaged in the platform's negotiations. This alignment was essential for securing the platform's acceptance.

The transformation of an MVP into a full-fledged product

Not long after the launch of the platform, Deloitte saw the potential and quickly invested in promotional activities and the creation of small events for the ecosystem. The primary aim of these promotions was to bring startups — known for their innovation in business models — closer to large companies, to ignite the first matches.

In early March 2019, the platform's first milestone was achieved with a success story between two startups: Deality, a business that empowers independent salespeople through a B2B sales force platform, connecting them to on-demand businesses; and Onegrid, a technology solutions company focused on managing electrical devices. This remarkable match became a celebrated success case on Match & Matters, as it led to a partnership between the two organizations that not only improved socio-environmental aspects but also delivered profitability for both companies involved.

From day one, Onegrid recognized that the platform had a noble intent — to assist startups and companies in tackling their sustainability challenges. Onegrid, a Brazilian technology company, is devoted to developing IoT (internet of things) solutions, empowering clients to manage all their electrical devices spread across various locations in Brazil and around the world. Through this platform, clients can

remotely control air conditioning, lighting, and other electrical devices with ease

Deality, on the other hand, is a B2B sales platform that facilitates powerful matches between products or portfolios from industries, distributors, startups, and importers with the most suitable salespeople, all geared toward promoting those products. Deality offers the tools needed for sales to occur, including tracking performance and connecting credit offers to stimulate these businesses.

Onegrid's initial foray into Match & Matters saw them posting a challenge to address one of their pain points at the time: expanding their market reach without the capacity to invest in a sales team. It was at this moment that the match with Deality occurred. For Deality's users, the process was seamless — the company received an email notification about the match, making it clear that they had found a promising partner on the platform.

Thus, Onegrid and Deality began their conversation through the platform, scheduling an in-person meeting only a few days later to take the first steps toward collaboration. The entire process took just one week, and from that in-person meeting, they outlined several actionable tasks that were swiftly implemented. The result? Tangible outcomes immediately followed, starting with the successful negotiation of Onegrid's products to a Deality client. This client had been spending around R\$ 280,000 monthly on electricity. With Onegrid's solutions in place — monitoring and controlling equipment across all the client's sites —, they achieved savings of over 20%, a game-changing figure.

This resulted in significant savings for the client (an expected reduction of around R\$ 50,000 per month) and also benefitted the wider electrical supply chain, as there was no longer a need to produce that excess electricity. This deal also had a ripple effect on Deality's operations, impacting 17 individuals who began earning income from just this one negotiation, thus positively affecting the entire chain. Clearly, Match & Matters was able to reconcile socio-environmental and financial goals, while also establishing itself as a hub for promoting meaningful connections between supply and demand. The platform became a vital link for companies of all sizes and natures, other innovation hubs, investors, and governments, all looking to address their demands and challenges, innovations, and technologies, thus adding value to all players involved.

What truly propelled the platform from its MVP phase into a full-fledged product was the profitability it began generating — not only for its clients but also for Deloitte. This reaffirmed Match & Matters as a promising and untapped opportunity, relatively unexplored by Deloitte's competitors and the market at large. Initially launched as a free tool with the concept of socio-environmental impact

business, Match & Matters' matching logic enables business transactions between companies or even between them and Deloitte itself, fostering a living portfolio that connects businesses based on the ever-evolving interests and needs of new clients.

As the platform transitioned from MVP status, new features were rolled out to increase profitability, culminating in the launch of exclusive functionalities like the Premium profile and the Open Innovation profile. This tool assists large companies in cultivating their internal culture of innovation and socio-environmental impact, while also facilitating open innovation and connections. The platform allows companies to view all employees registered under their CNPJs, approve challenges and solutions created by their employees, and gain insight into which department each idea originated from, thereby fostering a better understanding of internal challenges and opportunities for matches. Additionally, the platform allows users to choose whether posts about challenges and solutions are visible only internally or shared with Deloitte's external audience, giving organizations the flexibility to create a customized page that reflects their visual identity and consolidates all challenges and solutions — much like a personalized, curated magazine of business opportunities.

Through these innovative functionalities, companies can foster both internal and external matches, enhance their internal culture of innovation and socio-environmental impact, and gain a holistic 'snapshot' of their organization, aiding in the identification of needs and developmental opportunities in each department.

Challenges and opportunities for sustaining the platform

The support from the company's senior leadership was critical for the acceptance and engagement of the firm regarding this bold and disruptive initiative, which challenged the usual organizational culture. It was soon identified that Match & Matters had the unique potential to not only connect the entire organization but also forge links externally, through its logic of matches between challenges and solutions. Additionally, it enabled the centralized documentation of these connections, aiding in the organization of these various linkages and maintaining a robust database for monitoring purposes. Although it originated in a specific area, it evolved to become the cornerstone open innovation platform for Deloitte Brazil.

Match & Matters has successfully demonstrated, through its matches, the ability to encompass innovations and act as a unifying force for impactful and tangible actions in ESG, compliance with the SDGs, and achieving measurable socio-environmental impact and innovation. It positions

itself as a dynamic social network that can be utilized by Deloitte, its clients, and partners as a connection point aimed at creating new business opportunities and serving as an entry portal into Deloitte. Being the open innovation platform of Deloitte Brazil presents vast opportunities for action at various levels:

- (a) Internal level: Connecting various professionals through matches, thereby generating cross-functional business opportunities and fostering engagement.
- (b) Business level: Enabling a comprehensive matrix of new business models for the short, medium, and long term, considering services, products, and tools.
- (c) Ecosystem level: Focusing on partnerships and matches between companies of different sizes and types, while continuously evolving with new tools for hubs.
- (d) International level: Opening possibilities for internationalization as a global case, aiming to create functionalities that facilitate the expansion of potential connections through international platforms.

However, several challenges continue to hinder the advancement and exponential growth of the platform, such as rigid global standards for internal marketing and IT, and the limitation of Match & Matters to have its own social media accounts, such as LinkedIn, Instagram, and other specific accounts for the platform. This constraint diminishes the agility needed to reach the various audiences that comprise the platform. In the IT sector, global standards, such as the requirement for standardized technology for multifactor authentication, which may be quite suitable internally, should be better adapted for external users on a platform of this nature, as they ultimately affect the user experience (UX) during the registration process, thereby limiting the platform's ability to scale new registrations. It is important to note that, as a global consulting and auditing firm, there is a highly stringent control structure imposed by regulatory bodies, which encourages a conservative internal culture, leading to significant difficulties in implementing some of the necessary changes for advancing the platform.

Other significant challenges include the slow approval process and execution of investments for improvements and new functionalities, as well as varying degrees of engagement among different business areas and executives in identifying accurate matches, given their busy schedules focused on client services. This necessitates reconciling such activities with the traditional business model already practiced within the company. Furthermore, ensuring effective communication with the various internal audiences poses a challenge, as it is

essential to establish a clear and shared understanding that the platform is not ‘just another innovation,’ but rather the innovation of connection within the company that enables the integration of open innovation, business opportunities, and positive socio-environmental impact — thus, it is an innovation that empowers other innovations.

Another challenge was related to the platform’s profitability, which initially anticipated a freemium service model, whereby the company offered certain free connection tools while monetizing through companies that contracted additional tools and services to aid in connection and match management. Additionally, there was the delicate question of how to engage the companies making the matches to contract Deloitte’s consulting services in their respective areas of operation, as a way to complement the connection service and bring new business directly to Deloitte. Furthermore, the challenge remained to discover how to retain and nurture these new clients, ensuring that connections between companies did not occur just once without an effective follow-up for contracting Deloitte’s additional services. While the primary focus of the platform was to promote business models with a sustainable and positive impact, Larissa continued to feel pressured by the

company to articulate these profitability challenges alongside the socio-environmental impact of the business.

With so many challenges, there is a constant balancing act to expand and maintain the platform internally, leading the responsible team to seek a delicate equilibrium of actions, alignments, interactions, process adjustments, communication, and internal engagement. In this way, the potential benefits that Match & Matters brings to Deloitte Brazil offer transformative business opportunities (both internal and external), redefining the organization by rearranging its competencies to explore new strategies arising from the platform’s business model and to engage new niches of actors, such as startups and SMEs. This, in turn, enables the articulation of intra-entrepreneurship and open innovation in the search for solutions that generate positive socio-environmental impact.

Thus, intra-entrepreneurship serves as a catalyst for transformations, achieving a greater effect than initially projected, given the opportunity to access latent organizational capabilities that can be developed within a large company like Deloitte. Given the described scenario, how can Larissa maintain a business model that successfully intertwines the theme of positive socio-environmental impact and open innovation?

Case for Teaching

■ ABSTRACT

Motivated by the desire to generate social transformation, Larissa created the Match & Matters platform to connect agents focused on businesses with a positive socio-environmental impact, aiming to align profit with socio-environmental benefits. Despite the support of senior management at Deloitte, the company where she worked and where she decided to become an intrapreneur, and despite M&M's potential to integrate business areas, Larissa faced challenges regarding the profitability of the platform compared to the business models already consolidated in the organization. However, she felt anxious about the platform's future within the company and about how to demonstrate its business potential in an organization with already established niches. Thus, the dilemma was how to maximize the platform's opportunities and overcome challenges to maintain its viability, balancing positive impact and open innovation within a traditional corporate environment. This teaching case presents Larissa's journey, highlighting the concepts of: entrepreneurship and intrapreneurship to achieve professional goals; open innovation to create effective solutions; and Sustainability to promote positive transformations, considering the economic, social, and environmental aspects within an innovative business model.

Keywords: intrapreneurship; entrepreneurship; social impact business; open innovation.

■ RESUMO

Motivada pelo desejo de gerar transformação social, Larissa criou uma plataforma para conectar agentes focados em negócios com impacto socioambiental positivo, a fim de alinhar lucro com benefícios socioambientais, a Match & Matters. Apesar do apoio da alta liderança da Deloitte, empresa em que trabalhava e onde decidiu intraempreender, e apesar do potencial da M&M para integrar áreas de negócios, Larissa enfrentava desafios quanto à rentabilidade da plataforma frente aos modelos de negócios já consolidados na organização. Contudo, sentia-se angustiada sobre o futuro da plataforma dentro da empresa e sobre como evidenciar seu potencial de negócio em uma organização com nichos já estabelecidos. Desse modo, o dilema era maximizar as oportunidades da plataforma e superar os desafios para mantê-la viável, conciliando impacto positivo e inovação aberta dentro de um ambiente corporativo tradicional. Este caso de ensino apresenta a trajetória de Larissa, destacando os conceitos de: empreendedorismo e intraempreendedorismo para alcançar objetivos profissionais; inovação aberta para criar soluções assertivas; e sustentabilidade para promover transformações positivas, considerando os aspectos econômicos, sociais e ambientais dentro de um modelo de negócio inovador.

Palavras-chave: intraempreendedorismo; empreendedorismo; negócio de impacto social; open innovation.

OBJECTIVES OF THE CASE

1. Understanding the opportunities and challenges between entrepreneurship and intrapreneurship
2. Grasping the application of open innovation as a strategy employed in business models, discussing its opportunities and challenges
3. Addressing the challenges of connecting traditional business models with the concepts of ESG (environmental, social, and governance) and businesses that have a positive socio-environmental impact

SOURCES AND METHODS OF DATA COLLECTION

The data for constructing the teaching case were collected through semi-structured interviews conducted via digital platforms with the mentioned protagonist, direct observation of an event offered by the company, as well as publicly available material disseminated in the press.

SUGGESTED DISCIPLINES FOR CASE USAGE

The case is recommended for undergraduate and graduate students, particularly in Business Administration and general Business courses, in the following disciplines: (1) Entrepreneurship and Intrapreneurship; (2) Innovation Management; and (3) Sustainability.

CASE ANALYSIS

To achieve the proposed objectives of the teaching case, it is necessary to encourage students to reflect on the following questions, grounded in two levels of analysis: individual and organizational.

(1) Based on the individual journey of the character Larissa, what challenges and opportunities did she perceive between entrepreneurship and intrapreneurship? If you were Larissa, which alternative (entrepreneurship vs. intrapreneurship) would you choose? Why?

Discussion: The text relates to the disciplines of Entrepreneurship and Intrapreneurship, as Larissa felt the

need to innovate and create a significant transformation in the field of socio-environmental impact business, making the choice between entrepreneurship and intrapreneurship a substantial challenge. Thus, even after choosing to intrapreneur, she sought to implement her ideas and projects

within the organization where she worked, leveraging existing resources and structure. Furthermore, she faced challenges and gradual learnings throughout her journey, demonstrating entrepreneurial traits such as resilience, the pursuit of innovative solutions, and the ability to take calculated risks.

Table 1. Comparison of advantages and disadvantages between entrepreneurship and intrapreneurship.

Entrepreneurship	Intrapreneurship
Advantages	
• Greater freedom and flexibility in constructing the business model • No need to negotiate the purpose of positive social impact of the project • Potentially higher financial and personal gains	• Extensive client network of Deloitte • Intellectual capital of the company in its various areas of knowledge • Established credibility of the company in the market
Disadvantages	
• Difficulty in making assertive and scalable connections with agents in the social impact business ecosystem, particularly large companies • Challenges in scaling the business • Difficulty in raising funds • High risks in initial results	• Lack of freedom in creating the business model • Risk of losing the originality of the proposal and its guiding purpose • Risk of losing the business proposal within the organization and being removed from the project • Risk of not being able to dedicate 100% to the project due to other demands from the company • Barriers from organizational culture and global standards of the company • Crystallized hierarchy of the company, making it difficult to scale the proposal internally

Theoretical basis: The theory that can underpin this classroom discussion is the theory of intrapreneurship (Antoncic & Hisrich, 2001), as well as the theory of entrepreneurship (Shane & Venkataraman, 2000; Schmidt & Bohnenberger, 2009), to understand the dilemmas and challenges faced by Larissa as she contemplates the possibilities of intrapreneurship or entrepreneurship. This discussion operates at the individual analysis level, as it considers the dilemmas and uncertainties experienced by Larissa.

Another recommendation would be to utilize the theory of social entrepreneurship (Bacq & Alt, 2018) to comprehend the dilemmas faced by the main character when considering the possibility of starting a business that produces scalable social and environmental impact.

(2) What strategies did Larissa use to try to consolidate the platform's proposal internally?

Discussion: In creating a solution that addressed demands in the area of socio-environmental impact and connected them with assertive solutions, Larissa employed methods and processes observed in innovation management. The protagonist had to identify opportunities, generate ideas, select and develop innovative projects, as well as implement and evaluate their results. Innovation was crucial for Larissa to create an effective solution that met the needs

of the socio-environmental business sector and ensured its application and scalability within Deloitte.

Theoretical basis: Here, the instructor can guide the students' discussion based on the analysis of the elements and dimensions of the innovation pathway (Zen et al., 2017), thereby articulating the theory with the sections: 'Challenges at the Start of the Project,' 'The Development Phase of the Project,' and 'Transformation of MVP into a Product.' The instructor may steer the discussion by considering Larissa's journey as a process of navigating through unknown islands (stages of innovation), from the presentation of the idea to successfully executing the platform project within Deloitte. The implementation of the innovation pathway methodology consists of four phases, which are briefly described below for the instructor's guidance:

1. Initial diagnosis: Larissa needed to conduct an assessment of Deloitte's innovation capacity in relation to the socio-environmental purpose of the platform. In other words, did Deloitte have areas linked to this theme? What was the connection between the application of the overarching guiding principle and the activities? By understanding the available resources and their connection to the platform's purpose, it was possible to plan the strategies to be employed for the presentation and execution of the platform
2. Capacities: Deepening the concepts and articulating the innovations identified in item 1. In

this way, Larissa needed to identify the resources, key individuals, and capabilities required to align the project with the company, making the proposal and execution of the platform attractive to senior leadership.

3. In-company consulting: Larissa needed to map the business model of the platform, considering the main dimensions of application (process, products, strategy, market, management, and finance) in order to take the project from paper to MVP, successfully demonstrating the effectiveness of the platform in the first profitable match to senior leadership and, consequently, the innovative capacity that Match & Matters offers to the company.

4. New diagnosis: This step returns to the initial point of analyzing the context, now post-innovation, to identify unexploited opportunities and address the challenges identified throughout the innovation implementation process.

(3) When considering the M&M platform as Deloitte's open innovation strategy to enhance business opportunities, what are the opportunities and challenges for this implementation?

Discussion: In the classroom discussion, students are expected to analyze Larissa's journey at the organizational level of the platform's business model as an open innovation strategy for new business models at Deloitte. The aim is to assess how she was able to align the platform's objectives with Deloitte's global strategies. In other words, how she successfully connected new and existing clients through a platform, thereby enhancing Deloitte's services. Lastly, students will evaluate the challenges and opportunities of integrating the M&M platform as an open innovation platform for Deloitte's services at the organizational level, creating a new open innovation ecosystem that benefits both the company and its clients.

Opportunities: The open innovation platform allowed for the creation of a database that connected internal areas of Deloitte (a), new clients (b), and existing clients (c). For item (a), many of the company's consulting services involved distinct internal areas, such as innovation and compliance. In this context, the M&M platform facilitated the collaboration of teams and services through matches, enabling the sharing of information and solutions related to sustainability and socio-environmental impact. Regarding item (b), as evidenced by the MVP, new companies that typically would not engage with Deloitte utilized the platform as an intermediary, contributing information to the database and potentially contracting new services through matches with Deloitte. For the final item (c),

existing clients of Deloitte seeking innovation or consulting focused on socio-environmental impact could engage with the firm via the platform. Thus, the platform would function as a portfolio of services and consulting for Deloitte in the socio-environmental impact area, while also allowing the collection of information and knowledge about both the national and international ecosystems (as the platform scaled globally beyond Deloitte Brazil).

Challenges: In linking M&M to the open innovation platform, there was resistance from internal sectors of Deloitte regarding changes to established processes and registrations within the company. Additionally, there was difficulty in converting the leads generated by matches on the platform into effective business opportunities for Deloitte, ensuring that the matches would engage any of Deloitte's consulting services. Thus, an additional challenge for the company was to guarantee that it would remain an intermediary in these connections and continue to be the central point of this new ecosystem of open innovation and positive socio-environmental impact.

Theoretical basis: Students are expected to utilize the points described in the text to relate them to the theory of open innovation, articulating Larissa's journey with the "distributed innovation process that involves the purposeful management of knowledge flow beyond the boundaries of the organization" (Chesbrough, 2003, 2017). This will help in understanding the application of this theory in the formulation of the platform idea, the creation of connections, and the opportunities for new business with both existing and new clients, while also enhancing Deloitte's business through the establishment of an innovation ecosystem.

(4) Did the M&M, as an open innovation platform, contribute to the initial purpose of the platform (focus on positive socio-environmental impact businesses)? In your opinion, to what extent did this open innovation strategy add opportunities related to the positive impact and sustainability business line of the platform?

Discussion: The text relates to the discipline of Sustainability, as Larissa directed her work and project creation toward socio-environmental impact businesses, considering sustainable solutions for socio-environmental challenges.

Theoretical foundation: It is expected that the instructor guides the students' discussion based on the concept of ESG (environmental, social, and corporate governance) (Escrig-Olmedo et al., 2019; Pedersen et al., 2021) to understand the platform's potential in promoting the principles of sustainable development for Deloitte. The discussion should also be grounded in the theory of socio-environmental impact businesses (Barki et al., 2019) to analyze possible contrasts

between the case and the theory. This includes examining the challenges that socio-environmental impact business models face compared to traditional businesses, as social enterprises are hybrid organizations that seek to integrate financial, social, and environmental objectives. In these models, socio-environmental impact plays a central role in their strategy, unlike traditional businesses where socio-environmental considerations are secondary and resources allocated to these pillars may be redirected if financial stability is at risk. In social enterprises, socio-environmental impact often takes precedence over financial considerations. Consequently, the process of building and consolidating a social business brings daily operational tensions and dilemmas for managers and stakeholders. In the teaching case, this aspect is connected to the challenge of defining the ideal business model for the platform, aiming to ensure profitability at a global level for a company like Deloitte. While the platform's purpose is to promote change through socio-environmental impact business models, monetization and the generation of qualified leads for Deloitte are also essential.

Organization of the class for the teaching case

This teaching case encourages the discussion of a real-life scenario, serving as a pedagogical tool to develop competencies and objectives for students in preparation for future professional challenges.

It is essential for the instructor to explore the similarities and differences in students' insights during discussions, emphasizing the richness of distinct perspectives. We encourage the instructor to prompt students to go beyond established solutions, aiming to provoke innovative ideas and approaches.

Table 2. Proposed schedule for teaching the case.

Stage	Total estimated time
Pre-reading of the teaching case (preparation before the class)	40 minutes
Class discussion (individual level analysis)	35 minutes
Group discussion (organizational level analysis)	35 minutes
Closing of the debate	15 minutes

Pre-reading of the teaching case

It is recommended that students read the teaching case in advance. We suggest that the instructor develop relevant introductory questions for both an extra activity to encourage the pre-reading of the case and for warming up the discussion.

1. What is the context of the main character?
2. What is the dilemma presented?
3. What is the initial diagnosis of the dilemma faced?

Class discussion

It is suggested that the instructor initiate a discussion about the challenges at the individual analysis level with the entire class. The responses and points raised in this first part will serve as the foundation for the next stage. It is recommended that the instructor encourage students to connect their proposed points to relevant theoretical frameworks covered in previous classes.

In this part of the lesson, the class should be asked about the main challenges at the individual analysis level by examining Larissa's journey and her decision-making process regarding intra-entrepreneurship. The instructor should promote discussion among students to break the ice and encourage participation from everyone.

During the discussion, the instructor should compile the students' suggestions on the board to summarize the individual-level debate.

A suggestion for the end of this segment is to divide the class into two groups to engage in an active dynamic, where one group advocates for entrepreneurship and the other for intra-entrepreneurship, using the board notes developed during the initial discussion as a foundation.

Group discussion

For this stage of discussion, it is suggested that the instructor divide the class into working groups for organizational-level discussion. At this stage, it is essential for the instructor to act as a moderator for the discussion in each group, monitoring their progress and providing some theoretical elements to unlock the debate.

At the organizational analysis level of the business model, the objective is to analyze Larissa's journey within the organization to find sponsors and engage her idea internally, as well as to examine how she managed to connect the platform's issues, understanding its relationship with concepts of open innovation and sustainability. This allowed for the integration of a new business model that addresses a new market niche while aligning with the global strategy of Deloitte.

Finally, the discussion should address the challenges and opportunities of making M&M an open innovation platform for Deloitte, serving as a new ecosystem of open innovation that benefits both the company and its clients.

Table 3. Proposal for steps to coordinate the case debate.

Stages	Activities for debate coordination
1	Monitor and moderate group discussions regarding the questions, providing individual support to facilitate discussions within the groups when necessary
2	Request and moderate responses from each group, encouraging debate involving all groups in the classroom
3	Analysis of responses on the board, linking insights with theoretical frameworks alongside the students

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Closing of the debate

For the closing, it is suggested that the instructor consolidate the main points raised during the classroom discussion stages and relate them to the subject matter of the course.

If the discussions from the previous stages extend beyond the class time, it is recommended to ask the students to prepare a mind map summarizing the topics covered and their key conclusions as a follow-up activity.

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1st author: conceptualization (equal), data curation (equal), methodology (equal), validation (equal), visualization (equal), writing - original draft (equal).

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