

Master thesis

Using deliberation as a method to navigate value tensions in corporate sustainability: a bottom-up approach

Author: Aarezo Sha (2413736)

First supervisors: Barbara Kump, Dominic Lenzi

Second reader: Michel Bourban

Date: 30-09-2024

Word count: 23,855 words

MSc Business administration, MSc Philosophy of science, technology, and society

Faculty of behavioural and management sciences (BMS), University of Twente

Abstract

Corporations have increasingly been asked to accommodate and operate within the boundaries of the environment. As a result of this, firms have been incorporating sustainability into their strategies, leading to the development of corporate sustainability. Corporate sustainability is a place where value tensions arise due to the different values that sustainability prioritises, related to environmental values, and the values which corporations have traditionally prioritised, such as monetary gain over protecting the environment. Leaving these value tensions unaddressed leads to a risk of inaction from corporations when it comes to acting more sustainably. Current research suggests that bottom-up approaches are a helpful way to resolve value tensions. This research therefore formulated a way in which firms can facilitate such a bottom-up approach by drawing from the concept of deliberation. In doing so, this research used a design-based approach which centres around identifying a problem and designing a solution concept which helps address that problem. The solution concept this research formulated was the use of deliberation in facilitating a bottom-up approach within firms. This research builds on existing research which applied deliberation to environmental governance and applied it specifically to the corporate context. The value tensions present in corporate sustainability furthermore warranted a normative approach to corporate sustainability which is sensitive to the fact that different values can take precedence, resulting in a focus on non-ideal theory. By doing so, this research went beyond what non-ideal theory requires by applying it to the corporate context. The findings of this research suggest that despite the inability to adhere fully to the assumptions of deliberation when applying it to the corporate context as formulated by current research, such as no power dynamics and the ability to reach a full consensus, deliberation is a fitting method for providing a bottom-up approach to corporate sustainability. The empirical results of testing the solution concept show initial evidence which confirms that the deliberative approach was successful in clarifying the normative goals within the organisation, providing a method for perspective shifts, and were helpful in formulating suggestions on future steps the corporations could take to tackle the topics that were discussed. The results furthermore provided initial evidence for the ability of the deliberative approach to converge views within the test setting, which could provide initial evidence for its ability to build consensus in the corporate context. The empirical testing of the solution concept was limited with only one application case and limited participants; therefore, the generalizability of findings must be tested with further research at a larger scale. Future research could focus on extending the generalizability of the method by applying it in different cultural contexts and over time.

Table of contents

1. Introduction	5
2. Problem definition	11
2.1. Clarification of the problem	11
2.2. Actionable challenge	16
2.3. Conclusion	16
3. Exploration of solution space	18
3.1. Normative approach	18
3.2. The non-ideal circumstances	23
3.3. Current tools and methods	26
4. Design solution concept	29
4.1. The solution concept	29
4.2. Deliberation: theoretical background	36
4.3. Use of deliberation	38
4.4. Deliberation as a method: the solution approach	39
5. Selection of research methodology	47
5.1. Research design	47
5.2. Application case	47
5.3. Participants	48
5.4. Procedure	48
5.5. Data analysis	52
6. Findings	55
6.1. Normative goals	55
6.2. Perspective shifts	58
6.3. Consensus building	60
6.4. Managerial Insights	62
6.5. Discussion	64
7. Discussion	69
7.1. Theoretical contributions	69
7.2. Limitations	71

7.3. <i>Future research</i>	72
8. Conclusion	74
References	75

1. Introduction

Firms are increasingly being asked to minimize their impact on the degradation of the environment (Bai et al., 2024; Whiteman et al., 2013, p. 324) which has led to the development of corporate sustainability. Sustainability, in the corporate context, includes considering environmental and social values where limiting harm to others is a recurring justice-based value (Christofi et al., 2012, p. 158). Here, a tension arises because these environmental and social values can produce tensions with economic values where profitability is usually prioritised (Hahn & Aragón-Correa, 2015, p. 258; Luo et al., 2020, p. 1; Vildåsen et al., 2017, p. 40). Not accounting for the tensions that can arise when combining justice-based demands with economic demands leads to an unaddressed gap between “what is” and “what should be” (Luo et al., 2020, p. 5). The way in which value tensions, specifically the gap between “what is” and “what should be”, can be addressed is underexplored in current literature and there is a lack of research on this topic currently. This gap between “what is” and “what should be” relates to a gap between current sustainability policy within firms and the sustainability policy that firms, or more specifically managers within firms, would like to ideally move towards. This sustainability policy differs per firm and does not represent one approach for all. For managers that are willing to incorporate sustainability, specifically defined as the intention to operate within planetary boundaries, the tension between needing economic gain and adhering to justice-based values arises. The arising tension could hinder the extent to which managers are able to adequately address corporate sustainability. To mitigate this, further research is needed into the way in which value tensions in corporate sustainability can be addressed within firms.

Accounting for the value tensions that arise within corporate sustainability allows firms to act on the topic of sustainability. Empirical research supports this by showing that accounting for the value tensions leads to organisational action and progress when it comes to sustainability (Hahn & Aragón-Correa, 2015; Wannags & Gold, 2020). These value tensions arise when firms could, for instance, choose to operate in a way that limits harm to the environment but would not be perceived as financially beneficial. In this case, firms generally prioritise their continuity and need for financial gain (Hahn et al., 2015, pp. 298-299; Vildåsen et al., 2017, p. 45). The need for continuity tensions with the justice-based values, specifically the idea that sustainability has the ability to negatively harm the lives of current and future generations and that action must be taken

by corporations in order to stimulate progress and avoid further irreversible damage to the environment and the negative effects that can result from this damage (Bai et al., 2024; Coutinho & Rok, 2015; Heyward & Roser, 2016, pp. 5-6; McLoughlin & Meehan, 2021, p. 267).

Current research focuses on the experience of management in attempting to meet environmental, social, and economic demands at the same time and looks for ways to integrate these demands in management practices (Bieker, 2002; Luo et al., 2020; Wannags & Gold, 2020). Furthermore, attention has been paid to the way management can communicate their aspirational goals when it comes to corporate sustainability, addressing the gap between “what is” and “what should be” in that way (Luo et al., 2020, p. 12). These perspectives from current research mostly address management strategies and ultimately use a top-down approach to corporate sustainability.

What is missing in current research is a focus on formulating a bottom-up approach to corporate sustainability. Currently, it is not yet clear in what way such a bottom-up approach to corporate sustainability should look like. There is a need for further research on how to include lower-level employees within organisations in the debate on corporate sustainability as a way to account for the identified value tensions (Carmin & De Marchi, 2023, p. 149). To address this research gap, a method needs to be developed which addresses the way in which such a bottom-up approach can be facilitated.

There is furthermore a focus on balancing environmental and economic demands in current research, but it lacks a normative basis which connects these different demands to value tensions and focuses on the normative implications of these value tensions. The lack of normative basis in existing literature is problematic because justice is an essential part of addressing environmental demands. Addressing environmental demands adheres to the concept of eco-sustainability where a just transition to living within ecological limits includes justice and equity in resource allocation, both from a distributive perspective as well as an intergenerational perspective (Schlosberg & Collins, 2014, p. 3). Justice is an inherent part of environmental demands, however in the context of corporate sustainability economic demands (or the need for continuity and profit within firms) can be in tension with values of justice (Hahn et al., 2015, pp. 298-299; Vildåsen et al., 2017, p. 45). Therefore, what is needed is a way to achieve just outcomes while taking seriously the constraints faced by firms.

Thus, the research question this research aims to address then becomes: *“How can firms facilitate a bottom-up approach to corporate sustainability in line with justice”*. The design need is an approach to facilitating a bottom-up approach to corporate decisions where value tensions arise, this design need includes first a conceptual clarification of the value tensions which arise in the sustainability goal setting process and secondly an approach to resolving these value tensions. The resolving of these complexities will take the form of deliberation, a concept borrowed from political theory and adapted using relevant findings from management literature. This deliberative perspective is furthermore found to be in line with the need for a method on perspective-sharing at the bottom-up level. The research gap is the lack of bottom-up methods when it comes to corporate sustainability and a lack of relevant normative analyses in relation to the topic. This research will come up with a method for firms aimed at addressing these value tensions within corporate sustainability in relation to a normative analysis in order to address this research gap.

In order to address the constraints faced by firms, this research addresses the process of setting sustainability goals from a non-ideal ethics view to account for differing levels of motivation from corporations which can deviate from ideal notions of justice. Non-ideal ethics allows an approach to the problem which acknowledges the limitations firms face when setting sustainability goals, also the non-ideal circumstances they are in (Heyward & Roser, 2016, pp. 5-6). This will set the basis for a solution concept which first acknowledges the complexities that arise when discussing sustainability goals within corporations and then aims to resolve these complexities while accounting for the different levels of commitment which can influence these complexities. Using non-ideal ethics as a method for normative analysis allows an approach to recognising the different value tensions which can arise when discussing the commitment of corporations to sustainability.

This research contributes to existing research by addressing a research gap of normative approaches in business administration literature. In doing so, this research furthermore contributes to the literature on non-ideal theory (Heyward & Roser, 2016, pp. 5-6) by applying non-ideal theory as a form of normative analysis in the corporate context (both in the conceptual framing of the problem as well as the discussion of results from the empirical part of this research). This research also introduces methods and theories from public administration literature and adapts them to the corporate context. These methods and theories include deliberation and reflexive governance (Dryzek & Pickering, 2017).

Given the focus on figuring out a way for firms to facilitate a bottom-up approach to sustainability, this research will follow a design-based research methodology (Stange et al., 2022) which consists of the development of a solution concept and the subsequent testing of it. Design-based research aims to produce actionable artefacts, or what will be referred to as the solution concept, for specific stakeholders (Stange et al., 2022, p. 2). In design-based research, the identified problem in theoretical literature will be formulated into an actionable challenge that can be addressed by building a solution concept (Stange et al., 2022, p. 4). This research follows a design-based methodology because of the research gap that indicates a lack of ways for firms to address problems where value tensions arise necessitates a methodology which aims to produce a solution concept which does. Therefore, to address this gap a solution concept needs to be designed which integrates the identified needs for a bottom-up approach in identifying concepts with complex value tensions as well as an approach which uses a normative analysis as identified earlier.

A design-based research methodology follows different stages which start at producing theoretical knowledge about the problem and existing solutions and moves to the production of a solution concept and the subsequent testing of it (Stange et al., 2022, pp. 4-5). Figure 1 shows an overview of the design-based research methodology used in this paper:

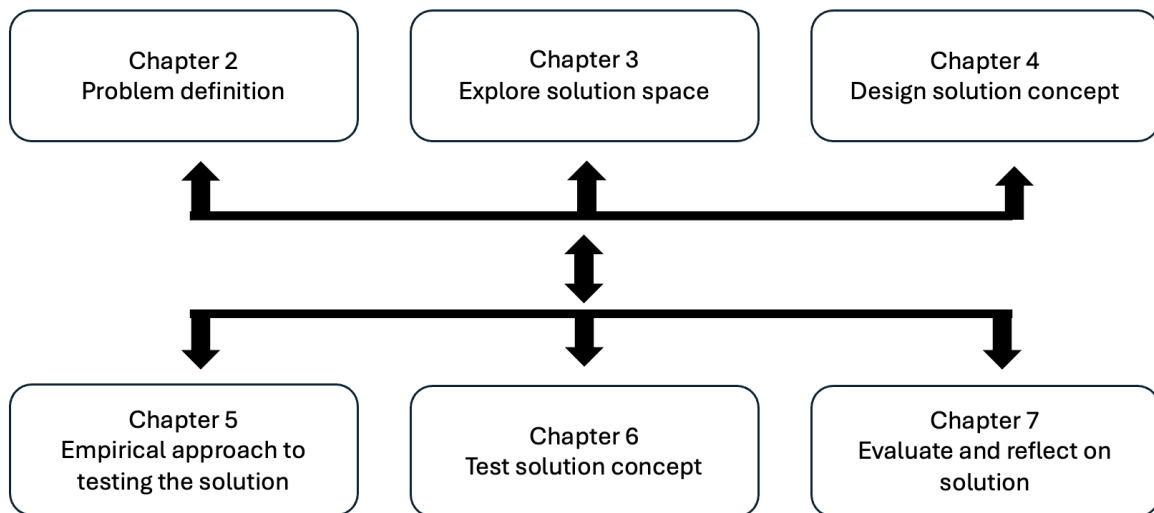


Figure 1: Overview of the design-based approach. Adapted from Stange et al. (2022)

In chapter 2 of this paper the problem will be further clarified. Chapter 2 will answer the sub-question “Why do firms need a bottom-up approach when addressing corporate sustainability?”.

The design needs of a bottom-up approach to the sustainability goal setting process will be further explored. Chapter 2 will explain in more detail why formulating a bottom-up approach to corporate decision-making is important. Relevant empirical research will be used to motivate the design need. Chapter 2 will furthermore motivate the need for a normative perspective. Chapter 2 will clarify what function a bottom-up approach to corporate sustainability serves.

Chapter 3 will include an exploration of the existing solution space. Chapter 3 will answer the sub-question “*What justice-based approach should be used when developing a bottom-up approach to corporate sustainability?*”. This exploration will be done through consulting different normative theories and the way that these theories would deal with the design need at hand. This discussion will establish a focus on non-ideal theory. This focus on non-ideal theory will be used to inform the solution concept. Both in format and content, meaning that both the framework itself and the way the framework should be used will be clarified. To do so, relevant insights from business administration literature will be used. To gather relevant insights from business administration literature, current tools and methods from the field will be consulted. This chapter will conclude by establishing requirements for the solution concept.

Chapter 4 will answer the sub-question “*What method(s) need to be used when facilitating a bottom-up approach to corporate sustainability?*”. In Chapter 4 a solution concept will be designed which will consist of a deliberation-based workshop which focuses on the perspective-sharing aspect in line with the requirements in Chapter 3.

Chapter 5 will answer the sub-question “*How can the usefulness of the developed method be tested?*”. Chapter 5 will provide a method for qualitative testing of the framework in a real-life setting. In this case, the research methodology will take the form of a conceptual model and a format with which the value tensions could be addressed using a bottom-up approach. The model will be tested and evaluated at a firm through a workshop session and a follow-up interview with the participants of the workshop.

Chapter 6 will answer the sub-question “*What did the empirical testing reveal about the usefulness of the developed method?*”. In Chapter 6 the solution will be evaluated according to the research methodology and in Chapter 7 the assessment of the solution will take place and generalizable conclusions will be drawn, ultimately answering the main research question. Here, a reflection on

the solution will follow which will summarise the contributions to existing research as well as the limitations of the research.

2. Problem definition

This chapter will answer the following sub-question “*Why do firms need a bottom-up approach when addressing corporate sustainability?*”. This chapter will therefore focus on defining the need for a bottom-up method to answering the research question, the outcome of this will be an actionable challenge which will inform the exploration of the solution space in chapter 3 (Stange et al., 2022, p. 4). This section will explore the identified problem in chapter 1 in more detail and motivate its relevance to corporate sustainability (Stange et al., 2022, p. 4).

2.1. Clarification of the problem

Global sustainability can be broadly defined as the ensuring the continued survival of current and future generations of humans in a healthy environment (Brown et al., 1987, p. 717). Within global sustainability, there are social components as well which prioritises meeting the needs of vulnerable groups in doing so (Brown et al., 1987, p. 716; Caney, 2018, p. 2). The focus of this research is however specifically centred around the ecological definition of sustainability which demands that actors, such as firms, tailor their operations to minimize the negative impact on the ecological environment (Whiteman et al., 2013, pp. 322-324). The ecological definition of sustainability has social implications as well since the increase in temperatures, rising sea levels, and other extreme weather circumstances have a direct negative impact on and consequences for life on earth (Caney, 2018, p. 1).

Corporate sustainability then being defined as the expectation that firms tailor their operations in line with principles of minimizing harm to the ecological environment leads to value tensions. This expectation is tied to environmental values (minimizing harm to the ecological environment) and social values (doing so to minimize the negative impact of climate change on human and nonhuman lives) and is demanding for firms to the extent that firms have their own set of values as well. The values which are in tension with environmental and social values are the economic values firms represent which are characterised by profit-seeking behaviour to ensure continued survival of the firm (Hinton, 2020, p. 238; Schaltegger & Hörisch, 2017, pp. 260-261). When applying economic values to sustainability this can lead to a situation of action when it brings monetary value, while when environmental values take precedence action is prompted as a reaction to the demands of the environment (Arena et al., 2018; Biermann et al., 2017; Blanco et al., 2016; Dahmann & Grosvold, 2017). The former values, or economic values, can be viewed as

problematic for the representation of justice-based values due to the risk of inaction on the topic of corporate sustainability when it does not have any monetary value. It is therefore important to mention that when the value tensions are not working towards a resolution (such as a compromise, temporary, or full resolution), these value tensions have the potential to lead to unresponsiveness to environmental demands (Darcis et al., 2023; Hahn et al., 2018).

These value tensions arise due to the tension that arises when economic values to sustainability clash with justice-based values (Blanco et al., 2016; Dahlmann & Grosvold, 2017; McLoughlin & Meehan, 2021). This tension arises when applying economic values to sustainability which can lead to a situation of action when it brings monetary value, while when justice-based values take precedence action is prompted as a reaction to the demands of the environment (Arena et al., 2018; Biermann et al., 2017; Blanco et al., 2016; Dahlmann & Grosvold, 2017).

The perspective of environmental, social, and economic values causing the need for trade-offs has been challenged, as empirical research has shown that there are conditions where sustainability can create a “win-win” situation for firms through them being able to both prioritise sustainability as a value and sustain their financial position (Jiang & Fu, 2019; Plaza-Úbeda et al., 2009). In this “win-win” situation the focus also lies on this idea that firms need monetary gain, and sustainability can be facilitated without losing that monetary gain. The literature on the “win-win” situation (Jiang & Fu, 2019; Plaza-Úbeda et al., 2009) illustrates that there is a possible middle way, namely that of firms incorporating sustainability in their operations to the extent that it is financially lucrative. The “win-win” provides a middle way that considers the importance of financial profitability and taking socially responsible actions as a firm. This middle way is important to mention as it illustrates that economic and environmental or social values are not always in direct conflict with one another and shows that they can both take precedence. However, in this “win-win” situation there is still a decision-making process around what values should take priority and where. In developing an approach for corporate sustainability that is sensitive to different value tensions, such a “win-win” situation can still occur but through a more streamlined method and process.

Current research discusses the inability of firms to respond to the demands of the environment as a critique of the way in which firms have traditionally operated (Vildåsen et al., 2017; Wannags & Gold, 2020; Weston & Nnadi, 2023). This disregard for the environment has been attributed to

the use of a top-down management approach to decision-making (Luo et al., 2020, pp. 7-9). The top-down management approach here alludes to a way in which decisions have been made by a small group of individuals within a firm that have not prioritised or reflected a wide range of values, such as limiting harm to the environment (Grundke, 2008; Smeds et al., 2003). The critique of the top-down approaches in relation to corporate sustainability assumes that corporate sustainability should be a shared action within firms (Aakhus & Bzdak, 2012; Girschik, 2020; Lüdeke-Freund et al., 2016, pp. 7-9; Luo et al., 2020). This assumption can be traced back to the previous critique of the top-down approach to management, namely its inability to consider a wider range of values or views (Grundke, 2008; Smeds et al., 2003). The outcome of not considering a wider range of values or views is the risk of representing a narrow set of values that are not challenged, in other words an inability to account for different and diverse value prioritisations. This inability to account for value tensions happens because individuals at the management level are often bound by the demands of the representative function they uphold, related to the demands of, for instance, shareholders (Girschik, 2020, pp. 42-43). Which means that individuals at the management level are expected to hold certain demands in higher regard than others, namely those that are most relevant to the functioning of their representative function as protecting the shareholder value (O'Connell & Ward, 2023).

Concretely, this means that top management is expected to hold greater concern for their representative and strategic values in decision-making that is related to corporate sustainability. Furthermore, this realm of decision-making both impacts the external image of the firm and the long-term strategy of the firm (Aakhus & Bzdak, 2012; Dembek et al., 2016; Girschik, 2020). Thus, the economic values of corporate sustainability which focuses on gaining monetary value is furthermore something that top management would be expected to be more biased towards (Girschik, 2020).

Corporate sustainability, as discussed earlier, is a concept where value tensions are a recurring theme. In order for corporations to make progress when it comes to sustainability, value tensions and their outcomes must be addressed by the firms themselves (Hahn & Aragón-Correa, 2015; Wannags & Gold, 2020). In addressing the value tensions inherent to corporate sustainability, a top-down approach to decision-making is lacking as it fails to include a diverse range of values

and views. To address the value tensions in corporate sustainability adequately then, a method needs to be developed which does succeed in representing a diverse set of values and views.

Current research has argued that perspective sharing can adequately address value tensions within organisations and make space for corporate transitions (Luo et al., 2020; Wannags & Gold, 2020). Incorporating bottom-up perspectives through a perspective-sharing method means accounting for views which are not bound by this representative function of meeting the demands of shareholders within the firm and would entail setting up an environment where sharing opinions, views, and arguments amongst lower-level employees is facilitated with the aim of informing policy (Felicetti, 2018; Flinchbaugh et al., 2016). This provides one approach towards bridging the gap between the economic values and environmental or social values, namely by allowing actors who are not bound by the economic values to participate in the perspective sharing. Perspective sharing on its own furthermore allows employees within firms to influence decision-making on urgent social issues, such as climate change, by non-democratic bodies which is important because of the previously mentioned effects that climate change will have on their lives (Felicetti, 2018).

In addition to being a suitable method to address value tensions, an important aspect of addressing corporate sustainability through a bottom-up approach is the fact that it helps firms book more progress on the topic of corporate sustainability by driving organisational action. This is furthermore important ethically, as it helps address the role of corporations in minimizing the harmful effects of climate change on society at large (Geiser, 1994; Gu et al., 2020). Organisational action which originates from top-down management is often met with resistance, pushback, and greater workload for employees specifically at the lower level which inhibits the ability of organisational action to take place using a top-down approach (Lupton, 1971; Smeds et al., 2003; Steinheider & Wuestewald, 2014). While bottom-up approaches manage to mitigate the strains on lower-level employees with regards to policies which affect their workload and mental wellbeing (Lupton, 1971; Narasimhan, 2001) which is a factor which has the ability to progress organisational action, which is important ethically as it helps address the role of corporations.

An example of lowering the barrier to organisational action and progress when it comes to implementing change using a bottom-up approach can be found in evidence from restructuring efforts in the coal industry. This case showed that a lack of communication with lower-level employees resulted in a delay in restructuring the industry in accordance with new external

economic demands (Rybak & Rybak, 2020, p. 13). This delay was caused by a lack of involvement of lower-level employees which resulted in low motivation from employees and resistance to the changes proposed (Rybak & Rybak, 2020, p. 13). Ultimately, such a resistance to change and motivation leads to strain on lower-level employees due to the pressure they will feel to adapt to policies formulated without their involvement or knowledge, which will ultimately hinder the amount of progress that can be booked on something like sustainability (Lupton, 1971; Rybak & Rybak, 2020). Accounting for the strains and resistance organisational policy receives from their employees is furthermore related to topics like feasibility, which must be considered when implementing new organisational policies if organisational action is going to be taken, as will be further discussed in Chapter 3.

Reports from bottom-up initiatives implemented in current research can be found in university campuses where students and faculty took on the role of championing more sustainable practices on their campus and made sure their voices were heard (Brinkhurst et al., 2011, p. 343; Disterheft et al., 2015, p. 19). One downside of this case was found to be that the role of internal champion had to be filled by the organisers themselves, often leading to gaps in leadership and a dependence on a few activists (Brinkhurst et al., 2011, pp. 342-343). While the bottom-up approach of student and faculty championing showed remarkable results, the self-organisation component could lead to organisational problems long-term (Brinkhurst et al., 2011, pp. 342-343). In order to mitigate this drawback, the bottom-up approach needs to be embedded in an organisation without the need for internal champions (Brinkhurst et al., 2011, pp. 342-343). The first step towards reaching this, is to create a method which can be used by organisations which represents the bottom-up approach and perspective-sharing method discussed here without depending on internal champions (Disterheft et al., 2015, p. 19).

Critiques of the traditional top-down approaches suggested that top-down approaches are ill-suited for representing multiple perspectives and values, making it unsuitable for a topic like corporate sustainability where value tensions inevitably arise and where multiple diverse values arise. Thus, for firms to drive organisational action, bottom-up perspectives must be included in a way that allows the inclusion of different perspectives to inform policy but one that does not rely on the role of internal champions (Disterheft et al., 2015, p. 19). For corporate sustainability, this would mean the inclusion of bottom-up perspectives on addressing the value tensions that can arise. One

of the ways in which current research suggests a bottom-up approach to topics that present value tensions is through the concept of perspective sharing. An exact method or tool for facilitating such a bottom-up approach which in the context of corporate sustainability is still missing in current research.

2.2. Actionable challenge

The actionable challenge that arises from the identified research gap is the need to develop a method which addresses the way in which firms can facilitate a bottom-up approach in the context of sustainability which is in line with a relevant normative analysis and does not rely on internal champions (Disterheft et al., 2015, p. 19). As explained in Chapter 1, corporate sustainability is related to justice-based values since it characterises treatment of the environment by firms (Dahlmann & Grosvold, 2017, pp. 264-265; McLoughlin & Meehan, 2021, p. 267). A method needs to be developed to bridge the gap between “what is” and “what should be” in the context of firms. Otherwise, decisions related to the sustainability of firms’ risk undermining outcomes of justice related to sustainability due to the operational and profitability considerations of firms. The exact method of normative analysis which must be used when discussing the development of a bottom-up approach to corporate sustainability will be further explored in Chapter 3.

2.3. Conclusion

This Chapter has further clarified the problem that was identified in Chapter 1 by motivating the relevance of addressing the problem. An actionable challenge was furthermore discussed which consists of formulating a bottom-up approach to sustainability in line with a relevant normative analysis. In formulating a bottom-up approach to corporate sustainability, the outcome must address the value tensions that were identified in Chapter 1 and address the shortcomings of a top-down approach. The way in which the shortcomings of a top-down approach to corporate sustainability can be resolved is through formulating a method in line with the ideas of perspective sharing (Luo et al., 2020; Wannags & Gold, 2020) as a way to address value tensions which arise in corporate sustainability. To address the value tensions of corporate sustainability in the solution concept as well, the value tensions must be related in a way that allows such perspective sharing to take place. The perspective sharing can take place through a formulation of the value tensions and their implications at the corporate level in order for sustainability policy suggestions within the firm to be specified. These findings will inform the solution concept design in Chapter 4. In

the next Chapter, the existing solution space will first be explored. This will be done through an exploration into relevant normative theories to ground the design in a normative analysis as well as an evaluation of current tools or methods that aim to address corporate sustainability.

3. Exploration of solution space

The previous chapter discussed the design need of a bottom-up approach to corporate sustainability and motivated the relevance of conducting a normative analysis of corporate sustainability to ground the solution concept in relevant normative theories. In order to do conduct a relevant normative analysis, this chapter consists of reviewing existing normative theories and existing tools and methods relevant to the identified problem (Stange et al., 2022, p. 6). The outcome of this exploration is a succinct selection of normative theories and limitations of current tools and methods that will inform the final solution (Stange et al., 2022, p. 4). The use of such normative theories aims to explain the problems that arise in the gap between “what is” and “what should be” in corporate sustainability by conducting a relevant normative analysis.

This chapter concludes by identifying the way that the value tensions from Chapter 1 and Chapter 2 are identified in business administration literature, as explained in Chapter 1, through looking at current tools and methods, this is a relevant step of the focus on exploring the existing esolution space since their limitations will be used to inform the solution concept further.

3.1. Normative approach

To review existing knowledge relevant to the problem defined in Chapter 2, the broadly defined concept of corporations’ responsibility to take climate action needs to be specified. Therefore, the normative approach will focus on exploring the way that climate ethics deals with the issue of sustainability goals within firms and the potential consequences of an ill-defined approach.

The issue of adhering to sustainability standards is discussed in the literature on climate ethics through making a distinction between ideal and non-ideal worlds, in the latter, attaining justice is limited by the assumption that parties have both imperfect knowledge and less moral motivation than needed (Pickering, 2016, p. 258). This distinction draws from the philosophy of Rawls (1999) which assumes ideal theory and in doing so proposes that all beings have the same rationality in recognising justice and injustice and by extension that institutions are designed in such a way as to follow these universal principles of justice should be followed (Bourban, 2021, p. 2). Ideal theory provides an ethical guideline for full compliance only, e.g., assuming that parties have commensurable ideals and are equally motivated to reach targets based on the universal principles of justice mentioned previously (Heyward & Roser, 2016, pp. 5-6). Ideal theory would then be

insensitive to the lack of commitment firms have (Bai et al., 2024; Chu et al., 2023; Hennink et al., 2020). According to ideal theory, firms should be acting on reducing their emissions now because this is a requirement of justice. If firms were to act on reducing their emissions, they must be sufficiently motivated to do so. However, this motivation might be lacking within firms (Schaltegger & Burritt, 2018, pp. 244-246). What is relevant here then is further elaborate on the idea that managers within have different motivations to conclude whether managers can be appealed to using ideal theory's demands of firms.

Historically, firms have not treated the environment the way climate justice would require. An example of this is the 400 million tons of plastic pollution caused by food production corporations worldwide (Cowger et al., 2024, p. 3) or the involvement of car manufacturing companies like Volkswagen Auto Group, Mitsubishi Motors, and Suzuki Motors in falsifying emission tests on their manufactured cars (Li et al., 2018, p. 3167). Empirical research on the car manufacturing case shows that the motivation of managers is an important factor which influences the likelihood of greenwashing practices within firms (Li et al., 2018, p. 3168). These cases show that firms, or more specifically managers within firms, have either had a different conception of what an environmentally just way to operate looks like, compared to what climate justice requires, or has not considered climate justice at all. Corporations therefore have had different motivations to what climate justice requires.

This different motivation would be a motivation to obtain profit over acting in an environmentally just way in cases where such a trade-off occurs. If firms need to pollute to operate then their motivation for lessening pollution would be limited to the extent to which they perceive measures to be compatible with their operations or that which keeps the firm running. Empirical research shows that several firm characteristics (such as age, size, and sector) (Balasubramanian et al., 2021; Pereira & Vence, 2012, pp. 79-81) as well as business level characteristics (such as perceived cost savings, expertise of staff and management, market expansion, or cooperation with other firms) influence the extent to which firms are willing to engage in environmental practices (Pereira & Vence, 2012, pp. 79-81). This adherence to strategic elements of environmentalism over moral requirements of climate justice, which are reached in ideal theory, shows a lack of motivation to adhere to the demands of ideal theory. This lack of motivation is derived from the fact that

corporations have had the means to both lower their emissions and have participated in a system which has led to higher emissions and more pollution (Geiser, 1994; Gu et al., 2020).

Taking immediate and urgent actions today according to what ideal theory requires from firms would be unrealistic due to the motivation of firms that is not fully compatible with the view of climate justice which ideal theory is based on. This is unrealistic since climate justice assumes actors are willing to take these immediate and urgent actions to protect the environment from further harm (Bai et al., 2024; Whiteman et al., 2013). Respecting current planetary boundaries would similarly be based on ideas of distributive justice (distributing fairly to disadvantaged groups (Caney, 2018, p. 2)) and global justice (recognition of the disproportionate impact of climate change (Moellendorf, 2012, pp. 132-133)) as climate justice would require (Biermann & Kim, 2020; Whiteman et al., 2013). Ideal theory would therefore be ill-suited as a method to tackle the issue of emission reduction within firms, as ideal theory assumes that firms would be motivated as climate justice requires, or otherwise said have already taken active steps to reduce their emissions drastically (Heyward & Roser, 2016, p. 6). In the context of corporate sustainability, the full compliance approach of ideal theory would be problematic because of the fact that firms do not have commensurable ideals to those formulated by climate justice as illustrated by their lack of action when it comes to reducing their emissions (Foster & Clark, 2009; Geiser, 1994; Zhang et al., 2023).

One perspective that ideal theory could take on is the need to sanction firms into compliance with the demands of climate justice. However, early evidence from attempts to criminalize fresh water pollution in North America found that it was difficult to hold corporate entities accountable for crimes against the environment, and even more difficult to hold individuals within the corporation responsible due to the existence of a 'corporate veil' which shields corporate officials from liabilities (Kuruc, 1985, pp. 94-94). More recent empirical research on the sanctions taken against Samarco S.A.'s iron mining complex and their role in the breaking of a dam in Brazil (which impacted around 2000 ha of its surrounding land) showed that the impact of administrative sanctions (such as fines) on corporate behaviour were small (Garcia & Fonseca, 2018, p. 53). The effectiveness of sanctions against corporations as well as the complicated manner of corporate liability therefore make this a difficult to manage solution over the short run.

Now that the assumptions of ideal theory are challenged, non-ideal theory will be further explored as a possible scope for the subsequent normative analysis. In non-ideal theory the assumption of full compliance is challenged. The perspective of non-ideal theory deals with actors that are imperfect in knowledge and moral considerations (Bourban, 2021; Caney, 2016; Light & Taraska, 2016; Moellendorf, 2016; Papaioannou, 2021; Pickering, 2016), making it suitable for exploring sustainability-related topics within the corporate setting where other values than justice and sustainability can be prioritised. Non-ideal ethics provides the need to focus on the feasibility and implementation component of environmental policy. This means that in order to achieve this need, firms must have clear guidelines on how to implement environmental demands into their sustainability strategies. As discussed earlier in Chapter 2, there is a lack of approaches aimed at implementing sustainability demands within firms, specifically aimed at bridging the value gaps between market-based logics and emerging environmental logics using a bottom-up approach. A normative analysis which is grounded in non-ideal theory would adequately address this need for more guidance by addressing the gap between “what is” and “what should be” that arises because of the discrepancies between economic values and environmental values.

To summarise, non-ideal theory in climate justice primarily concerns itself with the question of how environmental policy should be implemented and with the idea that ensuring parties are able to adhere to the targets set is a crucial component of reaching a more environmentally just world (Bourban, 2021; Caney, 2016). The key aspect that makes non-ideal theory suitable in the case of corporate sustainability is its focus on reaching a more just world with actors who have a different motivation than what climate justice requires, where corporations fit the criteria of having different motivations.

Moellendorf (2016) proposes an objection to the approach of using non-ideal theory by arguing that non-ideal theory is ill-fitted to address the issues of climate change due to the urgency of the circumstances (p.104). The urgency of the circumstances pertains to the fact that the effects of climate change are already being felt all over the world (Singer, 2010, p. 182) and that non-ideal theory is slowing down the process towards reaching international agreements (Moellendorf, 2016, p. 118). Moellendorf (2016) proposes instead a focus on which background norms each participating party adheres to get to an agreement and proposes that this will aid the process of developing international agreements (p.118). Moellendorf (2016, pp. 118-120) assumes that

reaching international agreements will increase progress on combatting climate change. However, this is not necessarily the case. Since the signing of the Paris agreement, for instance, emissions have continued to rise as nation states have generally achieved very little in terms of emission reduction (Huijnen et al., 2016; Tubiello et al., 2021; Western et al., 2022). Furthermore, Moellendorf (2016) speaks about nation-states when discussing the shortcomings of non-ideal theory in the context of reaching environmental policy. In the context of international agreements, it might be true that non-ideal theory slows down the establishment of agreements when it comes to emission reduction. This critique does not directly apply to the corporate context as within the corporate context the use of non-ideal theory is more focused on reaching a more just world while being aware of the lack of commitment corporations have.

When dealing with actors that have a lack of commitment, non-ideal theory focuses on moving to a more just solution (Bourban, 2021; Moellendorf, 2016). The idea of dealing with different levels of motivation and commitment becomes useful when operationalising corporations to take climate action. Navigating imperfect actors specifically overlaps with the idea of providing roadmaps for firms to adhere to the environmental standards set in environmental policy because it assumes that parties implementing these standards have ideals and motivations which differ from those who write the policies. This approach has also been categorised as an action-guiding approach developed as a response to the gap between the urgency behind taking climate action, as explained earlier, and the gap that exists between policy and action (Bourban, 2021, p. 1).

Another trend which contributed to the development of non-ideal theory as an approach to climate justice was the widening gap between the requirements of climate justice, as defined by academics in the field, and climate policies on an institutional level (Bourban, 2021, p. 1). The gap has been justified as being the result of idealistic notions of what ethics requires and the extent to which institutions are able to formulate feasible policies from those ethical principles (Bourban, 2021; Caney, 2016; Pickering, 2016).

Non-ideal ethics requires an action-guiding approach to climate action and focuses on the navigation of what climate justice demands to the extent that it is feasible to do so. This is an ethical concern from both a climate justice perspective as well as a non-ideal ethics perspective. The climate justice perspective relates to the more fundamental idea that climate action is a moral responsibility which corporations are subject to while the non-ideal ethics problem relates to the

lack of action-guidance as a barrier to reaching a more just world. This research aims to address this identified problem and problem environment through formulating a framework which will support corporations in formulating corporate sustainability goals while considering the level of commitment firms can have as a possible factor. Formulating such a framework is in line with the concept of moving to a more just world with actors that have imperfect motivations as non-ideal theory proposes.

In this section, approaching the issue of sustainability within the corporate context from a non-ideal ethics perspective was motivated. The need for an action-guiding approach sets up the conditions for the solution concept. What remains is a deep dive into the non-ideal circumstances that the solution concept should encompass since this will help bring to light the factors that limit the motivations of firms when it comes to implementing sustainability into their operations.

3.2. The non-ideal circumstances

The previous section mainly centred around the theoretical knowledge from the climate ethics field and motivated the normative approach to this research. Here, ideal ethics was found to be inadequate in addressing corporate sustainability as ideal ethics assumes ideal circumstances which would mean full commitment from corporate actors when it comes to climate action. The reality is different since it showed that corporations have less than perfect motivations. This led to the conclusion that to move to a more just world, ethical approaches that assume partial compliance must be considered. To do this, non-ideal ethics proposes the use of an action-guiding approach. To formulate such an action-guiding approach however, first an overview of the non-ideal circumstances around corporate sustainability must be given. This will serve to inform the solution concept and furthermore define what action-guiding in the context of corporate sustainability would constitute. To do so, research from the business administration field will be consulted. Consulting business administration literature allows for a further understanding of both the imperfect motivations of corporations by finding out where a lack of commitment arises and informing the solution concept by accounting for these dimensions. Understanding the circumstances of firms is an important step towards encouraging compliance with principles of justice.

As the discussion on the normative dimensions of emission reduction goals showed, firms need to be able to account for the changing influences of environmental factors on businesses. This

responsiveness to external demands is also called “reflexivity” (Stahl et al., 2019, p. 4). There is currently a lack of research on the effect of reflexivity in the context of environmental factors in the business administration domain, even though a part of considering justice-based values in corporations requires an anticipation of external and changing factors (Gersel & Johnsen, 2020; Golob & Makarovič, 2022; Hibbert & Cunliffe, 2015; Stahl et al., 2019). In the field of public administration the concept of reflexivity is used as a tool to see where in institutional governance processes more responsiveness to the environment is needed (Dryzek & Pickering, 2017, p. 354). Specifically in steps of governance processes where differing ideals are at play (Dryzek & Pickering, 2017, p. 359). The way in which reflexivity is then used as a method is through identifying the dimensions where tensions seem to arise and providing multiple directions in which a decision on these dimensions can go (Dryzek & Pickering, 2017). These multiple directions serve as tensions which can be managed using deliberative processes (Dryzek & Pickering, 2017). The exact applicability of this framework to the corporate context needs to be discussed more, however the concept of reflexivity and its close relation to the normative dimensions of emission reduction goals justifies a focus on reflexive governance practice when it comes to corporate sustainability. This is furthermore in line with the demands of non-ideal theory, as differing ideals and motivations are ethically permissible and the focus is on recognising the differing ideals and motivations and figuring out a way to move to a more just world from there. The focus on the subsequent analysis will therefore be on the extent to which differing, competing, directions are at play when it comes to corporate sustainability, specifically drawing from business administration research in order to get a more thorough grasp of what the non-ideal circumstances of corporate sustainability constitute.

When it comes to implementing more sustainable practices within the corporate context, empirical research shows that firms find this process both more time consuming and costly (Chakrabarty & Wang, 2012, p. 216). These empirical findings are related to the concept of “short-termism” that is cited in current literature (Bosch-Badia et al., 2018, p. 10; Chakrabarty & Wang, 2012, pp. 208-210). Short-termism relates to the tendency of firms to prioritise short-term profits over long-term investments when the outcome of these investments are perceived as uncertain (Bosch-Badia et al., 2018, p. 10; Chakrabarty & Wang, 2012, pp. 208-210). This issue of short-termism has been explained in business administration literature from the perspective of the greater economic system in which corporations operate. If firms need to obtain profit in order to survive, then it is quite

rational for firms to prioritise profits which are certain over profits which are uncertain (Stahl et al., 2019, p. 20). This furthermore results in the treatment of sustainability in a reactive way, meaning that it is considered as a necessarily evil when imposed on firms rather than a chance to act in accordance with the planetary boundaries of the earth (Inzelt & Csonka, 2017; Painter-Morland & ten Bos, 2011; Stahl et al., 2019). The imperfect motivation of firms then relates to their needing to obtain profit in order to survive, and the perceived uncertainty of the returns they will receive on long-term investments when it comes to more sustainable practices.

In order to produce a method which is sufficiently action-guiding then, the method needs to consider that one of the factors which guides the decisions of firms on the topic of sustainability is this aspect of uncertainty with regards to returns on investments. From an ideal theory perspective it would be sufficient to disregard this perceived uncertainty and to urge the need for immediate action which would require firms to implement more sustainable practices regardless of the extent to which these would be profitable. From a non-ideal theory perspective however the approach of ideal theory would be disregarded on the grounds that empirical studies show that firms lack the motivation for immediate action and that profitability is an aspect which constitutes the extent to which firms are motivated to take climate action. A solution concept in line with non-ideal ethics would therefore accommodate the extent to which profitability as well as sustainability can be considered a trade-off in the corporate context.

In current research, responsibility of corporations are explained in a multitude of ways. The focus here will be on the responsibility of corporations to take climate action. When it comes to the responsibility of firms to take climate action, the debate often turns to the responsibility firms have towards society at large (Coutinho & Rok, 2015; Dragomir, 2013, p. 33; Reisch, 2016). This shift in perspective takes place mainly because of the perception that taking climate action does not fall under the responsibility of firms, and should therefore serve the common good of society (Reisch, 2016, pp. 11-19). Here, moving to integrate more sustainable practices is then again found to not be in line with the main responsibilities of firms and is treated as an externality. This perspective is challenged by corporate social responsibility, where firms are expected to not only validate their own existence but also contribute to the common good of society (Dragomir, 2013, p. 33). Serving the common good of society either way comes back when discussing the topic of corporations acting sustainably, whether this is treated as an externality or as a part of the main responsibility

of a firm is an aspect where disagreement arises. There is currently no empirical research done on what the effects of this dichotomy would be to the integration of sustainability practices within firms. This viewing of sustainability as either an externality or an extension of the responsibilities of the firm can be brought back to the discussion of ideal versus non-ideal ethics. Ideal ethics would presume all firms would have a sense of urgency in line with what climate justice requires which would result in immediate actions by corporations. Non-ideal theory would be more sensitive to the idea that some firms do not necessarily regard climate action as part of their primary responsibility and simply as an externality to be dealt with. In order to account for this imperfect motivation, which non-ideal ethics requires we do, a solution concept which is sensitive to the idea of sustainability's treatment as an externality must in effect also include the potentiality of firms treating sustainability as an externality and set up conditions for partial compliance in such cases. The solution concept must therefore be sensitive to the dichotomous treatment of sustainability as either a primary responsibility or not and the effects this would have on implementing sustainability goals within firms.

3.3. Current tools and methods

In answering the main research question "*How can firms facilitate a bottom-up approach to corporate sustainability in line with justice*" it is important to explore whether there are current tools and methods which already facilitate a bottom-up approach and whether these tools already succeed in facilitating it in line with justice.

A way in which current research in the business administration field resolves the integration of different value perspectives in corporate sustainability is through community engagement methods. One of these methods is through a network or participatory approach which aims to incorporate external demands in firms strategies through engaging with relevant stakeholders (Høivik & Shankar, 2011, p. 192). This is a subset of an approach where firms do everything that is mandatory, or required by external policy, as well as take voluntary actions to integrate externalities into their strategies (Høivik & Shankar, 2011, p. 178). This approach furthermore assumes responsibility of firms beyond what they are mandated to do by external policy.

One important aspect of corporate sustainability as cited in business administration literature is the need of information provision to stakeholders (Blok, 2023; Delgado-Ceballos et al., 2023; O'Riordan, 2017) which moves from the assumption that stakeholders have a right to know about

what a firm is doing in terms of sustainability initiatives. To take a closer look at the way this information provision issue is treated, a framework which is discussed in business administration research called the “double materiality” framework needs to be elaborated on (Delgado-Ceballos et al., 2023). The double materiality framework states that there are two ways in which firms provide relevant information to its stakeholders, relevant in the sense that it can influence judgement or decisions of the stakeholders that directly impact the firm or the firm’s image (Delgado-Ceballos et al., 2023, pp. 3-4). Here, a distinction is made between the stakeholder materiality and financial materiality. Stakeholder materiality includes the external impact of the firm, to the environment or society for instance, while financial materiality includes decisions about investment decisions (Delgado-Ceballos et al., 2023, p. 4).

The inclusion of both the way that environmental and societal risks will affect firms' operations, along with the way that firms' operations affect the environment and society at large, allow firms to account for the material effects of their business, material in this case meaning everything that has an impact worthy of consideration and reporting on (EU, 2022). Determining this aspect in current literature is mitigated by including stakeholders in the discussion on material risks (Delgado-Ceballos et al., 2023).

The double materiality approach lacks a relevant normative analysis on which the impacts of firms should be based and immediately jumps to a way in which material risks should be reported and accounted for. In order to formulate a framework which is in line with the reflexivity aspect introduced by Dryzek and Pickering (2017), a step has to precede this stakeholder inclusion aspect through identifying the value tensions present in corporate sustainability decisions. After these dimensions have been identified along with their tensions, then the inclusion of stakeholders for perspective sharing can take place. Therefore, the stakeholder and double materiality approaches are not readily translatable to the solution concept as the framework which will be developed will need to address the prior step of existing tensions first at an internal level, specifically using a bottom-up approach as described in Chapter 2. There is still a lack of approaches which address the issue of value tensions in corporate sustainability and have formulated a bottom-up approach to do so.

This section has identified relevant concepts and debates in business administration research which should inform the solution concept. Corporate sustainability was defined as the intention of firms

to operate within planetary boundaries. Reflexivity is a concept that was found to be closely related to the implicit idea of responding to environmental demands. The concept of reflexivity was found to be lacking in current research on corporate sustainability, however research from governance literature showed its applicability to environmental governance. One of the ways in which reflexivity should be applied to corporate sustainability is by identifying complex dimensions present in corporate sustainability and the arising tensions therein. This was found to be in line with non-ideal theory where action-guiding approaches are a valued way to move to a more just world. The identified tensions furthermore showcase the imperfect motivations of firms, which non-ideal theory assumes as well.

The tensions which were identified in current research include the perception of sustainability as an externality by firms which was found to impact the extent on corporate sustainability goals and strategies. The perceived profitability of sustainability initiatives was furthermore identified as a tension which influences the general attitude towards sustainability within firms. Community engagement methods as well as reporting on material risks were identified as ways in which business administration literature currently deals with tensions between ideals, but which insufficiently focus on implementing a normative analysis. Since they were found to be focused too much on integrating different perspectives and not on first mapping out the complex dimensions, or non-ideal circumstances, that firms deal with and addressing the value tensions using a bottom-up approach as discussed in Chapter 2.

4. Design solution concept

In this chapter, a solution concept will be designed. The solution concept will aim to answer the sub-question “*What method(s) need to be used when facilitating a bottom-up approach to corporate sustainability*” by proposing deliberation as a method to tackling the identified complexities in Chapter 3. This chapter argues that deliberation is a fitting method because of its ability to facilitate a bottom-up approach to decision-making. The limitations of applying the method to the corporate context will be discussed accordingly.

Current research which uses the concept of deliberation in relation to reflexive governance will be used as a basis for this method. This chapter will furthermore expand on the use of non-ideal theory as explained in Chapter 3 by proposing a set of identified complexities. The normative analysis behind this mapping of complexities was explained in Chapter 3, this chapter therefore concludes this point by noting the impact of organisational commitment to sustainability on the identified value tensions.

4.1. The solution concept

Chapter 3 concluded that in order to account for complexities in the goal setting process around corporate sustainability, first an overview needs to be made of the different values in the context of corporate sustainability which can lead to conflicting outcomes. Thus, accounting for the issue of partial compliance as defined by non-ideal theory. Chapter 2 established that a focus on facilitating a bottom-up approach is crucial to addressing corporate sustainability and introduced the concept of perspective sharing but identified a gap in a method or tool for facilitating a bottom-up approach using perspective sharing. The solution concept will formulate such a method for facilitating a bottom-up approach by first identifying the value tensions that are present through different dimensions of corporate sustainability and the impact it has on organisational policy or decision-making.

For facilitating this approach to addressing value tensions in the context of sustainability, and largely in the context of going beyond what non-ideal theory requires, the framework in Table 2 is developed based on the findings in Chapter 3:

Dimension	Complexity	Implementation	Source
------------------	-------------------	-----------------------	---------------

<p>Justice-embedded practice versus monetary gain</p>	<p>Question to assess the current situation: Why does your firm consider sustainability as part of its strategic goals?</p> <p>Question to reflect on a desirable way forward: On what basis should the firm include sustainability as part of its strategic goals?</p>	<p>Justice-embedded practice would mean including sustainability in the core practices of firms, in addition to its strategic goals as an additional pillar.</p> <p>Monetary gain would mean not prioritising sustainability as a core practice when it would require monetary investments without a clear payback period.</p>	<p>Dossa and Kaeufer (2014)</p> <p>Høivik and Shankar (2011)</p> <p>Bosch-Badia et al. (2018)</p> <p>Dragomir (2013)</p> <p>Coutinho and Rok (2015)</p> <p>Hoffman et al. (2022)</p>
<p>Core versus non-core operation</p>	<p>Question to assess the current situation: Where is sustainability integrated in the firm?</p> <p>Question to reflect on a desirable way forward: Why should sustainability be integrated into all parts of the operational process,</p>	<p>If sustainability would be a non-core operation, designated persons are assigned at a central level to make emission reduction prioritisation goals. Given the ambiguous nature of these goals from a policy-side, these persons would both decide what is</p>	<p>Bosch-Badia et al. (2018)</p> <p>Chakrabarty and Wang (2012)</p>

	<p>or should it be specific to a specific department?</p>	<p>prioritised as well as how to report on it.</p> <p>If sustainability were a core-operation, persons from different areas of the firm would brainstorm about emission reduction goals and decide on how to report on such matters.</p> <p>The difference between the two would manifest between embedding data collection and reporting in the core activities of different departments versus identifying the progress at a central level.</p>	
<p>Prioritisation versus generalisation</p>	<p>Question to assess the current situation:</p> <p>How is the firm currently prioritising emission reduction goals?</p> <p>Question to reflect on a desirable way forward:</p>	<p>Prioritisation would mean taking the most resource-intensive part of a firm’s operations and setting emission reduction target plan based on that.</p> <p>Generalisation would mean taking the entirety of a firm’s operations and setting emission reduction goals that address the entirety of a</p>	<p>Guiltinan (2009)</p> <p>Di Vaio et al. (2022)</p>

	<p>How should the firm prioritise specific emission reduction goals?</p>	<p>firm's operations. In this situation the reporting on a firm's operations generally may take focus away from those areas where the emissions of firms are disproportionately higher. An example is a firm which uses scarce resources to produce specific products. Here a large part of their carbon footprint might be the use of those scarce resources. Reporting on progress with regards to the emissions this same firm uses across the board may prove superficial compared to reports on the carbon footprint of the scarce resources that are used in the firm's products.</p>	
<p>Proactive versus reactive attitudes</p>	<p>Question to assess the current situation: Does the firm take a proactive or reactive stance when it comes to sustainability? Does the firm take steps to become more sustainable when it becomes mandatory or out of their own initiative?</p>	<p>If sustainability is regarded as an anticipatory practice, the firm would take actions today which would contribute to the data collection and analysis related to emission reduction goals.</p>	<p>Painter-Morland and ten Bos (2011)</p>

	<p>Question to reflect on a desirable way forward:</p> <p>If there is no expectation that reporting on non-financial matters will become mandatory in a few years, should firms still try to formulate demands for it? Why or why not?</p>	<p>If firms would assimilate to policy as it emerges, this would mean that the firm would not prepare today in terms of data collection and analysis for future demands on reporting on emission reduction goals.</p>	<p>Inzelt and Csonka (2017)</p> <p>Stahl et al. (2019)</p>
--	---	---	--

Table 1: Overview of complex dimensions that arise in corporate sustainability. Adapted from Dryzek and Pickering (2017)

This framework is an adaptation of the reflexive governance theory set up by Dryzek and Pickering (2017) which identifies several dimensions and tensions in reflexive governance, as explained in Chapter 3. Dryzek and Pickering (2017) propose the use of deliberation as a way to navigate these tensions. This will be further elaborated on in the next section, specifically the application of this method to the corporate context. For now, the following dimensions are developed based on the findings from Chapter 3 and motivated using relevant literature. This approach has been utilized to come to a dimension-complexity model which reflects the value of reflexivity as defined in the reflexive governance approach by Dryzek and Pickering (2017). Reflexive governance denoting the institutional arrangements that are made in line with external, changing, and volatile demands (Dryzek & Pickering, 2017). The following section will further elaborate on each of the dimensions.

Justice-embedded versus monetary gain

The first dimension identifies a tension between engaging in sustainability because of monetary gain or because of justice-embedded values. As explained in Chapter 2, sustainability relates closely to justice embedded values. Those justice embedded values around sustainability relate to broader themes of fairness, planetary boundaries, protecting the rights of disadvantaged groups as well as future generations (Inzelt & Csonka, 2017; Painter-Morland & ten Bos, 2011; Stahl et al.,

2019). This leads to a situation where climate science needs to be translated to fit the practice of corporations and vice versa. Corporations are economic actors and handle both the effect the firm has on the environment, as well as the influence of sustainability decisions on the firm's financial or operational level. The value tension between making sustainability decisions based on justice-related values as opposed to monetary gains is one dimension where tensions may arise. The question that arises here is to what extent the organisational processes must be informed by justice-related values versus monetary gain. The complexity that arises here is the tension between what firms identify as their key selling points, e.g., cutting edge technologies, and the idea of making sustainability a core activity to the extent that is aligns with the mission and vision of a firm.

Core versus non-core operation

The second dimensions in the non-ideal approach to considering emission reduction goals, is to address the bottlenecks to setting sustainability goals identified in the non-ideal circumstances section of Chapter 3. Mainly the tension that is present when discussing sustainability as an operational goal within firms. An example of a question that arises here is whether sustainability reporting should be integrated in all parts of the organisational process or specific parts of the organisation. The complexity that arises here is the tension between core versus non-core operations and what firms traditionally regard as their core activity. The trade-off here considers on the one hand recognising sustainability as a core operation of the firm. This means integrating it on all the levels of a firm's organisational process. While on the other hand the perspective of sustainability as a non-core operation takes place. The latter perspective views sustainability as a necessary evil that firms need to report on but that are not all too relevant to the firm and in that way does not inform decision-making at a more fundamental level.

Prioritisation versus generalisation

When setting corporate sustainability goals, a decision needs to be made about what part of a firm's activities should be tackled by these sustainability goals depending on the extent to which they are relevant to a firm. This tension constitutes the difference in attitude between wanting to report on a firm's environmental impact in its entirety or prioritising those steps in the value chain that are most relevant to the firm. Looking at and accounting for the internal effects that external factors,

such as rising environmental issues, societal demands, or shortages in the supply chain. A question that arises here is to what extent a focus on a specific point of the value chain is needed as opposed to a more generic overview of every step of the value chain and how decisions based on prioritising one aspect over another are made. The complexity that arises here is the extent to which specific value chain activities which are more resource intensive should be prioritised versus a focus on reducing emissions across the value chain.

Anticipation versus assimilation

The fourth dimension includes a value tension which relates to the idea of sustainability as a core operation versus as a non-core operation but zooms in on this idea of making sustainability an actionable point on the corporate agenda, specifically from a risk management perspective. Here, the value trade-off takes place between either anticipating future demands of society, policies, or the environment by taking actions that were previously defined as “voluntary actions” or remaining compliant insofar as responding to sustainability demands as required by law, defined as “mandatory action” (Høivik & Shankar, 2011, p. 178). Here, a question that arises is to what extent sustainability should be regarded as an anticipatory practice, scanning a firm’s environment, and forecasting possible outcomes to consider versus responding to immediate environmental demands. The complexity that arises here is the lack of emission reduction policies that are (currently) available as well as the influence of emission reduction prioritisations on resource intensive operations which results in a need for action from actors themselves. This need for action includes a normative question of assessing to what extent the attitude towards sustainability is in line with requirements of justice.

These dimensions identified in Table 2 show different complexities where value tensions take place. These dimensions more closely link to the value tensions mentioned in Chapter 2. These dimensions relate to the trade-off that are made when deciding between prioritising social and environmental values over economic values and are closely related to the differing levels of commitment used in non-ideal and as discussed in Chapter 3. The non-ideal approach is most suited for a situation where different value prioritisations can manifest, as is the case in corporate sustainability. Deliberation includes accounting for different perspectives and allowing these different perspectives to interact with each other. Using deliberation as an approach therefore

assumes different values and motivations can take place. The manifestation of different value prioritisations in the case of corporate sustainability can be related to the non-ideal circumstances and imperfect motivation which non-ideal theory utilizes, as explained in Chapter 2. This is connected to sustainability strategies as it encompasses the different competing perspectives which firms can account for.

4.2. Deliberation: theoretical background

As explained in the non-ideal circumstances of Chapter 3, the model which the solution concept is derived from proposes using deliberation as a method to resolve the identified tensions (Dryzek & Pickering, 2017) in the complexity model. This chapter will provide a theoretical background of deliberation and conclude by assessing whether the concept as proposed by Dryzek and Pickering (2017) is applicable to the solution concept. In doing so, the focus will be on the difference between the concept as defined by political theory and as defined by management literature.

In political theory, deliberation is often cited in relation to democracy. Democracy, and specifically deliberative democracy, provided a method to producing justice through allowing for different perspectives to interact following the idea that justice is plural (Dryzek, 2015, pp. 364-366). The very act of distributing agency over different actor groups is democracy and allowing them to map out their own approaches to justice is a deliberative act (Dryzek, 2015, p. 366). Deliberation according to Dryzek (2009) involves engaging in open discussion with an even playing field, no power dynamics or coercion, which encourages reflection on preferences, there is also an openness to transformation (pp.1381-1382). Management literature focuses on this deliberation aspect in relation to providing reasons and arguments for prioritising specific strategic goals over others (Gilbert et al., 2022). This can be equated to the definition of deliberation given in political theory, on the aspect of encouraging reflection, but is more focused on supporting the decision-making process with regards to strategic prioritisation. Because of this, the approach towards deliberation according to political theory is not directly translatable. In corporations, people are divided into job functions and titles which skew the power dynamics as a result. Therefore, there is also a more confined space in which deliberation can take place since there would be limits to the extent to which participants would be expected to be comfortable openly reflecting and sharing with

coworkers, subordinates, or superiors within firms. Therefore, in the case a firm is supposed to mimic the public sphere, a problematic component would be the difficulty in providing a space where power structures are irrelevant. Since within a firm people hold positions which hold hierarchical value, hierarchical in relation to their superiors, co-workers, etc. It is therefore important to consider what part of deliberation, as defined by political theory, can be mimicked in the context of corporate sustainability.

Expanding deliberation to the non-state context has also been discussed in political theory. According to Dryzek (2002, p. 91) this idea of extending the deliberation framework to non-state actors, described as discursive democracy, is justified when these new actors provide a voice for new perspectives which were not considered before (Dryzek, 2002, p. 92). Here, discursive democracy also aims at including corporations in policymaking and is less concerned with how deliberation would take place in the non-public sphere (Dryzek, 2002, pp. 92-94). Contemporary management literature has also echoed the need to bridge the gap between business ethics and deliberative democracy by preaching the importance of including corporations in deliberative democracies (Felicetti, 2018). This does not resolve the issue of how to facilitate a deliberative approach in the non-public sphere since the focus is more on including corporations in public debates. This perspective focuses on including non-state actors in the democratic, deliberative process, and is therefore different to the way deliberation is defined in management literature. Using deliberation as a method in addition to a complexity model that showcases the tensions at play when it comes to corporate sustainability then falls short when using political theory in the corporate context. It is therefore important to consider how the tensions identified can be resolved in the corporate context. Resolved to the extent that the concept solution can be action guiding, meaning that it will aid the process of setting corporate sustainability goals by resolving value tensions using a bottom-up approach. The extent to which the model will be found to be action guiding enough will be elaborated on in Chapter 5. However, what is important to mention here is that support in sustainability goal setting processes would imply that firms are able to resolve the tensions explored in the different dimensions while following a bottom-up approach.

The concept of deliberation as defined by management literature is introduced as way to justify going one way instead of another (Felicetti, 2018; Forester, 1999; Gilbert et al., 2022). This definition does not set up a public context within which deliberation should take place, as political

theory does do, but instead defines an approach in which decisions and their corresponding consequences are further elaborated upon and thought about (Felicetti, 2018; Forester, 1999; Gilbert et al., 2022). This aspect of deliberating to the extent that it entails justifying strategic decisions can set up a context within which a bottom-up approach can be facilitated as a method of integrating different perspectives and views. One in which deliberation takes place to facilitate discussions around values in corporate sustainability, and where these justifications are based on different motivations for taking climate action which was previously found to be in line with non-ideal ethics.

4.3. Use of deliberation

The previous section identified the difference between the way in which Dryzek and Pickering (2017) define deliberation, which follows the concept as defined by political theory, and the way management literature defines it. Applying the deliberative approach that Dryzek and Pickering (2017) proposed in their reflexive governance model to the corporate context was found to have limitations. The discussion was however not completely resolved, as what still needs to be explored is what the added value of deliberation as defined by Dryzek and Pickering (2017) would be to the application of the solution concept in the decision-making process.

One of the primary advantages of using deliberation as defined by Dryzek and Pickering (2017) in the context of corporate sustainability is its ability to inform, interact, and then assess opinions about corporate sustainability using a bottom-up approach. This method can provide valuable input instead of just justifying decision-making because the conclusions drawn from deliberative sessions are expected to be the result of interaction, education, and thoughtful discussions (Rothwell et al., 2016, p. 735) which have the ability to induce perspective shifts and increase commitment. The outcome of such discussions results in holding responsibility over organisational arrangements which lead to actionable plans and goals is for members to be actively involved in the goal setting procedure which can result in perspective shifts and increased motivation instead of only justifying decision-making, as management literature suggests. Therefore, the concept of deliberation as political theory defines it would be more suitable for the justice-based approach taken in this research.

To conclude, the extent to which the original approach of Dryzek and Pickering (2017) can be applied to the corporate context is limited since the corporate context does not suffice the

conditions which political theory requires (Dryzek, 2009, 2013, 2015). Consequently, deliberation as defined by management literature was further explored. Deliberation according to management literature constitutes a way to justify the strategic choices made (Felicetti, 2018; Forester, 1999; Gilbert et al., 2022). Despite the limitations in applying deliberation, as defined by political theory, to the corporate context it was still found to be valuable in its ability to increase motivation for justice. This would constitute a reflection on the different approaches to tackling corporate sustainability, or the tensions, and deciding based on these reflections. This will aid the justification of the strategic decisions made in accordance with a more bottom-up approach that is appropriate within the corporate context but does not aim to remove power relations entirely as deliberation in political theory does.

4.4. Deliberation as a method: the solution approach

To briefly reiterate, the solution concept identified value tensions in corporate sustainability. The proposed method of facilitating a bottom-up approach to considering these value tensions in corporate sustainability is through deliberation as a method to include individual level perspectives.

Deliberation as a method in the solution approach would take on the following structure. The approach's setting is the corporate context, and its structure is a workshop session. The participants of the workshop would be employees from different levels and departments. This section will propose that employees from different levels and departments ensures that some form of discussion takes place where different values can be brought up and a discussion around what those values mean to the participants, and therefore some element of the transforming of perspectives used in the political theory approach to deliberation will be represented.

As explained in subsection 2 of Chapter 4, the conditions of deliberation as used in political theory cannot realistically be mimicked to the full extent. Despite the limitations however, aspects of deliberation as described in political theory were found to be helpful in inducing perspective shifts and increasing motivation. Including employees from different levels and departments ensures that there is still some form of changing perspectives and meaningful discussions around values, however the idea that power relations will be present within firms due to their hierarchical nature must be kept in mind when facilitating the approach. Considering the power dynamics within firms means that the workshop session should take place under specific circumstances which

counterbalance the power dynamics. One way in which the skewed power dynamics will be considered in this solution concept, is by ensuring that the session takes place in a bottom-up approach. This means lower-level employees will be included to make sure they feel comfortable voicing their perspectives on the status quo.

Lower-level employees allude to employees that have not taken an active role in the current sustainability agenda setting. It further means there will not be any managers present to allow employees to freely express their opinions without feeling inhibited because their superiors are present (Milliken et al., 2003). The way in which deliberation can take place in the corporate context is through facilitating a bottom-up approach to avoid inhibiting employees from speaking out (Milliken et al., 2003). Higher-level employees play a representative role, both in policy decisions as well as to employees, which limit the extent to which they can participate in such sessions based on principles of power dynamics (Munduate & Bennebroek Gravenhorst, 2003). Therefore, deliberation should take place at a lower level where open reflection and discussion can take place.

Political theory says that in order for deliberation to happen, open discussion and reflection about preferences should take place, there should be no power dynamics, and there should be an openness to transformation (Dryzek, 2009, pp. 1381-1382). In the corporate context power dynamics will be present and are therefore not translatable to a method of deliberation applied in that context but will be mitigated by applying deliberation to a setting where power dynamics are minimal, namely by including employees from the same organisational level.

The proposed use of deliberation in political theory (Dryzek, 2002, 2013; Dryzek & Pickering, 2017) is different from stakeholder dialogues introduced in responsible innovation (Blok, 2014, p. 172). The definitions are similar in their aim to facilitate a space for stakeholder to discuss about their views and opinions on a specific topic (Blok, 2014, pp. 172-173; Dryzek, 2009, pp. 1381-1382) however deliberation, as defined in political theory, is more focused on facilitating a ‘talk-centric’ democracy where all voices are heard (Dryzek, 2009, p. 1381) while stakeholder dialogue is more concerned with bringing together parties that are affected by the topic at hand and collecting their perspectives (Blok, 2014, pp. 171-172).

The requirements for deliberation as described by Dryzek and Pickering (2017) include rules of communication. These rules relate to the degree to which the reflections are noncoercive and

capable of inducing reflection in a way that relates individual interests back to values and principles that are understandable to others (Dryzek, 2009, p. 1381). This relation to more values and principles in essence means that reflection must take place based on terms others can accept (Dryzek, 2009, pp. 1381-1382). Described as reciprocity, this means that the justifications given for individual preferences must be translatable to other people, where other people are those that do not adhere to strictly the same ideologies. A deliberative argument furthermore appeals to facts or values and is given with the aim of transforming the perspective of other participants (Manin, 2005, pp. 20-21). This means that to justify a preference, individuals must be able to relate it back to some values and principles that go beyond the individual's experience. An example is that justifying a preference by saying 'I prefer x over y because I do not like the person endorsing x' would be unacceptable based on the terms of relating it back to values and principles that others can reasonably evaluate. In order to facilitate this another requirement is a charitable interpretation of the input of every person participating based on the merit of their arguments (Rothwell et al., 2016, p. 735).

To ensure that the exchanges in the workshop are deliberative, the following list of requirements is developed:

Requirement	Explanation
Normative appeals	The requirement of normative appeals is met in deliberation when the reflections have some normative basis. Normative basis means that value-driven arguments are made with the aim to change the minds of others.
Reciprocity	The requirement of reciprocity in deliberation is met when are noncoercive and are expressed in terms that others can accept or reject. This means that these reflections do not appeal to individual beliefs but are understandable to those who do not adhere to the same belief system as well.
Charitability	The requirement of charitability in deliberation is met when each person's input is interpreted based on the merit of their argument and not the person themselves. Charitability furthermore means that all contributions are treated with the same level of respect.

Table 2: Summary of requirements for deliberation

The aim of this research is to come up with a bottom-up approach to setting corporate sustainability goals from a value tensions perspective. Therefore, the focus is on the level of individuals within firms. To zoom in on the individual level and stimulate discussion on individual perspectives on the value tensions identified, first a discussion on what the firm is currently doing when it comes to sustainability will take place. This discussion will take place next to the dimensions identified in subsection 1 of Chapter 4. This furthermore allows participants to relate the theoretical account of dimensions to the real-life setting of their company which will be used in the second step.

The session will start with an account of each of the four dimensions identified in table 1. This account will consist of the headlines (e.g., justice-embedded versus monetary gain) and the value trade-off that comes with the headline. This detailed account will be given with the aim of emphasizing that deciding on these dimensions is a normative thing. This part of the session will conclude with the prompt “what is the firm currently doing when it comes to sustainability?”. This question is asked in an open-ended way, meaning that the participants are expected to come up with the answer. To help stimulate this process however, real-life examples from other companies will be used to serve as examples.

The next step is to present a headline of each dimension identified in subsection 1 of Chapter 4 and to present the following prompt “what do you think the firm should focus on based on the normative dimensions identified earlier?”. This last section of the session aims to get a discussion going on what the individuals present would ideally want their firm to do and to identify implicitly the gap between what the employee expects from the firm and what the firm is currently doing. To ensure that the discussion takes place in a deliberative way, the list of requirements from Table 2 will be used as a set of ground rules. The point of having workshop sessions is to let the participants interact on this topic with each other and to facilitate the discussion of values in such a way. To conclude the points of discussion, the researcher will take notes and summarise the main points made per dimension.

The workshop will conclude with a feedback session where the participants will assess the utility of the session as a method to share perspectives on corporate sustainability and ultimately inform decisions around sustainability policy. The following table shows a generic overview for the set-up of such a session:

Step	Action
Introduction	<p><i>The aim of this step is to briefly introduce the researcher and the context of the session</i></p> <p>Presentation by researcher</p> <ul style="list-style-type: none"> - Inform participants about the approach and set-up of the workshop - Inform participants about the requirements of deliberation (Table 2)
Status quo of sustainability within firms	<p><i>The aim of this step is to introduce the theoretical background of the solution concept and to clarify the theoretical background by applying it to the company context with the participants. This step will clarify the theoretical background to prepare for the next step of reflecting on ways forward. Therefore, this step furthermore provides a basis for the more normative discussion in the next step</i></p> <ul style="list-style-type: none"> - Briefly present the dimensions (core versus non-core operation, proactive versus reactive, prioritisation versus generalisation, justice-embedded versus monetary gain) that come into play when discussing topic corporate sustainability <p>“What is your firm currently doing when it comes to sustainability?”</p> <ul style="list-style-type: none"> - Situate the status quo based on the dimensions - Come up with concrete examples per question • Justice-embedded versus monetary gain: Why does your firm consider sustainability as part of its strategic goals? • Core versus non-core operation: Where is sustainability integrated in the firm? • Prioritisation versus generalisation: How is the firm currently prioritising emission reduction goals? • Proactive versus reactive attitudes:

	<p>Does the firm take a proactive or reactive stance when it comes to sustainability? Does the firm take steps to become more sustainable when it becomes mandatory or out of their own initiative?</p>
<p>Deliberative reflection on what should be</p>	<p><i>The aim of this step is to reflect on what the participants would like to see their organisation do when it comes to corporate sustainability. This discussion is structured to follow the dimensions from Table 1 to align the theoretical background of the solution with the proposed solution method</i></p> <p>“What do you think the firm should do when it comes to sustainability?”</p> <p>Go through each of the identified dimension and ask the normative question of what the participants think should be done differently when discussing the value dimensions in relation to the topic at hand</p> <ul style="list-style-type: none"> • Justice-embedded versus monetary gain: On what basis should the firm include sustainability as part of its strategic goals? • Core versus non-core operation:

	<p>Should sustainability be integrated into all parts of the operational process, or should it be specific to a specific department? Why or why not?</p> <ul style="list-style-type: none"> • Prioritisation versus generalisation: How should the firm prioritise specific emission reduction goals? • Proactive versus reactive attitudes: If there is no expectation that reporting on non-financial matters will become mandatory in a few years, should firms still try to formulate demands for it? Why or why not? <p>Role researcher: moderate discussion in line with requirements of deliberation (Table 2).</p> <p>Moderate discussion (by researcher):</p> <ul style="list-style-type: none"> • To moderate in line with normative appeals requirement, make sure that input from participants relate to the normative dimensions identified <ul style="list-style-type: none"> - When discussions sidetrack: Let's relate this discussion back to the dimension for this section. How would we answer the question related to this dimension? • To moderate in line with the reciprocity requirement, make sure that input is expressed in terms that others can accept <ul style="list-style-type: none"> - When discussions sidetrack: how could this point be related in such a way that it can reasonably be understood by all participants? • To moderate in line with the charitability argument, make sure to keep the discussion central <ul style="list-style-type: none"> - When discussions sidetrack: could we keep this discussion central and respectful? <p>Role researcher: take notes per dimension and summarise</p>
--	--

<p>Feedback session</p>	<p><i>The aim of this step is to reflect on the goals of this session, namely, to evaluate a method of perspective sharing on the topic of corporate sustainability and to clarify the normative goals of corporate sustainability</i></p> <ul style="list-style-type: none"> • Conclude the session • Short question round - Did the method of deliberation help you in applying your own insights to corporate sustainability? - Was the session a helpful way to share perspectives on sustainability within your firm? Did you feel the perspective sharing portion of the session was valuable input for sustainability policy? - To what extent were the reflections and value-based arguments from today's session clarifying the normative goals within your organisation? • Evaluation of the session
-------------------------	--

Table 3: Generic deliberative approach within the corporate context overview

5. Selection of research methodology

The previous section explored the solution space which will inform the solution design. This chapter will answer the sub-question “*How can the usefulness of the developed method be tested?*”. The approach towards testing the solution concept will be explained further as well as its application case. To validate the findings from the collected data, a set of evaluation questions will be formulated which will be used to conduct a data analysis in the next chapter. Finally, a detailed overview of the data collection setting will be given.

5.1. Research design

Since the basis of the solution concept was in facilitating value-based discussions in line with the deliberative approach, a workshop session was held to test whether the solution concept proves successful in facilitating a bottom-up approach to corporate sustainability. A workshop session is the setting for which the solution concept is intended given the deliberative approach it takes.

To test the solution concept therefore, a workshop session was held at a firm. The solution concept, as explained in Chapter 4, includes deliberation as a method which requires such an interactive component. This interactive component will allow an observation of the way the deliberative approach in the solution concept went. A bottom-up approach in this context constitutes to a combination of people from different departments and specifically including those who are not bound by any representative functions, or more specifically management positions. Qualitative research methods furthermore allow for investigating issues in an explorative way (Storvang et al., 2018), this will aid the testing of the solution design in the next stage since it will allow wider conclusions to be drawn about the deliberative method used.

5.2. Application case

The application case took place at an organisation in the Netherlands. Before the workshop session was held, a few meetings were attended for observation. Here, it became clear that the firm was willing to integrate sustainability into its strategy partly because of policies which will make it mandatory to report on sustainability in the coming few years and partly because that is what their customer base would like to see from them. One example of this is also the ISO 14001 (international environmental management system) certificate (Darnall, 2006, p. 354) that they

received at some of their locations. An environmental management system requires firms check and quantify their environmental impact (Darnall, 2006, pp. 356-357).

The attendants of the sustainability working group were individuals that were interested in sustainability. In the working group that they set up, the attendants were coming up with initiatives to include sustainability better into the firm's policies and operations.

5.3. Participants

The workshop session was held with five participants in total. The participants included four employees from different departments of the firm and one moderator.

5.4. Procedure

During the workshop session, first a presentation was given by the researcher which explained the aim of the workshop as the design of a bottom-up approach which aims to navigate value tensions and gave an overview of the time schedule. The next stage of the workshop focused on the complex dimensions from Table 1 by letting participants discuss the current sustainability strategy and policy of the firm and categorise them according to the complex dimensions. This step aimed to answer the question “what is your firm currently doing when it comes to sustainability?” and linking that question to the complex dimensions. The role of the moderator in there was to clarify the complex dimensions where needed and conclude each discussion point in a timely manner.

The next stage of the workshop focused on answering the question “what do you think your firm should be doing when it comes to sustainability?”. To answer the question, the complex dimensions from Table 1 were followed. This stage consisted of a deliberative value-based discussion between participants where the discussion points were concluded by a vote of where the participants stood when it came to the way they would like to see their firm resolve the complex dimension. The role of the moderator was to ensure that the discussion took place in a deliberative manner according to the requirements of normative appeals, reciprocity, and charitability. The moderator furthermore ensured discussions were concluded in a timely manner and a vote was conducted at the end of each point.

A feedback session was held at the end of the workshop as well as through individual sessions a few weeks after the workshops had taken place as a way for to assess how individual participants felt about the method of the workshop. This was done to assess the extent to which the solution

concept answers the research question the extent to which the solution concept offers a way for firms to facilitate a bottom-up approach to corporate sustainability in line with non-ideal theory. The group feedback session and individual sessions were used to ask questions about the usefulness in the workshop. The feedback sessions were designed in a semi-structured manner, where open-ended questions and probing questions are asked based on the answers of the participants (Magaldi & Berler, 2020). The open-ended questions in the individual sessions were the same as the ones asked in the group session. This method was used because it allows the interviewer to compare the answers and to ask probing questions where needed (Magaldi & Berler, 2020). The feedback sessions were conducted a few weeks after the workshop itself.

The workshops as well as the individual and group feedback sessions were recorded and transcribed. The workshop itself was held in Dutch and the transcripts were translated into English by the researcher. The workshop was used to reflect on the extent to which the solution design was found to be a good way for firms to facilitate a bottom-up approach to approaching corporate sustainability. Input from participants from the follow-up interviews will additionally be used for further insights on this. To analyse the records and transcripts, a set of evaluation questions was formulated which will be further elaborated on in the next section.

The following table shows a detailed set-up of the workshop session related to this research:

Time	Description
8:30-8:45 Introduction	Presentation by researcher <ul style="list-style-type: none"> • Inform participants about the deliberative approach and introduce the timeline of the session • Inform participants about the requirements of deliberation (Table 2)
8:45-9:15 Status quo of sustainability within firms	Discuss the complex dimensions from Table 1 Show the headlines of each dimension and clarify with questions

	<p>“What is your firm currently doing when it comes to sustainability?”</p> <ul style="list-style-type: none"> • Show the headlines of complex dimensions from Table 2 and discuss corresponding examples • Where are we now – question <p>“What is your firm currently doing when it comes to sustainability?”</p> <ul style="list-style-type: none"> - Situate the status quo based on the dimensions identified in the normative background - Come up with concrete examples per question <ul style="list-style-type: none"> • Justice-embedded versus monetary gain: Why does your firm consider sustainability as part of its strategic goals? • Core versus non-core operation: Where is sustainability integrated in the firm? • Prioritisation versus generalisation: How is the firm currently prioritising emission reduction goals? • Proactive versus reactive attitudes: Does the firm take a proactive or reactive stance when it comes to sustainability? Does the firm take steps to become more sustainable when it becomes mandatory or out of their own initiative?
<p>Coffee break</p>	

<p>9:30-10:15 Deliberative reflection on what should be</p>	<p>“What do you think the firm should do when it comes to sustainability?”</p> <ul style="list-style-type: none"> • Show the headlines of complex dimensions from Table 1 • Where should we go – question and relate it to the headlines of complex dimensions from Table 1 • Justice-embedded versus monetary gain: On what basis should the firm include sustainability as part of its strategic goals? • Core versus non-core operation: Why should sustainability be integrated into all parts of the operational process, or should it be specific to a specific department? • Prioritisation versus generalisation: How should the firm prioritise specific emission reduction goals? • Proactive versus reactive attitudes: If there is no expectation that reporting on non-financial matters will become mandatory in a few years, should firms still try to formulate demands for it? Why or why not? <p>Role researcher: moderate discussion in line with requirements of deliberation (Table 2).</p> <p>Moderate discussion (by researcher):</p> <ul style="list-style-type: none"> • To moderate in line with normative appeals requirement, make sure that input from participants relate to the normative dimensions identified - When discussions sidetrack: Let’s relate this discussion back to the dimension for this section. How would we answer the question related to this dimension?
---	---

	<ul style="list-style-type: none"> • To moderate in line with the reciprocity requirement, make sure that input is expressed in terms that others can accept - When discussions sidetrack: how could this point be related in such a way that it can reasonably be understood by all participants? • To moderate in line with the charitability argument, make sure to keep the discussion central - When discussions sidetrack: could we keep this discussion central and respectful? <p>Role researcher: take notes per dimension and summarise</p>
Coffee break	
10:25-10:45 Feedback session	<ul style="list-style-type: none"> • Conclude discussion • Short question round and feedback on session - Did the method of deliberation help you in applying your own insights to corporate sustainability? - Was the session a helpful way to share perspectives on sustainability within your firm? Did you feel the perspective sharing portion of the session was valuable input for sustainability policy? - To what extent were the reflections and value-based arguments from today's session clarifying the normative goals within your organisation? • Extend invites informal individual feedback sessions to discuss today's session

Table 4: Workshop overview of the specific session

5.5. Data analysis

In this section, a set of evaluation questions will be formulated which will be used to analyse the records and transcripts from the workshop and feedback sessions. These evaluation questions will be used in formulating a data analysis in the next chapter and will provide a basis for a discussion

which will relate the data collected to the research question. The evaluation questions are formulated based on four aims which are related to the solution concept.

Clarifying the normative goals

The first aim of the solution concept is to clarify the normative goals of the organisation for participants. This is integrated in the solution concept through using the complex dimensions from Table 1 and apply it to the firm. The following evaluation questions were formulated around the clarification of normative goals:

- To what extent are participants discussing and clarifying the organisation's sustainability goals and specifically focusing on normative issues with the existing sustainability goals?
- Are there clear statements or agreements on what the sustainability objectives should be?
- To what extent do participants find that the workshops helped clarify or refine the normative values behind the organisation's sustainability goals?
- To what extent did participants report the workshop facilitating a realistic understanding of what the organisation can achieve in the short and long term, in line with non-ideal conditions?

Perspective Shift

The deliberative approach used in the solution concept also cites the ability of participants to shift their perspective during the value-based discussion portion of the workshop. In order to validate the extent to which perspective shifts occurred, the following evaluation questions were formulated:

- To what extent did participants express a change in their views or understanding of sustainability issues?
- Are there instances where participants acknowledge new insights or perspectives gained during the sessions?
- Do participants reflect on any changes in their views or understanding of sustainability as a result of the workshops?
- Are there instances where participants express a newfound appreciation for balancing ideal sustainability goals with the realities of the company's current situation?

Consensus Building

Another cited aim of the deliberative approach, which was used in formulating the solution concept, is its ability to build consensus. To validate the extent to which consensus building was facilitated during the workshop session the following questions were formulated:

- Do the transcripts reflect a process of discussion leading to consensus on key sustainability issues?
- What reflections do participants offer on the workshops' ability to consensus on important sustainability issues?
- Are there comments about the effectiveness of the workshop in fostering agreement on feasible steps towards sustainability?

Managerial Insights

The solution concept provided a way in which firms can facilitate a bottom-up approach to gathering insights when it comes to corporate sustainability. While providing managerial insights was not an explicit aim of the solution concept, it does provide a way to draw conclusions on the utility of the solution concept to firms. To validate the extent to which firms can collect practical implications from such bottom-up approaches, a set of evaluation questions were formulated which measure the level of managerial insights drawn from the data:

- Are there concrete suggestions and insights in the transcripts that can inform management's decision-making?
- In what context do participants provide specific examples or data that could be valuable for strategic planning?
- Are there mentions of specific insights or recommendations that take into account the need for gradual progress and the organization's capacity to implement changes over time, rather than pursuing ideal but unattainable solutions?
- To what extent did participants reflect on the utility of the ideas and discussions generated in the workshops to management?

6. Findings

In this chapter, the findings from the data collection will be summarised. The data collection took the form of a workshop session at an external company, as discussed in Chapter 5. The evaluation questions are formulated around four general themes and were introduced in the previous chapter. The themes include the extent to which the session clarified the normative goals of the firm, this is done to evaluate the value-based approach towards corporate sustainability. The extent to which participants experienced a perspective shift as well as the extent to which consensus was built are furthermore themes which evaluate the validity of the deliberative approach. Finally, practical implications for organisations are included as a theme where questions around the sessions' usefulness for managerial insights is evaluated. The evaluation questions from Chapter 5 will be discussed and evidence will be found from the workshop session which addresses each evaluation question. The evidence of the evaluation question will be interpreted in relation to the aims of the workshop.

6.1. Normative goals

The solution concept aims to clarify the normative goals of the organisation to the participants. The way in which this clarification of normative goals is embedded in the design of the solution concept is through discussing a set of “what should be” questions during the workshop session. These “what should be” questions were based on dimensions addressing value tensions, as introduced in Chapter 4, and in that way facilitate a value-based discussion with the aim of clarifying the normative goals within the organisation. To evaluate whether value-based discussion took place within the session, the extent to which participants were able to formulate “what should be” questions should be validated.

The normative scope of this research is furthermore mostly focused on the non-ideal ethics as discussed in Chapter 3. Therefore, the focus of analysing the clarification of normative goals will furthermore be on the extent to which feasibility and constraints are considered by participants. This relation to feasibility and constraints is present in the solution concept design through a separation between the current situation, or “what is”, and comparing it to “what should be” from the perspectives of the participants, which brings to light the shortcomings of the current sustainability agenda within the firm.

- To what extent are participants discussing and clarifying the organisation's sustainability goals and specifically focusing on normative issues with the existing sustainability goals?

The transcripts of the workshop session illustrate that the prompt of “justice-related values versus monetary gain” allowed participants to discuss and clarify the organisation’s sustainability goals in a normative way. Participants were for instance generally able to criticise current corporate sustainability policy for mimicking disingenuous practices. As participant 2 stated *“That is how I felt with the sort of, uh, things we were doing. It felt more like it was there to say that we did it and are being green”*. This statement came after a discussion on whether the firm was engaging in sustainability practices and initiatives because it is what the firm thinks they have to do for appearances, or whether the firm was engaging in sustainability because of a belief rooted in justice.

In discussing the current sustainability practices of the firm, participants furthermore accounted for the constraints and limitations of the organisation, specifically with the need for profit. This relation to constraints and limitations of the organisation, specifically with the need for profit, shows a relation to non-ideal ethics where feasibility is considered as a barrier to the firm when implementing sustainability. As participant 3 stated *“there are a lot of passionate employees that have this feeling for justice-related values. But at the same time, you are working for a boss and your company needs to keep turning and making money. You need money to do stuff”*. This specifically shows a constraint related to the need to remain profitable, even if the motivation to become sustainable is there.

- Are there clear statements or agreements on what the sustainability objectives should be?

During the workshop, participants were able to make clear statements based on what they feel sustainability objectives within the firm should be. These statements related to both what participants felt the firm should do, but also what it should not do. Participant 1 for instance stated *“I think that as a firm we need to stay a flexible organisation that moves along with the trends of society. That could be sustainability now but, in the future, it could be something else. If you make it a core function of the firm, then you make it structured.”* This statement came after a discussion on what it means to adapt to external, changing, demands and the categorisation of sustainability as just one of those external, and changing, demands.

The discussion around what sustainability policy should be furthermore related to the feasibility constraints of the firm. An example of this is from participant 1 when they stated *“I think that it [sustainability] just needs to be embedded, but to the extent that there are opportunities for NTS...Because I have the feeling that it [sustainability] would bring more to life in NTS, but it also has to be limited to monetary constraints. Which is not ideal, but it is realistic”*. Which relates to the theoretical background of non-ideal ethics that was used in developing the normative approach since a reference is made to the aspect of feasibility.

- To what extent do participants find that the workshops helped clarify or refine the normative values behind the organisation's sustainability goals?

During the workshops, participants mentioned that the session helped clarify or refine the organisation's sustainability goals. As participant 3 stated during the reflection of the session *“After the session, I would say the discussion allowed a more nuanced and contextual discussion around the organisation's sustainability goals.....It helped apply your own insights, not only to sustainability but in more fields. I think it would be useful.”* Participant 1 furthermore stated *“The only time we really hear about these things is from others or at the coffee machine or something. So, it is nice to have an organised session for it”*. These insights confirm that participants felt a better understanding of the sustainability goals within the firm based on the more nuanced reflections that could take place.

There were further reflections on relating the normative goals to the individual level. As participant 1 stated during an individual reflection session after the workshop session was held *“it helped me look differently at my work. I noticed, I mean I am a health & safety officer at work, and I notice that things related to safety I also apply at home but then at work I do it more. But then with sustainability it is the other way around. So, put differently this is also an eye opener for me. Some awareness of how sustainability can be done better by me personally [in my work]”*.

These statements lead to the conclusion that participants found the workshop session helpful in clarifying the organisation's stance on sustainability, as well as helped in applying their own insights and perspectives to corporate sustainability. Participants reportedly felt like their own approach to sustainability was furthermore clarified normatively and reported that the nuanced reflections allowed a further understanding of the firm's stance on sustainability.

- To what extent did participants report the workshop facilitating a realistic understanding of what the organisation can achieve in the short and long term, in line with non-ideal conditions?

The non-ideal conditions were touched upon in the previous evaluation questions, however this question specifically validates the extent to which participants themselves reported non-ideal conditions. During the reflection session participant 3 related the non-ideal circumstances by stating *“I think the things where we wanted to say something and then immediately said that with the way things work it would not be possible. These are interesting things also for management to know and hear.”* This statement also considered that the perceived constraints by employees would be interesting aspects for managerial insights.

6.2. Perspective shifts

The solution concept incorporated a deliberative approach (Dryzek, 2002, 2009, 2013; Dryzek & Pickering, 2017), as discussed in Chapter 4. The deliberative approach used in the solution concept is based on four value dimensions which are discussed and reflected on by participants. These discussions and reflections assume participants share perspectives. In sharing these perspectives, a transformation of perspective can occur. A transformation of perspective is a property of the deliberative approach (Dryzek, 2009, pp. 1381-1382).

An evaluation of whether, and to what extent, such perspective shifts occurred during the workshop session will help in determining to what extent the assumption of perspective shifts in the deliberative approach were reflected in the solution concept. This will allow further conclusions about the utility of the deliberative approach in the solution concept.

- To what extent did participants express a change in their views or understanding of sustainability issues?

During the session, there was a change in perspective which was explicitly stated when discussing what constituted a core operation. When discussing whether sustainability should be a core operation or a non-core operation, the participants had a different view of how big of a commitment sustainability would be if it would be considered a core operation. This discussion came after a discussion where all participants agreed that sustainability was currently a non-core operation.

The extent to which the firm should consider sustainability a core operation then brought some disagreement. Initially, all participants agreed that sustainability should be a non-core operation. During the discussion however, one participant changed their perspective upon hearing why others thought it should be a non-core operation. Specifically, when the reason for categorising it as a non-core operation was brought up to be the fact that a core operation requires significant commitment from firms.

This shift in perspective was brought up when participant 2 stated *“upon closer thought I think this is the reason why I would say sustainability is actually a core operation”* after participant 4 stated *“core operation then means that it needs to be in all aspects of all departments”*. Showing that an agreed upon definition when it came to the concept of core operation, specifically relating it to the commitment it would require from firms, led to a shift in perspective where the participant was able to revisit their earlier standpoint. This definition was specifically related to the commitment it would require from firms, as the categorisation of core operation as an integration into all aspects of all departments was a specification of how integrated a core operation must be.

In the end all participants still voted non-core operation but nuanced the stance about an inclusion of sustainability into the operations of the firm at a decentral level to the extent that it is relevant for a specific department or project was agreed on. During the discussion, participants were able to relate the relevance of sustainability to their specific position in the company. This benefitted the ability to take a more nuanced stance in the end as for some participants sustainability was more relevant to their position than others. An example of this is when participant 2 stated *“when you do a legal project for instance it doesn’t always make sense to have to tick a sustainability box.”*

- Are there instances where participants acknowledge new insights or perspectives gained during the sessions?

In the transcript from the session, participants mentioned a change in perspective after the discussion took place on what constitutes a core operation exactly. Specifically, when participant 2 provided a shift in perspective during the discussion and vouched for sustainability as a core operation briefly. Participant 4 stated *“I learned from participant 2”* participant 1 *“yes me too”*. This acknowledgement also became implicitly clear through the establishment of a more nuanced

view of sustainability as a non-core operation, but integrated at a decentral level to the extent that it makes sense to specific departments or projects.

- Do participants reflect on any changes in their views or understanding of sustainability as a result of the workshops?

In the reflection on the session, participants stated that the reflections allowed a better understanding of the different views that were present when it came to corporate sustainability. Participant 3 stated *“I think you achieve a deeper understanding from other people’s perspectives and also become aware of your own perspective therein, but also are able to provide deeper perspectives based on those of others.”* This does not come with a changing in views precisely but does illustrate that participants felt that they had a better grasp or understanding of their own position in the discussion as well as those of others which could ultimately lead to a converging of perspectives.

- Are there instances where participants express a newfound appreciation for balancing ideal sustainability goals with the realities of the company's current situation?

The participants discussed briefly about the shortcomings of current sustainability policy and mostly a dissatisfaction with the way it was currently being handled. During the reflection the difficulties of setting sustainability policy were briefly brought up along with the perceived challenges. Participant 4 stated a greater, but not perfect, understanding of the rationale behind existing sustainability policy by stating *“it makes you think this is what people were thinking when they were making decisions, but that does not mean that I think that is why they did what they did”*. This discussion and statement reflect a newfound understanding of the decision-making process that policy makers go through when establishing sustainability policy.

6.3. Consensus building

Consensus building was reflected in the solution concept through a vote at the end of each discussion point. This vote was conducted because of the aspect of consensus building present in the deliberative approach (Dryzek, 2002, 2009, 2013) but due to time constraints a full consensus solution was not feasible. Therefore, the vote served to check whether a consensus was reached or whether participants still had different perspectives at the end of each discussion point.

During the start of the workshop the vote was only facilitated at the end of each discussion point, however in order to keep better track of the consensus building aspect participants were later in the workshop also asked to vote at the start of the discussion point and then once again at the end of the discussion to see where perspective shifts took place and whether these influenced the consensus level within the group.

- Do the transcripts reflect a process of discussion leading to consensus on key sustainability issues?

On core versus non-core operations there was an initial divide where one person during the discussion began to disagree with sustainability being a non-core operation. By the end of it everyone voted the same. The process went paired with some discussion as participant 2 stated *“I think that it should go like that [sustainability as a core operation]. It could be more integrated in the company. I don’t think everything should be about sustainability though because it is not. But there are aspects we can improve”*. Participant 2 initially wanted to go with core operation after the discussion but converged their view closer to that of the rest of the group and to their own initial stance, which was non-core operation, but added a nuance of believing sustainability should still be more integrated within the firm than it is now but not necessarily a part of everything. This nuance came after making a point about some departments where sustainability would not be easily integrated. This is an example of a situation where participants initially agreed then during the discussion one person began to move away from the initial agreement and they finally ended up voting the same but with a side note on how a perspective should look like in practice.

- What reflections do participants offer on the workshops’ ability to consensus on important sustainability issues?

Given the limited timeframe of the workshop, there was little focus on consensus building as discussed previously. Still, the ability of the solution concept to be able to build consensus was evaluated during the reflection session. When asked about the potential of the solution concept for consensus building, participant 4 stated that *“If you don’t have a lot of time, or a big group, then you feel like opinions still get jumbled”*. This indicates that the reflections in the solution concept format will lack on the consensus-building aspect due to limited time or space and therefore the consensus building aspect will indeed not be feasible.

- Are there comments about the effectiveness of the workshop in fostering agreement on feasible steps towards sustainability?

There was a reflection on the effectiveness of the workshop in fostering agreement based on understanding the reflections of others. As participant 4 stated “....*then you also show things where people might have some different reasoning and way of thinking and there you come together and also see where the divide is*”. Indicating that the session allowed a reflection on the origin of different perspectives and more specifically the divide between different perspectives. This indicates that even if the solution concept does not reach full consensus, it could still inform corporations about the divide between perspectives by providing more insights into where these divides stem from exactly.

6.4. Suggestions for managers

The aim of the solution concept was furthermore to design a bottom-up approach to corporate sustainability. To evaluate the extent to which the solution concept was able to formulate recommendations for corporate sustainability strategies, its effectiveness in providing managerial insights must be validated. The managerial insights section was not present in the solution concept explicitly but was present implicitly in the discussions around what the approach to sustainability within the firm should be, as shown schematically in the solution concept design in table 3 (Chapter 4). Validating the extent to which the solution concept was successful in providing managerial insights furthermore allows further conclusions on the utility of such a bottom-up approach to management.

- Are there concrete suggestions and insights in the transcripts that can inform management’s decision-making?

Concrete suggestions and insights to inform management’s decision-making were limited as the discussions prompted by the workshop session were more broadly based on values. When discussing each of the value dimensions however, something that participants did revisit was an aspect of commitment to sustainability. The discussions which participants were having, which were also briefly revisited in the previous aims, concluded on points relating to whether and to what extent sustainability should be embedded in the tasks of lower-level employees.

These discussions also had a recurring theme of standardisation of tasks and imbedding sustainability in such standard tasks. Participant 3 for instance gave one suggestion to managerial decision-making related to sustainability and stated, “*an example is that you say every project needs to, uh, register Co2-emissions*”. This shows that participants were mostly concerned with providing suggestions relating to their specific role or function in the corporation and where commitment and time allocation were recurring themes. These recurring themes can inform managerial decision-making around sustainability more generally by providing insights into what it is that employees currently experience as barriers to integrating sustainability more closely to their work.

- In what context do participants provide specific examples or data that could be valuable for strategic planning?

In relation to the previous point, the discussions during the workshop were related to value-based reflections. The context in which specific examples or data were given were related to their dissatisfaction with previous sustainability initiatives within the firm. Participants were able to formulate what they would have liked to see differently which could be valuable for future strategic planning.

One specific example was given which related to previous decisions made by management and a way forward. Participant 4 stated “*what we saw until now is prioritising specific goals, but not accounting for multiple perspectives. Yes. And I think that we say make the priorities. Right. So that you, yes, you minimize the risk of picking the low-hanging fruits only which is not that big of an impact anyway. Maybe. But you set priorities and make things more effective [by accounting for multiple perspectives]*”. Where participant 4 stated a dissatisfaction with the way that specific sustainability goals were prioritised in the past, and how they would like to see an integration of multiple perspectives in the future.

- Are there mentions of specific insights or recommendations that consider the need for gradual progress and the organization’s capacity to implement changes over time, rather than pursuing ideal but unattainable solutions?

This question further evaluates the non-ideal ethics focus of the solution concept and was validated in the workshop session. After some discussion on different sustainability initiatives, participant 1

brought in a perspective related to the organisation's ability to implement changes by stating *"these things can create bureaucratic nightmares exactly. Employees have skills but utilize them well by deciding which projects need to register emissions instead of making everyone do it"*. Which shows an acknowledgement of the limitations that immediate changes have in their ability to create extra workload for administrative staff.

- To what extent did participants reflect on the utility of the ideas and discussions generated in the workshops to management?

Participant 3 stated that *"It would not bring immediate change, but it would help provide extra insights into discussions around policy. So, I don't think it would that this session would immediately lead to concrete policy change, but it would lead to a greater understanding of the problem we are talking about"*. This shows that participants believed the session to be helpful in curating an understanding amongst management of what the sustainability question entails exactly for the organisation. This furthermore shows a need for incremental progress from the perspective of participants. First an understanding of the problem and then action from management. This also shows an acknowledgement of the feasibility constraints within firms.

Participant 2 furthermore stated *"Step one is acknowledging the problem. Step two is saying, ok, we will sit for it and facilitate it. But what is step 3? Will they do something with the input"*. Indicating that there is some scepticism around what management would do with the input from the workshop. This could further inform management about ways to ensure that employees feel comfortable enough to participate in the bottom-up approach, specifically by informing them of the way in which the input from the session will be handled afterwards.

6.5. Discussion

The findings from the workshop were interpreted per aim (normative goals, perspective shifts, consensus building, and managerial insights) and validated using excerpts from the transcripts. This section will discuss the main points per aim and set a basis for drawing generalizable conclusions relating the findings from the workshops to the theoretical background. The generalizable conclusions connecting the findings to the theoretical background will be discussed in the next chapter.

Clarifying the normative goals

Clarifying the normative goals within the organisation was one of the aims of the workshop session. This aim was evaluated on the extent to which participants were able to evaluate existing sustainability policy from a normative viewpoint. Participants were found to be able to evaluate existing sustainability policy from a normative viewpoint, specifically by identifying sustainability policy they felt was being done for the image of the company and therefore also not fully committed to by the firm. These reflections took place specifically when discussing the reason why the firm was engaging in sustainability at all, which was integrated into the solution concept through the “justice-related values versus monetary gain” dimension.

Another way in which the data showed that a clarification of normative goals was reached was during the discussion on what participants would like to see in the firm’s sustainability policy. Here participants reported that more commitment from the firm would be desirable but were also able to nuance the discussion by relating it to what is feasible to do within the firm. This shows that participants not only could discuss the normative goals inherent to the sustainability goals within their firms but also account for the feasibility constraints related to developing new sustainability policy. Here, firms also provided interesting managerial insights by stating that they would like to see somewhat more commitment but also recognised the limitations of this increased level of commitment. These perceived limitations could provide management with insights into what the bottlenecks to developing new sustainability goals are perceived to be by their staff. The bottom-up aspect, including lower-level employees from different departments, furthermore, strengthens the aspect of providing insights into the perceived bottlenecks since the participants can provide a diverse range of perspectives on the matter. In general, the clarification of normative goals spurred a discussion on the level of commitment to environmentalism which could increase the ability of the organisation to adhere to more justice-embedded values, and more awareness about the lack thereof when discussing feasibility constraints.

What was additionally mentioned was the finding that participants were able to relate the normative goals of the organisation to their individual work and reflect on their own individual contribution to sustainability through their work. This was an unexpected finding that was not included in the initial aim of the workshop. Specifically, one participant mentioned that they were able to see that their attitude towards sustainability was different at home than at work because

they felt it did not have much to do with their work. After the workshop session a group reflection as well as individual reflections were held, as discussed in Chapter 5. During the individual reflection session, the participant mentioned that the session had made them realise they could also integrate sustainability more in their daily practices at work.

Perspective shifts

Facilitating perspective shifts was the second aim of the workshop. This aim was evaluated using insights from all the discussions that took place during the workshop session by finding situations where perspective shifts took place. Another way in which this aim was evaluated was through the reflection sessions that took place after the session was held. Here, the extent to which participants reported a change in perspective was evaluated.

The extent to which participants experienced a perspective shift was confirmed during both the workshop session itself as well as during the reflection. Participants mentioned a shift in their own perspective through hearing other people's reflections and were also able to take their own perspective and relate it to the circumstances of the organisation. What prompted a perspective shift during one of the discussions was during a moment where one concept was being defined by the participants. Here, one participant mentioned that this clearer definition led them to a perspective shift. This change in perspective from one participant also prompted a further discussion which other participants later reported further prompted a shift in their perspective and ended in a more nuanced stance on the question at hand by the end.

Participants reflected on the extent to which perspective shifts occurred during the session by confirming that they had a better understanding of other perspectives, including those outside of the session like decision-makers which create sustainability policy, as well as their own. Such an understanding can lead to perspective shifts as was illustrated during the session where a better definition of a concept at hand led to a more nuanced stance on the topic.

Consensus building

Consensus building was not an explicit aim of the solution concept but is a feature of the deliberative approach used in developing the solution concept. To evaluate the consensus building aspect of the workshop, the transcripts were evaluated for the extent to which participants explicitly mentioned a converging of views or opinions.

The data showed that participants were able to compromise with one another and converge their views by the end of the discussion. An example is the more nuanced definition that was brought up during the “core versus non-core operation” discussion. Here, it was clear that participants were moving closer to each other’s views the more they were understanding each other’s perspectives.

This shows that consensus building can take place through the perspective sharing aspect of the solution concept even if it is not explicitly present. Consensus building was not explicitly present in the workshop itself giving the limited time frame and the set-up of the workshop which concluded each point with a vote when the time limit was reached and not until a full consensus was reached. What did take place during the session was a compromise between different perspectives where in the end the participants voted the same, but with a side note of a more nuanced position.

During the reflection on the session, participants mentioned that limited time and more participants can lead to the jumbling of perspectives which will impact the extent to which consensus can be reached. This confirms that the solution concept as is, a timed workshop session, is not the ideal set-up for a solution which integrates consensus building.

Managerial insights

The solution concept integrated the aim of providing managerial insights by facilitating a discussion on what participants would like to see differently when it comes to sustainability policy. To evaluate the extent to which the session was successful in providing managerial insights, the ability of participants to come up with suggestions on how sustainability policy could be reformulated will be assessed.

Participants, in some instance, were able to give concrete suggestions for reformulating sustainability policy. However, what was more present in the data was the expression of ways in which participants felt the process of establishing sustainability policy could be reformulated. This was for instance present when participants were discussing a dissatisfaction with existing sustainability policy and how they felt the process of establishing better sustainability policy should look like. In this instance it was the inclusion of multiple perspectives instead of only one top-down perspective.

What was furthermore reported during the reflection on the session was a belief from participants that listening to the types of discussions held during the workshop would be valuable for management to hear because it gave more insights into the bottlenecks participants perceive when it comes to sustainability policy. This would allow management to incorporate such limitations in their future policies. This is also an aspect where the feasibility constraints were brought up but were specifically related to ways in which management could deal with feasibility constraints, namely by facilitating such a bottom-up approach.

Participants also mentioned that in relation to organising such a session, management must be clear about what the insights from the session would be used for. One participant specifically mentioned that organising such a session should be part of a greater plan of reform where the next steps should be clearly laid out for the participants. This comment relates to the promise of a bottom-up approach from the perspective of the participants, more specifically that it would be perceived as more effective if it was attached to a clear plan of reform.

Reflection on the method

The solution concept was developed to answer the research question “*How can firms facilitate a bottom-up approach in line with justice?*”. The solution concept was developed with the aim of clarifying normative goals within the organisation, inducing perspective shifts, build consensus, and provide managerial insights with the aim of increasing motivation or commitment to climate goals within firms as justice requires. The findings from this chapter suggest that the solution concept was successful in its ability to facilitate perspective shifts and clarify normative goals, which can ultimately lead to more commitment to climate goals in line with justice. The clarification of normative goals allowed a better understanding of what justice would require and the potential shortcomings of the firm while perspective shifts proved the ability of value-based discussions to take place. The method furthermore provided managerial insights which was not an explicit aim. Consensus building was limited but there was a level of compromise through participants ‘moving to a middle ground’ which proves that the developed method could furthermore be used as a decision-making tool.

7. Discussion

The main aim of this research was to develop a method which allowed firms to address corporate sustainability while focusing on the value tensions which arise therein. In this chapter, the findings from this research will be used to formulate recommendations, discuss the limitations of this research, and provide avenues for future research.

7.1. Theoretical contributions

This research started by addressing the need for interdisciplinary research in addressing corporate sustainability. This need arose from an existing research gap in both business administration literature as well as the literature on climate ethics where there was a lack of normative approaches applied to the corporate context. This research aimed to fill a research gap by applying a normative-based approach to business administration and sets the basis for more ethics-inspired work in business administration. The application case of this research suggests that applying normative-based approaches can solve the value tensions that businesses deal with, specifically when it comes to corporate sustainability. In doing so, this research builds on existing research

This research furthermore builds on the research of Dryzek and Pickering (2017) by applying deliberation to the corporate context specifically. The research of Dryzek and Pickering (2017) already builds on previous literature on deliberation, which centres around the use of deliberation in citizen engagement (Dryzek, 2002, 2009, 2013, 2015), by applying it the field of reflexive environmental governance. Where reflexive environmental governance is defined as “*how institutions and practices can respond productively to changing social-ecological conditions*” (Dryzek & Pickering, 2017, p. 353). This research built upon the research of Dryzek and Pickering (2017, p. 359) by following their methodology of treating deliberation as a way to manage reconciliation in the formulated tensions.

The findings of the empirical part of this research provides initial evidence that deliberative approaches such as introduced by Dryzek and Pickering (2017) can facilitate perspective sharing which can spur perspective shifts and discussions about feasibility. Consensus building was not an explicit aim of the approach used in this research; however initial evidence suggests that using deliberation helps participants work together to move to a more nuanced understanding and

position. These findings suggest that applying a deliberative approach to the corporate context could help facilitate bottom-up approaches on topics where value tensions arise. More generally, these findings suggest that deliberative spaces could be formed in the corporate context which builds on existing literature on deliberation by informing its utility to the corporate context.

The solution concept was furthermore developed in line with non-ideal theory by considering the extent to which firms can lack commitment when it comes to sustainability. The application of non-ideal theory to the corporate context builds on existing literature in non-ideal theory (Jubb, 2012; Knight, 2014) by going beyond what non-ideal theory requires and empirically testing the solution concept. This was done by identifying dimensions of corporate sustainability and providing options for both high commitment to sustainability as well as low commitment to sustainability. Non-ideal theory came back in the findings of this research by providing discussions about feasibility, which were found to be furthermore crucial for managerial insight. Its use to managerial insights were derived from the bottlenecks participants saw when it came to implementing sustainability practices. These findings suggest that applying non-ideal theory as a normative basis for the solution concept proved helpful both in providing a relevant normative analysis but also proved successful in its ability to inform decision-making. This finding builds on existing theoretical literature on non-ideal theory (Caney, 2016; Jubb, 2012; Knight, 2014; Wündisch, 2022).

The findings from Chapter 6 suggest that the use of deliberation is useful in facilitating bottom-up approaches within corporations. The findings furthermore suggest that deliberation is specifically helpful for concepts where value tensions arise, such as in corporate sustainability. The general method used in this research showed that the identification of specific “dimensions” where tensions arise is a helpful way to set up such deliberation-based approaches. The practical implications that can be drawn from the empirical testing of the solution imply that deliberation-based approaches are a useful way to draw insights about the type of bottlenecks that arise in implementing changes in line with the identified tensions, thus furthering the capacity of organisational change management.

7.2. Limitations

This research used deliberation as a method in the solution concept. The application of deliberation to the corporate context is limited due to the assumptions of deliberation that rest on the idea of no power dynamics (Dryzek, 2009, pp. 1381-1382). In the corporate context, this assumption cannot be realised because of the division of individuals into specific roles where power dynamics between individuals in different roles can arise (Munduate & Bennebroek Gravenhorst, 2003, p. 8). This research applied deliberation to the corporate context despite the limitations that arise in doing so, as discussed in Chapter 4.

Climate justice literature on corporate sustainability preaches the need for a transition to 'sustainable business' where operating within the demands of the environment, and prioritising this, stands central (Sjåfjell, 2020, p. 4; Whiteman et al., 2013, p. 310). From this perspective of the need for immediate change by corporations through prioritising the demands of the environment, the use of non-ideal theory in corporate sustainability has its limitations. These limitations can include the objection that there should be a focus on increasing the commitments of corporations instead of finding ways to compromise with corporations that lack commitment to the demands of climate justice. This objection can turn into a limitation of this research specifically in its use of a method which identifies tensions in corporate sustainability where a lack of commitment to the demands of climate justice is reflected.

The empirical approach of this research only included one data collection session with limited participants. Therefore, the conclusions drawn from the empirical approach may be insufficient in drawing generalisations. To ensure more generalizability, it could be worthwhile to apply the solution concept to more different contexts. This could also allow comparability between different types of organisations and organisational cultures.

Furthermore, this research did not conduct a longitudinal study which meant that the insights gathered during the solution concept were not applied to the firm. Therefore, no long-term conclusions could be drawn on the utility of the solution concept. This is a limitation because it does not allow for investigating the usefulness of the outcomes of the bottom-up approach which was developed in this research. Specifically, because this research integrated a new method, namely deliberation, in its solution concept. When comparing it to a more established method in

corporate sustainability such as stakeholder engagement (van Marrewijk, 2004), the comparability is falls short due to the limited scope of testing.

Finally, the solution concept was tested at a firm in the Netherlands where the organisational culture has little hierarchical characteristics, less prominent power dynamics, and a generally high level of informality (Hofstede, 1994, p. 5). Testing the solution concept, which centres around applying a bottom-up approach, to a firm where the organisational culture has little hierarchical characteristics can mean that the findings are limited in their generalizability towards other organisational cultures where the hierarchical characteristics might be more prominent.

7.3. Future research

The solution concept developed in this research was not aimed at increasing the motivation of firms when it comes to incorporating sustainability into their operations. The extent to which it affects motivation is in need of further research, especially connected to longer-term studies of firms' decision-making. This means it would connect the outcomes, rather than only talking about perspectives. This is however only the case when firms struggle with finding a method to gather insights on how to incorporate sustainability in their operations. Therefore, scaling up with these kinds of solution concept could help firms address corporate sustainability in the long-term, especially for firms that are motivated to do so.

This research took a normative approach towards corporate sustainability. In order to do so, non-ideal theory was used as a theoretical basis. The main assumption of non-ideal theory is the move to a more just world while dealing with actors can have imperfect motivations (Caney, 2016, p. 22; Jubb, 2012, pp. 241-242). These imperfect motivations were discussed in relation to the identified value tensions, where corporations can prioritise values other than justice in sustainability (Hahn & Aragón-Correa, 2015; Luo et al., 2020; Wannags & Gold, 2020). One of the things this research did not focus on is figuring out a way to increase the motivation of firms to incorporating sustainability in their firm. To address the motivations of firms, future research is needed which focuses on increasing the motivation of firms more generally.

In order to test the generalizability of the solution concept towards different organisational cultures, further research into the potential impact of organisational culture on the effectiveness of bottom-

up approaches must be further investigated through an application in organisational cultures that are more hierarchical than the Dutch organisational context.

8. Conclusion

In conclusion, this research answered the research question “*How can firms facilitate a bottom-up approach to corporate sustainability, in line with non-ideal theory*” by developing a solution concept which incorporated a concept borrowed from public administration and adapted it to the corporate context. Deliberation was proven to be successful in facilitating a bottom-up approach to corporate sustainability despite the limitation of no power dynamics.

The societal relevance of this research relates to its formulation of a new method to facilitating bottom-up approaches within the corporate context by showing that deliberation can be used in the corporate context and can help facilitate bottom-up approaches to corporate sustainability. These findings are generalizable to the broader use of deliberation in the corporate context. Specifically its ability to facilitate value-based discussions which can result in increased motivation to align with justice-based values.

The key takeaway of this research is that ethics-based work is needed in the corporate context in order to motivate firms to operate more in line with justice. As this research argued, the motivation of firms to align with justice-based values is often times limited. In order to make sure that firms are operating in accordance with justice more non-ideal ethics based work is needed in business administration which acknowledges the non-ideal circumstances and tries to come up with ways to ensure (partial) compliance with justice.

References

- Aakhus, M., & Bzdak, M. (2012). Revisiting the role of "shared value" in the business-society relationship. *Business & Professional Ethics Journal*, 231-246.
- Bai, X., Hasan, S., Andersen, L. S., Bjørn, A., Kilkış, Ş., Ospina, D., Liu, J., Cornell, S. E., Sabag Muñoz, O., de Bremond, A., Crona, B., DeClerck, F., Gupta, J., Hoff, H., Nakicenovic, N., Obura, D., Whiteman, G., Broadgate, W., Lade, S. J., . . . Zimm, C. (2024). Translating Earth system boundaries for cities and businesses. *Nature Sustainability*. <https://doi.org/10.1038/s41893-023-01255-w>
- Balasubramanian, S., Shukla, V., Mangla, S., & Chanchaichujit, J. (2021). Do firm characteristics affect environmental sustainability? A literature review-based assessment. *Business Strategy and the Environment*, 30(2), 1389-1416.
- Bieker, T. (2002). Managing corporate sustainability with the balanced scorecard: Developing a balanced scorecard for integrity management. *Oikos PhD summer academy*.
- Biermann, F., & Kim, R. E. (2020). The boundaries of the planetary boundary framework: a critical appraisal of approaches to define a "safe operating space" for humanity. *Annual Review of Environment and Resources*, 45, 497-521.
- Blok, V. (2014). Look who's talking: responsible innovation, the paradox of dialogue and the voice of the other in communication and negotiation processes. *Journal of responsible innovation*, 1(2), 171-190.
- Blok, V. (2023). *Putting Responsible Research and Innovation into Practice: A Multi-Stakeholder Approach*. Springer Nature.
- Bosch-Badia, M. T., Montllor-Serrats, J., & Tarrazon-Rodon, M. A. (2018). Sustainability and ethics in the process of price determination in financial markets: A conceptual analysis [Article]. *Sustainability (Switzerland)*, 10(5), Article 1638. <https://doi.org/10.3390/su10051638>
- Bourban, M. (2021). Climate Justice in the Non-Ideal Circumstances of International Negotiations. In *Principles of Justice and Real-World Climate Politics* (pp. 59-88). Rowman & Littlefield International.
- Brinkhurst, M., Rose, P., Maurice, G., & Ackerman, J. D. (2011). Achieving campus sustainability: top-down, bottom-up, or neither? *International Journal of Sustainability in Higher Education*, 12(4), 338-354.
- Brown, B. J., Hanson, M. E., Liverman, D. M., & Merideth, R. W. (1987). Global sustainability: Toward definition. *Environmental management*, 11, 713-719.
- Caney, S. (2016). Climate Change and Non-Ideal Theory. In J. C. Heyward & D. Roser (Eds.), *Climate justice in a non-ideal world*. Oxford University Press.
- Caney, S. (2018). 'Distributive Justice and Climate Change'.
- Carmine, S., & De Marchi, V. (2023). Reviewing paradox theory in corporate sustainability toward a systems perspective. *Journal of Business Ethics*, 184(1), 139-158.
- Chakrabarty, S., & Wang, L. (2012). The Long-Term Sustenance of Sustainability Practices in MNCs: A Dynamic Capabilities Perspective of the Role of R&D and Internationalization. *Journal of Business Ethics*, 110(2), 205-217.

- Christofi, A., Christofi, P., & Sisaye, S. (2012). Corporate sustainability: historical development and reporting practices. *Management Research Review*, 35(2), 157-172.
- Chu, X., Bai, Y., & Li, C. (2023). The Dark Side of Firms' Green Technology Innovation on Corporate Social Responsibility: Evidence from China. *Journal of Business Ethics*, 1-20.
- Coutinho, d. A. M. C., & Rok, B. (2015). *Understanding Ethics and Responsibilities in a Globalizing World*. Imprint: Springer.
- Cowger, W., Willis, K. A., Bullock, S., Conlon, K., Emmanuel, J., Erdle, L. M., Eriksen, M., Farrelly, T. A., Hardesty, B. D., & Kerge, K. (2024). Global producer responsibility for plastic pollution. *Science Advances*, 10(17), eadj8275.
- Darcis, A.-C., Hahn, R., & Alt, E. (2023). Putting entrepreneurship in corporate change agency: A typology of social intrapreneurs. *Business Ethics, the Environment and Responsibility*.
- Darnall, N. (2006). Why firms mandate ISO 14001 certification. *Business & Society*, 45(3), 354-381.
- Delgado-Ceballos, J., Ortiz-De-Mandojana, N., Antolín-López, R., & Montiel, I. (2023). Connecting the Sustainable Development Goals to firm-level sustainability and ESG factors: The need for double materiality. In (Vol. 26, pp. 2-10): SAGE Publications Sage UK: London, England.
- Dembek, K., Singh, P., & Bhakoo, V. (2016). Literature review of shared value: a theoretical concept or a management buzzword? *Journal of Business Ethics*, 137, 231-267.
- Di Vaio, A., Hassan, R., D'Amore, G., & Tiscini, R. (2022). Responsible innovation and ethical corporate behavior in the Asian fashion industry: A systematic literature review and avenues ahead. *Asia Pacific Journal of Management*.
<https://doi.org/10.1007/s10490-022-09844-7>
- Disterheft, A., Caeiro, S., Azeiteiro, U. M., & Leal Filho, W. (2015). Sustainable universities— a study of critical success factors for participatory approaches. *Journal of Cleaner Production*, 106, 11-21.
- Dossa, Z., & Kaeufer, K. (2014). Understanding Sustainability Innovations Through Positive Ethical Networks [Article]. *Journal of Business Ethics*, 119(4), 543-559.
<https://doi.org/10.1007/s10551-013-1834-8>
- Dragomir, V. D. (2013). Environmental performance and responsible corporate governance: An empirical note [Article]. *E a M: Economie a Management*, 16(1), 33-51. <https://www.scopus.com/inward/record.uri?eid=2-s2.0-84875336990&partnerID=40&md5=9f456ff98b7c5e2abdd6803938f1bcbc>
- Dryzek, J. S. (2002). *Deliberative democracy and beyond: Liberals, critics, contestations*. Oxford University Press, USA.
- Dryzek, J. S. (2009). Democratization as deliberative capacity building. *Comparative political studies*, 42(11), 1379-1402.
- Dryzek, J. S. (2013). The deliberative democrat's Idea of Justice. *European Journal of Political Theory*, 12(4), 329-346.
- Dryzek, J. S. (2015). Democratic agents of justice. *Journal of Political Philosophy*, 23(4), 361-384.

- Dryzek, J. S., & Pickering, J. (2017). Deliberation as a catalyst for reflexive environmental governance. *Ecological Economics*, 131, 353-360.
- CSR Directive (2022).
- Felicetti, A. (2018). A deliberative case for democracy in firms. *Journal of Business Ethics*, 150(3), 803-814.
- Flinchbaugh, C., Li, P., Luth, M. T., & Chadwick, C. (2016). Team-level high involvement work practices: investigating the role of knowledge sharing and perspective taking. *Human Resource Management Journal*, 26(2), 134-150.
- Forester, J. (1999). *The deliberative practitioner: Encouraging participatory planning processes*. MIT Press.
- Foster, J. B., & Clark, B. (2009). The paradox of wealth: Capitalism and ecological destruction. *Monthly Review*, 61(6), 1-18.
- Garcia, L. C., & Fonseca, A. (2018). The use of administrative sanctions to prevent environmental damage in impact assessment follow-ups. *Journal of environmental management*, 219, 46-55.
- Geiser, K. (1994). The unfinished business of pollution prevention. *Ga. L. Rev.*, 29, 473.
- Gersel, J., & Johnsen, R. (2020). Toward a novel theory of rational managerial deliberation: Stakeholders, ethical values, and corporate governance. *Academy of Management Learning & Education*, 19(3), 269-288.
- Gilbert, D. U., Rasche, A., Schormair, M., & Singer, A. (2022). The challenges and prospects of deliberative democracy for corporate sustainability and responsibility. *Business Ethics Quarterly*, 33(1).
- Girschik, V. (2020). Shared responsibility for societal problems: The role of internal activists in reframing corporate responsibility. *Business & Society*, 59(1), 34-66.
- Golob, T., & Makarovič, M. (2022). Meta-reflexivity as a way toward responsible and sustainable behavior. *Sustainability*, 14(9), 5192.
- Group, N. (2024). *Eerstelijns contract manufacturer van (opto-) mechatronische systemen*. Retrieved 22nd of February from
- Grundke, P. (2008). Top-down versus bottom-up approaches in risk management. Risk Management (October 10, 2008). AFFI/EUROFIDAI, Paris December 2008 Finance International Meeting AFFI-EUROFIDAI,
- Gu, W., Liu, D., Wang, C., Dai, S., & Zhang, D. (2020). Direct and indirect impacts of high-tech industry development on CO 2 emissions: Empirical evidence from China. *Environmental Science and Pollution Research*, 27, 27093-27110.
- Guiltinan, J. (2009). Creative Destruction and Destructive Creations: Environmental Ethics and Planned Obsolescence. *Journal of Business Ethics*, 89(S1), 19 - 28.
- Hahn, T., & Aragón-Correa, J. A. (2015). Toward cognitive plurality on corporate sustainability in organizations: The role of organizational factors. In (Vol. 28, pp. 255-263): Sage Publications Sage CA: Los Angeles, CA.
- Hahn, T., Figge, F., Pinkse, J., & Preuss, L. (2018). A paradox perspective on corporate sustainability: Descriptive, instrumental, and normative aspects. *Journal of Business Ethics*, 148, 235-248.
- Hahn, T., Pinkse, J., Preuss, L., & Figge, F. (2015). Tensions in corporate sustainability: Towards an integrative framework. *Journal of Business Ethics*, 127, 297-316.

- Hennink, M., Hutter, I., & Bailey, A. (2020). *Qualitative research methods*. Sage.
- Heyward, J. C., & Roser, D. (2016). *Climate justice in a non-ideal world*. Oxford University Press.
- Hibbert, P., & Cunliffe, A. (2015). Responsible management: Engaging moral reflexive practice through threshold concepts. *Journal of Business Ethics*, 127, 177-188.
- Hinton, J. B. (2020). Fit for purpose? Clarifying the critical role of profit for sustainability. *Journal of political ecology*, 27(1), 236-262.
- Hoffman, D. N., Zimmerman, A., Castelyn, C., & Kaikini, S. (2022). Expanding the Duty to Rescue to Climate Migration. *Voices in Bioethics*, 8.
- Hofstede, G. (1994). The business of international business is culture. *International business review*, 3(1), 1-14.
- Høivik, H. W., & Shankar, D. (2011). How Can SMEs in a Cluster Respond to Global Demands for Corporate Responsibility? *Journal of Business Ethics*, 101(2), 175-195.
- Huijnen, V., Wooster, M. J., Kaiser, J. W., Gaveau, D. L., Flemming, J., Parrington, M., Inness, A., Murdiyarso, D., Main, B., & van Weele, M. (2016). Fire carbon emissions over maritime southeast Asia in 2015 largest since 1997. *Scientific reports*, 6(1), 26886.
- Inzelt, A., & Csonka, L. (2017). The approach of the business sector to responsible research and innovation (RRI) [Article]. *Foresight and STI Governance*, 11(4), 63-73. <https://doi.org/10.17323/2500-2597.2017.4.63.73>
- Jiang, C., & Fu, Q. (2019). A Win-win outcome between corporate environmental performance and corporate value: From the perspective of stakeholders. *Sustainability*, 11(3), 921.
- Jubb, R. (2012). Tragedies of non-ideal theory. *European Journal of Political Theory*, 11(3), 229-246.
- Knight, J. (2014). The imperative of non-ideal theory. *Political Studies Review*, 12(3), 361-368.
- Kuruc, M. (1985). Putting polluters in jail: The imposition of criminal sanctions on corporate defendants under environmental statutes. *Land & Water L. Rev.*, 20, 93.
- Li, L., McMurray, A., Xue, J., Liu, Z., & Sy, M. (2018). Industry-wide corporate fraud: The truth behind the Volkswagen scandal. *Journal of Cleaner Production*, 172, 3167-3175.
- Light, A., & Taraska, G. (2016). A responsible path: enhancing action on short-lived pollutants. In J. C. Heyward & D. Roser (Eds.), *Climate justice in a non-ideal world*. Oxford University Press.
- Lüdeke-Freund, F., Massa, L., Bocken, N., Brent, A., & Musango, J. (2016). Business models for shared value. *Network for Business Sustainability: South Africa*.
- Luo, B. N., Tang, Y., Chen, E. W., Li, S., & Luo, D. (2020). Corporate sustainability paradox management: A systematic review and future agenda. *Frontiers in psychology*, 11, 579272.
- Lupton, T. (1971). Organisational Change: "Top-Down" or "Bottom-Up" Management? *Personnel Review*, 1(1), 22-28.
- Magaldi, D., & Berler, M. (2020). Semi-structured interviews. *Encyclopedia of personality and individual differences*, 4825-4830.

- Manin, B. (2005). Democratic deliberation: Why we should promote debate rather than discussion. Paper delivered at the program in ethics and public affairs seminar, Princeton University,
- McLoughlin, K., & Meehan, J. (2021). The institutional logic of the sustainable organisation: the case of a chocolate supply network. *International Journal of Operations & Production Management*, 41(3), 251-274.
- Milliken, F. J., Morrison, E. W., & Hewlin, P. F. (2003). An exploratory study of employee silence: Issues that employees don't communicate upward and why. *Journal of management studies*, 40(6), 1453-1476.
- Moellendorf, D. (2012). Climate change and global justice. *Wiley Interdisciplinary Reviews: Climate Change*, 3(2), 131-143.
- Moellendorf, D. (2016). *Taking UNFCCC Norms Seriously* Oxford University Press.
- Munduate, L., & Bennebroek Gravenhorst, K. M. (2003). Power dynamics and organisational change: An introduction. *Applied Psychology*, 52(1), 1-13.
- Narasimhan, K. (2001). Focussed Energy: Mastering Bottom-up Organisation. *The TQM Magazine*, 13(1), 74-76.
- O'Connell, M., & Ward, A. M. (2023). Shareholder theory/shareholder value. In *Encyclopedia of sustainable management* (pp. 2918-2924). Springer.
- O'Riordan, L. (2017). *Managing Sustainable Stakeholder Relationships: Corporate Approaches to Responsible Management*. Imprint: Springer.
- Painter-Morland, M., & ten Bos, R. (2011). *Business ethics and continental philosophy*. Cambridge University Press.
- Papaioannou, T. (2021). The idea of justice in innovation: applying non-ideal political theory to address questions of sustainable public policy in emerging technologies. *Sustainability*, 13(5), 2655.
- Pereira, Á., & Vence, X. (2012). Key business factors for eco-innovation: An overview of recent firm-level empirical studies. *Cuadernos de Gestion*, 12, 73-103.
- Pickering, J. (2016). Moral language in climate politics. In J. C. Heyward & D. Roser (Eds.), *Climate justice in a non-ideal world*. Oxford University Press.
- Plaza-Úbeda, J., Burgos-Jiménez, J., Vazquez, D., & Liston-Heyes, C. (2009). The 'win-win' paradigm and stakeholder integration. *Business Strategy and the Environment*, 18(8), 487-499.
- Rawls, J. (1999). *A Theory of Justice* (rev. ed., Harvard University Press).
- Reisach, U. (2016). The creation of meaning and critical ethical reflection in operational research [Article]. *EURO Journal on Decision Processes*, 4(1-2), 5-32.
<https://doi.org/10.1007/s40070-014-0029-6>
- Rothwell, E., Anderson, R., & Botkin, J. R. (2016). Deliberative discussion focus groups. *Qualitative health research*, 26(6), 734-740.
- Rybak, A., & Rybak, A. (2020). Analysis of the main coal mining restructuring policy objectives in the light of polish mining companies' ability to change. *Energies*, 13(12), 3281.
- Schaltegger, S., & Burritt, R. (2018). Business cases and corporate engagement with sustainability: Differentiating ethical motivations. *Journal of Business Ethics*, 147, 241-259.

- Schaltegger, S., & Hörisch, J. (2017). In search of the dominant rationale in sustainability management: legitimacy-or profit-seeking? *Journal of Business Ethics*, *145*, 259-276.
- Schlosberg, D., & Collins, L. B. (2014). From environmental to climate justice: climate change and the discourse of environmental justice. *Wiley Interdisciplinary Reviews: Climate Change*, *5*(3), 359-374.
- Singer, P. (2010). One atmosphere. In S. Gardiner, S. Caney, D. Jamieson, & H. Shue (Eds.), *Climate ethics: essential readings* Oxford University Press.
- Sjåfjell, B. (2020). Sustainable value creation within planetary boundaries—reforming corporate purpose and duties of the corporate board. *Sustainability*, *12*(15), 6245.
- Smeds, R., Haho, P., & Alvesalo, J. (2003). Bottom-up or top-down? Evolutionary change management in NPD processes. *International Journal of Technology Management*, *26*(8), 887-902.
- Stahl, B., Chatfield, K., Ten Holter, C., & Brem, A. (2019). Ethics in corporate research and development: can responsible research and innovation approaches aid sustainability? *Journal of Cleaner Production*, *239*.
- Stange, R., Schiele, H., & Henseler, J. (2022). Advancing purchasing as a design science: Publication guidelines to shift towards more relevant purchasing research. *Journal of purchasing and supply management*, *28*(1), 100750.
- Steinheider, B., & Wuestewald, T. (2014). From the bottom-up: Sharing leadership in a police agency. In *Police Reform from the Bottom Up* (pp. 39-57). Routledge.
- Storvang, P., Mortensen, B., & Clarke, A. H. (2018). Using workshops in business research: A framework to diagnose, plan, facilitate and analyze workshops. *Collaborative Research design: Working with business for meaningful findings*, 155-174.
- Tubiello, F. N., Conchedda, G., Wanner, N., Federici, S., Rossi, S., & Grassi, G. (2021). Carbon emissions and removals from forests: new estimates, 1990–2020. *Earth System Science Data*, *13*(4), 1681-1691.
- van Marrewijk, M. (2004). A value based approach to organization types: Towards a coherent set of stakeholder-oriented management tools. *Journal of Business Ethics*, *55*(2), 147-158.
- Vildåsen, S. S., Keitsch, M., & Fet, A. M. (2017). Clarifying the epistemology of corporate sustainability. *Ecological Economics*, *138*, 40-46.
- Wannags, L. L., & Gold, S. (2020). Assessing tensions in corporate sustainability transition: From a review of the literature towards an actor-oriented management approach. *Journal of Cleaner Production*, *264*, 121662.
- Western, L. M., Redington, A. L., Manning, A. J., Trudinger, C. M., Hu, L., Henne, S., Fang, X., Kuijpers, L. J., Theodoridi, C., & Godwin, D. S. (2022). A renewed rise in global HCFC-141b emissions between 2017–2021. *Atmospheric Chemistry and Physics*, *22*(14), 9601-9616.
- Weston, P., & Nnadi, M. (2023). Evaluation of strategic and financial variables of corporate sustainability and ESG policies on corporate finance performance [Article]. *Journal of Sustainable Finance and Investment*, *13*(2), 1058-1074.
<https://doi.org/10.1080/20430795.2021.1883984>

- Whiteman, G., Walker, B., & Perego, P. (2013). Planetary boundaries: Ecological foundations for corporate sustainability. *Journal of management studies*, 50(2), 307-336.
- Wündisch, J. (2022). Towards a non-ideal theory of climate migration. *Critical Review of International Social and Political Philosophy*, 25(4), 496-527.
- Zhang, X., Zhao, Q., Li, W., & Wang, Y. (2023). Top management teams' foreign experience, environmental regulation, and firms' green innovation. *Business Ethics, the Environment and Responsibility*, 32(2), 819-835.