Corporate Responsibility Research Conference CRRC 2018

Engaging Business and Consumers for Sustainable Change

10 – 12 September 2018, Devonshire Hall, Leeds, UK

Book of abstracts

UNIVERSITY OF LEEDS KEDGE BUSINESS SCHOOL

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Corporate Responsibility Research Conference CRRC 2018

Engaging Business and Consumers for Sustainable Change

Session 1A: Sustainable Consumption and Consumer Behaviour (1/2)

Consumers' perceptions of the transformative role of brands: A framing approach

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The purpose of this paper is to analyse the transformative role of brands from consumer perspective. Recently, many corporate brands have extended their role from the business sphere to operate actively in society. This paper explores this role shift as jointly shaped with consumers and directed toward transformative actions in favor of society. The theoretical framework is founded upon brand co-creation theory (Hatch & Schultz, 2010), conceptualizing brands as socially constructed and the societal corporate brand literature, embodying purpose, rights and duties of brands emerging from the ongoing exchange between business and society (Biraghi et al., 2017). Moving toward transformative role in societal issues is a matter of controversy and can be a risky endeavor, which is why understanding consumers' perceptions is essential. Hence, this research asks: how do millennial consumers frame corporate brands' transformative actions in society?

The paper employs a framing approach to study the interactive process of how consumers co-construct meanings for wider societal actions of corporate brands (Goffman, 1986). The data was gathered in four focus groups with 25 millennial consumers. Millennials were selected since they represent socially conscious and consumption-oriented generation, willing to engage in causes they care for (Paulin, et., 2014). In the data analysis the focus was to 1) capture the perceptions that were conflicting or in consensus, and 2) to group perceptions based on their variation into meaningful categories.

The findings show that millennials framed corporate brands as powerful and responsible actors in society. However, the status of power and responsibility were framed differently. The study identifies three overall framing functions: societal corporate branding as marketing enlightenment, as a threat increasing societal fragmentation, or as a sign of hypocrisy.

Societal corporate brands create a new intersection in society where corporate brands and consumers encounter, with viable opportunities, but also potential pitfalls.

This research aims to offer an analytical outlook on how corporate brands can move beyond their conventional marketing actions toward having a transformative role in society. The paper contributes to the emergent research stream of societal corporate branding by introducing the framing approach and by elaborating on the significant role of consumers in the co-construction of such brands. The research aims to leave brand managers better equipped in co-constructing active societal brands in an era where it is seen as a worthy endeavor.

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Partnering for credibility? The influence of NPO co-branding on product perception

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Purpose and Theoretical framing

This research project investigates the interrelation between two fields of research: consumer behaviour and co-branding in non-profit-organisation (NPO)-firm cooperation projects.

In recent years, many organizations like NPOs and retail firms engage in cooperation projects (Le Ber & Branzei, 2010). While there is ample research on such cooperation between NPOs and firms in terms of organizational fit, missions, processes and other sociometric factors, there are still many gaps regarding these partnerships (Austin & Seitanidi, 2012a; Murphy, Arenas, & Batista, 2015; Rodriguez, Gimenez, & Arenas, 2016), particularly regarding their effect on others. We focus on how partnership between NPOs and retailers influence consumer perceptions. More specifically, we investigate how communicating such partnerships can serve like a label that signals sustainability performance.

In general, sustainability labels can help to decrease consumption related information asymmetries which come along with sustainable product attributes (Jahn, Schramm, & Spiller, 2005). The increasing number of such labels, however, can be confusing and thus decrease the positive effect on the consumer perception (Buerke, 2016). The usage of „single issue labels" can provide a remedy in this context. Such overarching meta labels are used across all products and are well-known. Studies show that exhibiting meta sustainability labels in combination with product-related certifications can positively influence product perception (Young, Hwang, McDonald, & Oates, 2010). Communicating NPO-retailer partnerships on a product can serve as such a meta label. In effect, we suggest that exhibiting NPO "co-brands" on sustainable products which are already marked by other labels can help consumers to further overcome the information asymmetry associated with sustainable product characteristics (Grunert, Hieke, & Wills, 2014). So far, however, no research has investigated this relationship.

To fill this gap, we attempt to answer the question of how co-branding a product with the logo of a partnering NPO can influence consumers' product and brand perception.

Methods and experimental design

With a quantitative experimental study, we will test how the communication of brand cooperation on certain products influences purchasing decisions, product perception and other consumption-related measures (Fig. 1).

We chose two products in regard to their sustainability attributes and heterogeneity in average product involvement of customers. The products were derived from actual products in a large cooperation project between the WWF Germany and the EDEKA Group, a German retailer including two supermarket chains. Our experiment will analyse the two products sugar and coffee in the two retailers EDEKA and Netto. Each product will be tested with and without the co-branding label of the cooperation leading to eight test groups. Our aim is to carry out 500 experiments in total.
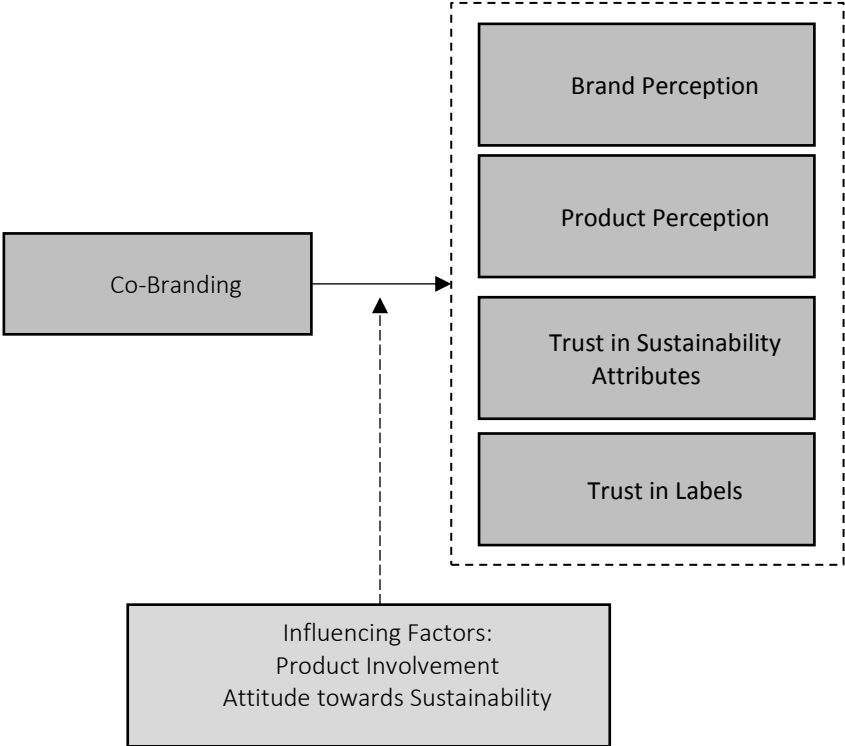
Figure 1: Scheme of the experimental design

Expected Findings and Contributions

We hypothesize that sustainably products, especially goods of daily consumption, could highly benefit from co-branding between firms and NPOs. We suggest that consumers associate the products and the corresponding firm with more trust in their sustainability claims when co-branding between the firm and a well-known environmental conservation NPO is visible.

Furthermore, we hypothesize that the co-branding effect intensifies with increasing product involvement as individual product involvement influences consumer information needs (Atkinson & Rosenthal, 2014). At the same time, we expect attitude towards sustainability to influence the product perception of co-branded goods (Bart, Shankar, Sultan, Urban, & Austin, 2005). Moreover, we expect to observe additional spill-over effects on brand trust in connection with co-branding of NPOs and firms (Chaudhuri & Holbrook, 2001).

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Making information of CSR scores salient: A randomised field experiment

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Abstract

We locate a giant 'school report-like' scorecard poster with domain specific social and environmental responsibility scores of the ten leading world food companies, measured by the Oxfam 'Behind the Brands' world campaign, at the entrance of selected supermarkets. We test the impact of such scores on consumers' choices with a randomised field experiment. Our findings show that the Oxfam ranking matters since the treatment has a positive and significant effect on the market share of the companies with the highest scores and a negative and significant effect on the companies placed at the lowest ranks. Invisibility matters negatively since the largest non-ranked companies selling in the store experience a slight fall in their market shares.

Research question: What is the impact of the CSR Oxfam ranking in consumption decisions?

Theoretical framework: Bounded rationality of consumers may decreases by increasing information on companies' CSR. Our paper enriches and extends a recent related and consolidating field of papers concerning the impact of reputational risk on corporate performance (for banking and finance sector see Kölbel and Busch, 2013; Minor and Morgan, 2011; Deng, Kang and Low, 2013; for consumption sector see Hainmueller, Hiscox and Sequeira, 2015; Hiscox, Broukhim and Litwin, 2011).

Method: We rely on a discrete choice model. We conduct a field experiment with a 2 group—2 phase crossover design where the treatment consist in placing the Oxfam ranking at the entrance of treated supermarkets. We perform OLS and multilevel estimates to analyse the effect of our treatment on companies' market shares.

Findings: We find a positive and significant effect for companies with the highest scores and negative and significant effect for companies with the lowest scores.

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Session 1B: Stakeholders and the Natural Environment

Nature as a stakeholder: Human and non-human stakeholder engagement in urban environments

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Abstract

This submission aims to shed light on the debate on how nature can be understood as a stakeholder. More specifically, we seek to answer the question of how nature's interests, demands and expectations can be engaged in organisational practices. Stakeholder approach (Freeman, 1984) has offered an encouraging basis for understanding organisations as constitutions of stakeholder interactions and engagement. However, stakeholder theory has been criticised for its rational, eco-modernist emphasis on the status quo, for anthropocentric bias and for neglecting natural environment as a stakeholder (Banerjee, 2000; Haigh & Griffiths, 2009; Laine, 2010; Starik, 1995).

We address the question of nature as a stakeholder by following the ideas of strong sustainability (Bonnedahl & Heikkurinen, 2018) and build on a growing stream of literature that argues that nature should and can have stakeholder status (Driscoll & Starik, 2004; Haigh & Griffiths, 2009; Starik, 1995; Orts & Strudler, 2002; Vinnari & Dillard, 2016; Waddock, 2011). According to Driscoll and Starik's (2004, 56), nature can be considered a stakeholder "in the same sense as the local community, the general public, future human generations, and developing countries might be." Following this definition, we regard not only to humans, such as employees, customers, and activists, but also to non-humans, such as animals, plants, and water having a stakeholder status. However, as such non-human stakeholders are not analogous to humans as sentient free-willed agents, their engagement and interaction needs particular scrutiny (Orts & Strudler, 2002; Lischinsky, 2015).

To further scholarly discussion on the nature's stakeholder status and on stakeholder engagement among human and non-human stakeholders, we focus our examination on stakeholder engagement in the context of urban nature. By stakeholder engagement, we refer to the ways of practicing the ideas of stakeholder

theory (Kujala & Sachs, forthcoming) and to the various forms of stakeholder interactions (Maak, 2007). In cities and other urban areas, nature is always generated in the interaction of human and ecological processes (Heikkinen et al., 2018). As urban nature is fundamentally 'human-natural', it suites well to illustrate our examination. In this setting, we are not obliged to view nature only as exploitative but cyclical and regenerative and as a source of knowledge and action.

Our submission will, first, discuss the previous literature on nature as a stakeholder. Then, we will address the question of how nature can disclose its interest, expectations and contributions to stakeholder engagement. Finally, we will focus on illustrating stakeholder engagement among human and non-human stakeholders in urban environments. Thereby we show that stakeholder engagement among human and non-human stakeholders consists of explorative practices where the processes, participants, or the outcomes cannot be predicted.

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Co-designing sustainable solutions for living with multiple stakeholders

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Two issues of concern regarding the efficient decarbonisation of society are based in (i) the effective communication of climate change to a range of citizens holding different priorities, attitudes and current behavioural patterns and (ii) the sustainable-policy vacuum experienced by citizens – both individually and collectively in communities. Climate change communication to the public is often presented in a negative fashion and tends to depict the resultant costs and impacts as distant. Its substantial gloom together with the less immediate consequences serves to weaken responses considerably, with citizens and their communities often feeling powerless in relation to a predominantly top-down sustainable policy agenda.

In generating workable policies, communities offer an economy of scales which to date in general, central governments have poorly utilized. Recent policy progress in Ireland in public engagement vis-à-vis tackling climate change and enabling the transition to a more sustainable, low carbon future has been achieved with the publication of an Energy White Paper in Ireland. However, there is scope for substantial amounts of further action and practical policy delivery in this area.

This paper focuses on the novel application of co-creation – an established management approach to solving problems jointly by multiple stakeholders which offers a process for policy design amongst other things. It includes a planning phase of 'co-design' and the implementation phase of 'co-production'. The distinctive application of co-design in this research relates to the involvement and bringing together of communities, academics and policy and resource use practitioners/specialists in order to develop a range of citizen engagement/lifestyle change initiatives around the theme of sustainability and tackling the complexities of climate change locally in the Republic of Ireland.

This research first aimed to identify what is driving sustainability transition in a number of Irish communities. It then utilised the drivers to generate effective co-design solutions for those communities by facilitating conversations between representatives

of the communities, sustainable-policy makers, resource use specialists and sustainability academics. The methods facilitated the generation of sustainable models of lifestyle practice for communities which are presented and discussed in this paper.

- Research Question: How to drive sustainability transition at the community scale?

- Theoretical Framework: Drawing from cross-disciplinary review of sustainability drivers and utilising co-creation - Carragher, V., O'Regan, B., Peters, M. & Moles, 2018. Novel resource saving interventions: the case of modelling and storytelling. Local Environment, 23, 5, 518-535

- Method: Co-creation and Discourse Based Approaches

- Findings: This research is complete and we found significant potential for driving sustainability design, action and progress. Findings include stakeholder and driver charting of settlements and harvested sustainability solutions

Stakeholder interests in socio-ecological engagement processes

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Abstract

The quality of urban environments will determine the quality of life for almost half of the world's population (United Nations, 2014). As cities grow larger and denser, natural areas located within cities are increasingly required to provide life-supporting opportunities that can be conceptualised as ecosystem services (Andersson et al., 2014; Daily, 1997). Urban ecosystem services provide fresh air and water, nutrition, health, recreation, and well-being for people. The generation of urban ecosystem services is driven not only by ecosystem processes, but also and essentially by the collective efforts of different stakeholders engaged in these processes (Fischer & Eastwood, 2016).

The purpose of this submission is to examine how stakeholder interests emerge and evolve in the process of generating ecosystem services. Stakeholder approach has gained importance in examining and managing sustainability issues as it provides means to understand the complex and pluralistic interests, relationships and interaction within and among various organisations (Freeman et al., 2010; Hörisch et al., 2014; Reed, 2008). We build on recent stakeholder literature that regards not only human entities but also nature as a stakeholder (e.g. Driscoll & Starik, 2004; Laine, 2010) in order to recognise the various stakeholder interests inherent in the complex socio-ecological processes. Along with collaboration, we acknowledge uncertainty, ambiguity and conflicting interests as possible features of the stakeholder engagement processes (Heikkinen et al., 2018; Kujala & Sachs, forthcoming).

Empirically, we study integrated storm water systems in urban areas in Finland. The cases we examine are located in the largest cities in Finland, in Helsinki, Vantaa, Tampere and Jyväskylä. The data consist of field interviews with the area designers, allowing joint observation and a detailed discussion of the storm water area during the interview. In addition, the data include thematic interviews conducted with consultants and city officials as well as documents and field observations. The data were collected

during 2015–2018. Qualitative content analysis with inductive approach is used in the data analysis.

As a result of our empirical examination, we, first, create a detailed mapping of the different stakeholders involved in the storm water systems. Then, we provide a deep description and analysis on how stakeholder interests emerge and evolve in the development of storm water systems. A discussion on the distinct types of stakeholder engagement processes where new opportunities may emerge from both collaborative and conflicting stakeholder interests concludes the study.

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Session 1C: Workplace Sustainability (1/3)

CSR and employee positioning – do companies respond to employee expectations?

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Research Questions:

Empirical studies suggest that CSR impacts young jobseekers' choice of employer. The current paper aims to confront expectations of different segments of German last year students with employee-directed communication and employer positioning of major employers in Germany. It seeks to understand if companies are responsive to changing attitudes of future employees and adapt their employer marketing / branding accordingly.

Theoretical framework:

There are different theoretical frameworks that potentially support the assumption of responsive employer marketing / branding. According to the idea of social responsiveness, companies should identify gaps between societal expectations on companies' performance and their actual performance and choose a response in order to close it (Ackermann and Bauer, 1976). Theories on stakeholder management (e.g. Emshoff & Freeman, 1978) highlight the importance of stakeholder concerns for management and suggest the integration of stakeholders into management decision processes, hereby increasing responsiveness to the environment (Kaptein & van Tulder, 2003). Salient stakeholders are considered to be more influential for management than others (Mitchell, Agle, & Wood, 1998). Assuming that employees area key stakeholder group for companies we would expect companies to take into account their concerns and expectations, both in their policies and communication strategies.

Employee related communication is tightly linked to employer branding and positioning. Employer branding aims at creating preference and identification (Ambler & Barrow, 1996; Stotz & Wedel-Klein, 2013). This requires creating person-organization fit (Kristof, 1996) and developing the employer brand in accordance with values, expectations and preferences of (future) employees.

Method:

The paper builds on a conjoint-analysis-based survey of 576 German students in their last year of studies and clusters respondents based on z-values of implicit utilities for 25 CSR and non-CSR attributes. A systematic and criteria based analysis of career pages and job alerts of the 10 biggest employers in Germany was conducted in order to filter major positioning themes of the companies in question and confront them with preference profiles of respondents.

Findings:

The student survey reveals that – in average and when compared with other employer characteristics - only few CSR attributes are considered as important to respondents. However, cluster analysis shows that there are three segments of job seekers with clearly different preference profiles. One of these segments considers CSR more important than other classical employer attributes. The positioning themes of most of the analyzed companies however hardly include CSR aspects, but target the career and/or security oriented segments of job seekers.

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HRM sensemaking and approaches to CSR-HRM integration

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Abstract

While literature actively discusses CSR-HRM integration from different perspectives focusing on the role which HRM can play in CSR, the approaches to integration and contingencies influencing the integration have got scant attention (Sarvaiya, Eweje, & Arrowsmith, 2016). Among different factors which may influence CSR-HRM integration HR professionals' perception of the relevance of CSR to HRM as well as the sensemaking of CSR may be some of the factors deserving attention. Indeed, the micro-level contingencies of CSR decision-making and implementation while being as important as external factors are still under-researched (Aguinis & Glavas, 2012; Arnaud & Wasieleski, 2014). To address these gaps current research is focusing on how HR managers' perception, interpretation, and sensemaking of CSR may influence approaches to integration between the two functions.

To answer the research questions the interpretative approach was used focusing on the lived experience of the participants and their sensemaking processes(Yanow, 2006). 35 in-depth semi-structured interviews with 29 HR professionals from the New Zealand and Australian organisations with clearly stated CSR agendas were conducted. The data analysis was conducted in NVivo11 following the Gioia methodology (Gioia & Chittipeddi, 1991; Gioia, Corley, & Hamilton, 2013; Gioia & Thomas, 1996). After thorough reading of all interviews and initial coding we employed CSR embeddedness framework developed by Aguinis and Glavas (2013) and sensemaking theory (Weick, 1995; Weick, Sutcliffe, & Obstfeld, 2005) as theoretical lens for the analysis.

The analysis in this study revealed three distinctive approaches to CSR-HRM integration labelled as Disengagement, Peripheral integration, and CSR Embeddedness. Notably, Aguinis and Glavas (2013) did not discuss the Disengagement approach. While disengagement was characterised by the absence of HRM involvement in CSR, peripheral integration demonstrated adaptation to CSR demands reflected in the adjustment of existing practices, adding new responsibilities

and/or formal linking of already established HRM practices to the CSR agenda. The CSR Embeddedness is characterised by CSR influencing HRM strategic choices, decisions, and consequently the organisation's practices and policies.

Analysis of the internal factors influencing CSR-HRM integration allowed to identify such factors as interpretation of organisational CSR strategy, perception of the importance of CSR, reasons for integration, and HRM identity (role in organisation and key features of the function) to be related to the approach to CSR-HRM integration. The first two factors may influence perception of criticality and strength of the demand for CSR as an event commanding HRM attention (Morgeson & Derue, 2006; Morgeson, Mitchell, & Dong, 2015; Peterson, 1998). Perception of the reasons for CSR-HRM integration may influence the HRM motivation to be engaged with CSR, while the HRM identity impacts sensitivity of the HRM function to the organisational and social demand for CSR and the chosen way of integration.

The findings suggest that formation of different approaches to CSR-HRM is not just a direct result of the presence of CSR agenda in organisations or social demand for CSR. Indeed, the HRM function's sensemaking of CSR might be an important factor influencing its propensity to make a much-desired input in organisational CSR strategy.

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Green human resource management at work place: A systematic review

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Recently the growing awareness of stakeholders for sustainable development has compelled the businesses globally to devise the sustainable strategies that satisfy the stakeholders' need. Both industry and researchers have recognized the significance of sustainability as a success of businesses and societies where they operate (Galpin et al., 2015). Correspondingly, the workplace environment and employee behavior cannot be ignored in the journey of achieving these sustainable development goals. The significance of sustainability at workplace can be well defined by the concept of Green HRM. The Green HRM deals with policies and procedures for sustainable utilization of resources at workplace. The contribution of this article lies in reviewing the extent literature for drawing the landscape of this field to identify the existing gaps and future suggestions. The article is based on systematic analysis of articles published during the last decade in the field of Green HRM at workplace. The finding of literature observed suggests that the role of employer and employee is crucial to enliven the spirt of Green HRM at work place. The traditional role of HR is being replaced with Green HRM which really motivates the employees and develops in them a sense of pride for being a part of sustainability programs. Therefore, substantial number of organizations has started paying attention to Green HRM. However, despite of having growing significance of Green HRM, it is still in its embryonic stage. There is need for theoretical and empirical contribution to improve the level of Green HRM at workplace especially in the developing countries.

Keywords: Sustainability, Green HRM, workplace

Corporate Responsibility Research Conference CRRC 2018

Engaging Business and Consumers for Sustainable Change

Session 2A: Sustainable Consumption and Consumer Behaviour (2/2)

Food waste reduction practices in Japanese consumers' everyday life: A mobile ethnography

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Currently, the amount of food thrown away at consumer households is estimated to be almost half of total food waste. Hence, reducing household food waste is a way to enact sustainable consumption. However, the majority of previous research on household food waste behavior has been conducted in the Western cultural context. The purpose of this study is to describe and analyse the food waste related everyday life of Japanese consumers through the practice theoretical lens. We ask: *"What are the key elements of Japanese consumers' food waste reduction practices?* and *"How do they these practices appear as a part of their food-related everyday life?"*

The study is positioned within interpretive consumer research. This perspective allows moving beyond the individual level such as attitudes or motivation toward sustainable consumption as a sociocultural phenomenon. Previous studies have shown that bridging the attitude-behavior gap in sustainable consumption necessitates the adoption of a more holistic perspective to consumers' everyday life. Here, culture is viewed as a 'toolkit' of habits, skills and styles and consumers use various cultural resources to make sense of the world and to perform different activities in their everyday lives (Swidler, 1986). Practices are routine-like and consist of several elements. Food waste reduction practices are seen to consist of materials, meanings and competences (Shove et al., 2012). These practices are interlinked and they exist in the myriad of everyday life within a cultural context.

To analyse the everyday life of the Japanese consumers, an ethnographic orientation was seen suitable as it enables making observations about complex issues as they occur (Marcus, 1995). The study utilises a combination of diary methods, mobile and digital ethnography that together enable the generation of authentic data about aspects that the participants of the study consider relevant. The data for the study were generated with a mobile application called EthOS that is a tool made for ethnographic research. 13 Japanese participants were given various food waste related tasks. Guided by the tasks, they posted a total of 114 diary-like texts and

photos to EthOS using their mobile devices. These data were complemented with emails from the participants.

The findings of the study highlight elements of food waste reduction practices in the Japanese consumers' households ranging from materials such as the utilisation of critical food items and small portion sizes to meanings such as the Japanese idea of wastefulness of food and money, *mottainai*, which reminded them to consume all the food. Also competence elements related to the ability to assess food using their senses and creativity were found. Some of these elements have been identified in previous research of household food waste, but there were also significant new findings that contribute specifically to the cultural aspects related to the phenomenon (Porpino, 2016). The findings shed light on the complexity of practices in food-related everyday life, revealing their interconnections in the attempt to reduce food waste. The implications of the study include reflection of the use of a mobile application to encourage a transition toward sustainable consumption.

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Driving sustainability through modelling and rivalry

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Abstract

This research identifies where actions are taking place in Irish communities which contribute to achieving Sustainability through the lens of the Sustainable Development Goals (SDGs). Using academic and practitioner evidence bases, examples of SDG action at the community scale will be identified, classified and explored. In previous research the author has identified 109 drivers of sustainability transition at the community scale and these will be utilised to ascertain the actors and mechanisms driving the sustainability in these communities. There has been significant energy transition by communities in Ireland forming an important part of the SDG action. The research explores the sustainable behaviours, and their determinants, which contribute to achieving SDG progress at the community scale. Resultant case studies will distinguish the specifics of the sustainability transition in each community and model its SDG progress. The project aims to disseminate these case studies providing actionable pathways to sustainability for other communities. Once assembled the case studies and the 109 sustainability drivers will be utilised to support a national Sustainability competition for communities. This sustainability competition will utilise potent drivers of behaviour change inter alia storytelling, case studies, rivalry and recognition. The actions and progress of communities in the competition will be monitored through evaluation of SDG progress, sustainability drivers and behavioural determinants. It is expected that using these approaches that monitored communities will show strong progress toward the SDGs impacting sustainability transition.

- Research Question: How to drive SDG transition at the community scale?

- Theoretical Framework: Drawing from cross-disciplinary review the sustainability drivers of modelling through case studies and storytelling, rivalry and recognition - Carragher, V., O'Regan, B., Peters, M. & Moles, 2018. Novel resource saving interventions: the case of modelling and storytelling. Local Environment, 23, 5, 518-535.

- Method: externalistic approaches guide this research: Cialdini's Focus Theory of Normative Behaviour, Social Identity Theory, Social Learning Theory, Structuration Theory, Systems Thinking and Convergent Social Behaviour.

- Findings: This research is funded and started, this paper discusses developmental progress, we will discuss how and why we are utilising the drivers mentioned to motivate consumer and potentially business action on Sustainability.

The wilful blindness of the rich ethical consumer

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The mainstreaming of more sustainable production and consumption patterns will be key to move closer towards global sustainable development. This also holds true for food production and consumption, where a vast variety of actors and initiatives focusing on organic, fair trade or sustainable product alternatives represent a growing niche within the industry. The dominant mechanism within this sector is that of a product differentiation strategy aimed at conscious consumers, i.e. consumers that are willing to pay a premium for more sustainable/responsible products in order to drive sustainable change. Looking at the environmental dimension of this market segment, the more or less implicit underlying assumption appears to be that further growth of the current set of approaches will actually help us to reach a critical mass of consumers in order to significantly reduce impacts on the natural environment. In this paper, we combine two perspectives on the current state of sustainable consumption in order to explore (a) factors that drive sustainable consumerism in a given market and (b) the characteristics of sustainable consumers in a UK setting, with particular emphasis on overall resource consumption of this consumer group relative to their peers.

We are sourcing our data from secondary data sources. We address the first perspective above with reference to EU market using EU-level data on individuals' consumption of sustainable products and relating that to the individual as well as country level indicators. We address the second perspective using UK data on sustainable product consumption at individual level and overall average resource consumption.

Preliminary results not only show that conscious consumerism typically flourishes in more affluent markets characterised by higher consumption levels more generally, but also that conscious consumerism in its current form is inextricably linked to more affluent consumers who exhibit significantly actually higher – rather than lower – levels of consumption of environmental resources. In other words, the consumption patterns

of current generation of "sustainable" consumers is also the consumer group that puts the highest amount of pressure on the natural environment. Our results raise a number of fundamental questions in relation to the future potential and effectiveness of the currently dominant model of market-based, consumer-oriented mechanisms to drive sustainable change. More specifically, product differentiation as the dominant marketing strategy may not only lock sustainable products into a sustainable niche, but may also reduce sustainable consumption to the status of an indulgence trading mechanism for affluent consumers.

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Engaging Business and Consumers for Sustainable Change

Session 2B: Business and Global Development

The challenges of corporate accountability in extractive contexts – The case of oil development in Uganda

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There is increasing pressure on international oil and mining companies from host governments and local communities to ensure that benefits from extractives projects are shared. To ensure that Uganda can harness its newly discovered oil wealth for sustainable development and poverty reduction, an agenda of 'good resource governance' is being promoted by donor governments, international institutions and civil society organisations, and an agenda of 'national content' is being promoted by the Ugandan government. Within these agendas Corporate Social Responsibility activities carried out by multinational oil companies are encouraged to ensure that project benefits are shared with communities, including jobs, infrastructure and community development. In Uganda, the CSR activities of two multinational oil companies operating at the subnational level; UK / Irish Tullow Oil and China's CNOOC, follow similar trends of CSR in other developing country extractives contexts, and suggest that CSR is unable to play a substantial role in promoting long-term and equitable social development. Whilst there is evidence in Uganda to suggest that corporate activities and projects can be influenced by local pressures, findings reinforce that CSR projects have a technical focus and the benefits to communities often are short term and contingent. We argue that corporate responsibility needs to shift towards the obligations of companies and relations of accountability between society, state and private actors to ensure that local people can benefit from oil development. Within the conceptualisation of corporate accountability, civil society plays a key role in driving an accountability politics. However, the discourse assumes civil society is self-evident and representative of community voices. Trends in Uganda challenge this idea. First, the political space for civil society is narrow and being further squeezed by the re-regulatory role of the state in oil led development. Second, the section of 'civil society' involved in resource governance (i.e. receiving funding and training from donors and International NGOs) is dominated by urban based elite led civil society organisations (CSOs) which are not the natural representatives of community voices. The paper reflects on the complexities in the relationships between

oil companies, the state, civil society and communities and what this means for corporate accountability in oil development in Uganda.

Co-evolution of mining and development: Based social conflicts in Zambia

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The Zambian mining industry and development in its sector are examined from the viewpoint of social sustainability. The general history of the mining industry in Mansa is outlined together with a description of the socio-political conditions of the country. The social sustainability of mining are examined by dissecting local level social conflicts that industrial mining activities have on the case study mining regions. The theoretical framework for this qualitative research is drawn from theories and literature on social impact assessment (SIA) and social sustainability. In addition, to examine community-company relationships, literature on corporate social responsibility (CSR) is discussed. The empirical data for the thesis is composed of semi-structured thematic interviews conducted in the manganese belt regions with multiple stakeholders varying from representatives of mining companies to local residents.

Zambia is largely relying on its mining industry to be a major engine for national economic growth. Government policy might have been focusing on the creation of a favorable investment-climate, seeking rapid growth for the industry. However, the poor participatory rights allowed to local communities, as well as the unequal distribution of benefits have made contributions to the local social conflicts and economy tangential. This has left the local communities disappointed and increasingly in opposition to the mining industry. In addition, inadequate legislation, poor environmental monitoring, and problems with governance are inducing multiple negative social impacts. In order to enable further growth for the mining industry and to make it socially more sustainable, these problems should be addressed with dispatch.

Keywords: *Corporate Social Responsibility, Mining Industry, Social Conflicts, Sustainability.*

Identification of narratives in private sector-led smallholders initiatives in agricultural supply chains

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In recent years global retailers and brands that formerly operated at arm's length and several supply chain nodes away from smallholders are now engaged in initiatives that might have formerly been conceived as the domain of development practitioners. This paper critically examines the emerging plethora of initiatives led by global retailers and brands that have a focus on smallholder agriculture that may be broadly termed inclusive business (Sen and Lee 2016) in order to identify narratives, dominant and alternative, that are articulated and shape practices and outcomes in these supply chains.

Some observers see smallholders as increasingly irrelevant in commercial agriculture that is increasingly technical and financialised and in certain geographical contexts where large scale agricultural investment is pushing out producers on formerly communal land (Murphy 2010). However in other contexts smallholders are a significant source of supply that is increasingly at risk, for example as a result of climate change and social drivers leading to increased interventions by brands at the smallholder level as can be seen in cocoa in West Africa. Also smallholders have been identified as potential sources of grains for brewing or offering alternative sources of supply for high care vegetables. In a number of food crops there are commercially led efforts to improve smallholder productivity and crop resilience, sometimes but not always with public bodies.

Whilst acknowledging that these interactions will have 'business case' drivers, it is timely to consider the extent to which the accumulated experience of development practice working in the context of smallholder agriculture and livelihoods informs these initiatives or whether they have an independent trajectory. This paper considers ideational power at work in 'smallholder initiatives'. This is based on the view that dominant ideas can affect choices and pathways that are seen as feasible or possible, but may only draw on a limited set of ideas, represent only some interests and may lead to "lock-in" (Leach et al. 2010).

Using a framework that asks about the framing of sustainability problems and solutions, and different aspects of governance (Nelson and Tallontire 2014) this paper analyses a sample of private sector led initiatives on smallholder production in Africa. It identifies narratives that permeate these initiatives to understand their activities, who is involved and how, and their underlying rationales. This analysis finds that some aspects of a 'pragmatic development' narrative are starting to be seen in combination with a 'global sourcing' narrative, particularly the importance of capacity building and farmer groups, and also the recognition of different needs and perspectives of women and youth. However, initiatives rarely stray into 'broader development' or 'transformational' narratives (which would priorities rights, agency and voice) which may be regarded as offering more potential with regards to sustainable development goals. Furthermore, the smallholders that are targets of these initiatives tend to be located in rural world 1 identified by Vorley et al (2002), ie the relatively small number of smallholders that are well-resourced, operate with a market logic, and are accessible to these buyers. This analysis questions the inclusivity rhetoric of these initiatives and highlights the need for a closer engagement between development and supply chain practitioners.

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Engaging Business and Consumers for Sustainable Change

Session 2C: Workplace Sustainability (2/3)

Employees' emotions and sense making on the importance of sustainability at workplace

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Research question: Prior research on CSR and sustainability at workplace has shown its positive impacts on employees' job satisfaction, productivity and commitment. On the other hand, prior research has shown how in many cases employees are confused, reserved and careless about sustainability at workplace. While the different perspectives and outcomes of sustainability at workplace are shown, we still lack micro level understanding on what shapes employee experience of sustainability at workplace. In this research, we take a case study approach in a company with a long background on sustainability. We ask how employees make sense of the importance of sustainability at their employing firm and what role emotions play in this sense making process?

Theoretical framework: The theoretical part is constructed around three main topics. First, literature on employees and the meaning of sustainability at workplace is summarized then theories of emotions in organizations are discussed. Finally, the study is constructed around sense making theory.

Method:

We take a case study approach and focus on employee sense making in a large Finnish company operating in environmentally intensive energy sector. The company has a long background in the integration of environmental sustainability with their business strategy and despite the heavy environmental impacts, the employees perceptions of sustainability integration within their firm is rather positive. However, the company has a bad external image concerning sustainability. In this study, we analyze interviews with 25 employees, who had knowledge and experience of sustainability in the company. We decided to focus on those employees to confirm that they have understanding of sustainability issues in the employing firm. The interviews are inductively and thematically analyzed.

Findings:

In the study, we found that employees make sense of the importance sustainability within their firm through three emotionally laden sense making frames: external notion of negativity, internally spread pride and expert culture based satisfaction. Concerning external notion of negativity, they described the negative emotions that large audiences have against the company, especially supported by the images constructed by the media. Concerning internally spread pride, they focus on turning the negative notion by giving descriptions how sustainability is taken-for-granted in the company. They also described how well it is integrated with the strategy. Thus the employees experienced that they actually feel pride over environmental sustainability instead of shame due to the bad public image. Finally, concerning expert culture based satisfaction, the employees describe sustainability as source for commitment as it fits their personal values as "light-green" experts on sustainability.

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Top management emotional responses to climate change: A longitudinal study

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The aim of this paper is to examine the emotional narratives of acceptance and resistance to climate change mitigation within an organization. Despite recognition that managers and senior executives play a primary role in corporate environmentalism, relatively few researchers have examined how members of top management respond to climate change on an individual-level. By considering how members of a top management team reflect on corporate environmentalism in general and climate change in particular, the aim of this research is to examine potential identity management conflicts and emotional reactions that arise during the implementation of climate change mitigation strategies within organizations.

Although the last two decades have seen an increase in research into interrelationships between organizations and the natural environment, very little attention has been paid to date to the role of the individual in addressing environmental issues (Aguilera, Rupp, Williams, & Ganapthi, 2007; Berchicci & King, 2007). This absence of individual-level research has left a significant gap in understanding of organizational behavior and environmental issues (Andersson, Jackson, & Russell, 2013). Furthermore, what research has been done has tended to be based in cognitive theory (e.g., see Andersson, Shivarajan, & Blau, 2005; Marshall, Cordano, & Silverman, 2005) and has lacked attention on the affective dimensions of pro-environmental behavior (Bamberg, Hunecke, & Blöbaum, 2007). This is somewhat surprising in view of evidence that emotions are reactions to significant events and provide an impetus for action (Frijda, Kuipers, & ter Schure, 1989; Lazarus, 1991).

In this study our aim was to examine how top managers respond to climate change with particular attention placed on affective responses. A qualitative approach was adopted to address the research aims. By taking this approach the paper examines the lived experience of the participants as they internalized change to address climate change as part of their identity and as part of the organizational identity. Data collection involved 45 semi-structured interviews with senior executives and board members of

a large Australian hospital. Data were collected at three time points over six years from 2010 through to 2016, with the aim of capturing changes in top management responses over the course of a large scale climate change mitigation program within the organization.

Based on an in-depth thematic analysis of interview transcripts, we outline the dominant discourses and emotional responses based on the lived experience of climate change from the perspective of the top management team members. Previous analysis of data collected at time one showed that six dominant discourses were identified. Three were resistant to corporate environmentalism: the pragmatist, the traditionalist, and the observer; and three were supportive of corporate environmentalism: the technocentrist, holist, and ecopreneur (Cherrier, Russell, & Fielding, 2012). The results show how managers shifted their identity as the organization changed. Furthermore, the emotions they expressed in response climate change also shifted. We discuss the findings of these analyses in order to develop future research avenues and to examine the relationship between the emotions and identities of top managers and organizational change in response to climate change.

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Are UK Equal Opportunities monitoring methods invalid, paradoxical and harmful to potential employees?

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This paper combines queer theory and applied ethics to critique the process by which organisations typically seek to comply with legislation in the field of equal opportunities and managing diversity in their workforce. I expose tensions and inherent paradoxes occasioned by gathering aggregate statistics regarding the personal characteristics of a workforce. I show: i) that the methods of data collection produce data that are neither valid nor reliable; ii) that, paradoxically, the invalid data may demonstrate the opposite of the organisations' intentions and iii) that the methodology, far from being harmless and beneficent is (again paradoxically) harmful and injurious to individuals. I then use Kantian ethical theory to argue that this ubiquitous and fundamentally flawed approach is unnecessary.

First, using discourse analysis, Eve Sedgwick's work is deployed to critique a typical equal opportunities form used by a UK university to argue the box ticking methods cannot collect valid or reliable data about individuals in the way proponents claim. Sub-categories that are simultaneously too vague and too specific assume reliability and measurement in fields where they do not belong. For example, under ethnicity there are choices that include "Arab" and "Mixed White and Black Caribbean". Second, I argue that general categories (e.g. ethnicity; sexual orientation) that contain a 'master' subcategory (White British; straight) and a list of 'other' subcategories like those above risk over-completion from people ascribing to 'master' categories (straight white men) and under-completion by 'others'. The paradox is that organisations risk showing themselves to be racist, homophobic and misogynist rather than caring and inclusive. Third, and of most concern, I use empirical interview data to illustrate how the box-ticking process causes harm to the very groups at risk of discrimination (others) that it seeks to protect. It is in this regard both reductionist and performative in that it 'forces' individuals to reveal and expose deeply personal matters. These three serious flaws undermine what I maintain is effectively a consequentialist utilitarian argument for the ethics of such practice. The application of Kantian ethics exposes the problems

referred to above clearly whilst offering a more inclusive and sustainable way forward for HRM practice in this area.

The paper fits well with sub-theme 6 of the conference as I believe the analysis and arguments reveal hitherto under-theorised tensions, conflicts and paradoxes in this important aspect of CSR. After all, surely the social responsibility of any corporation begins with the fair and reasonable treatment of its employees. Asking people invasive questions on personal matters that are not (and should not be considered) relevant to the position for which they have applied is antithetical to CSR theory and practice.

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Engaging Business and Consumers for Sustainable Change

Session 3A: Corporate Responsibility for Sustainability (1/2)

Understanding corporate responsibility in the hospitality industry: A view based on the strategy-as-practices theory

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Abstract

The United Nations has formulated the importance of the seventeen Sustainable Development Goals (SDGs) that includes to end poverty and hunger; protect the planet; bring prosperity and peace and partnership are ambitious goals to be realised in 2030 (Sachs, 2012). Within the tourism and hospitality industry, although traditionally government plays a more active role for this initiative, increasing number of industrial stakeholders are contributing by having sustainable oriented goals integrated in their business strategy. To achieve these sustainable goals, companies traditionally incorporate Corporate Social Responsibility (CSR) programme into their business strategy (Frynas & Yamahaki, 2016). However, these corporate responsibility programme has not been always integrated as part of their strategic development. Moreover, due to the absence of the clear strategic sustainable goals, these corporate responsible practices lead to unclear integration of stakeholders' roles and their impacts to the industry. Several theoretical approaches are possible to analyse the behaviour of practitioners leads to sustainable practices (Satyro et al., 2017). In this paper we explore the theory of Strategy-as-Practices (S-as-P) (Jarzabkowski & Paul Spee, 2009; Satyro, Sacomano, Contador, Almeida, & Giannetti, 2017), by looking into praxis, practices and practitioners, for better understanding how sustainability can be seen as part of the competitive advantage achieved by an integrated business strategy. With this paper, we show how S-as-P theory can be used in analysing the implementation of corporate responsibility within business strategies the hospitality industry.

Keywords: *hospitality management, strategic sustainable goals, Strategy-as-Practice, Corporate Responsibility*.

Corporate social responsibility and sustainable building practice: A case study of private property developers in Bangkok, Thailand

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Property developers play a large role in delivering building design and construction that is imperative for a sustainable future. The potential for property developers to enhance environmental, social, and economic dimensions of the sustainability agenda is widely contended. Corporate Social Responsibility (CSR) in property developer organisations has been argued to shape the way developers operate and make decisions to develop sustainable properties. CSR in property developer organisations are seen to foster best practices and responsible organisational performance (see Wilkinson, Reed, & Cadman, 2008; Ang & Wilkinson, 2008; Yam, 2012).

However, our study of property developer organisations in Bangkok suggests the contrary; that CSR does not shape sustainable building practice. Delivery of sustainable buildings is not primarily associated or acknowledged as CSR. CSR activities that Bangkok developers engage in are what Aguinis and Glavas (2013) would term as 'peripheral' CSR, or activities that do not integrate with the organisation's strategy, routines, and operations. Developers in Bangkok conform to CSR through policy statements and engagement in external activities but do not perceive CSR as a determinant for sustainable building practice.

This paper explores how private developer organisations in developing cities perceive and justify organisational responsibility for the built environment through a case of Bangkok. A qualitative approach is taken to conduct document analyses on 43 publicly listed developer organisations, followed by 22 semi-structured interviews with industry professionals and top managers. Findings show that 1) Bangkok developers do not acknowledge the delivery of sustainable buildings as a form of CSR; 2) CSR is perceived merely as a formality and external conduct that enhances brand image and the business case; 3) philanthropy and environmentalism of top managers are seen to have the most influential roles in driving sustainability in organisational practice. The paper ends with a discussion that revisits notions of organisational

responsibility and CSR in practice, including how 'embedded' CSR can be better promoted, identifying areas for further research.

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Truly sustainable business – Theoretical debate or a true opportunity: Story told by the reporting of the Finnish industries

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Abstract

The adoption of responsible operations by companies has followed much the public debate in the society. The environmental debate from the 1960s until the 1990s was reflected in the business operations through the development of the environmental management as a tool for the governance of indirect business related issues. Later on the intensive globalization turned the focus on the global social and environmental responsibility in the late 1990s and onwards that lead the adoption of corporate social responsibility, also called corporate responsibility or sustainability, practices. The integration remained partly incomplete at the strategic level, mainly due to indirect connection between productive operations and moral concept of responsibility regardless of the attempts to show the value creation through responsible operations by scholars and practitioners. The on-going third phase of the responsibility debate and practices turns the organizational inside-out perspective to outside-in approach, i.e. the business contribution with the products and services in resolving pressing sustainability issues in the societies.

Using institutional organization theory as a background for the conceptual framework based on environmental management, value creation through corporate responsibility, and truly sustainable business model, this paper analyses the development of corporate responsibility reporting in the four Finnish large-scale companies representing energy, grocery, pulp and paper, and telecommunication sectors. Evidences for the development of business strategies from environmental management towards truly sustainable business were looked through the qualitative analysis. Both quantitative and qualitative economic, environmental and social metrics from the annual and responsibility reports of the companies were analyzed regarding institutionalized and company-specific characteristics.

The path from the environmental management to the corporate responsibility was reflected well in the reporting. However, the current business practices demonstrated

relatively little transition towards truly sustainable business, in other words towards business models that create value for the common good besides the financially profitable business operations. The analysis indicated the theoretical status of the business model 3.0 among Finnish large-scale industries. Consequently, we complete our analysis by two case studies presenting business models that aims at truly sustainable business. The case studies showed the benefits of new approach both for the business enterprise and consumers in financial terms. Furthermore, the cases concretized the social and environmental benefits to societies.

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Engaging Business and Consumers for Sustainable Change

Session 3B: Sustainable Venturing and Entrepreneurship

Meanings of innovations and innovating in social enterprises

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Social enterprises represent a business model with a strong value base that combines the economic with the societal motive for doing business. Thus, social enterprises have a hybrid logic to their operations (Battilana & Lee, 2014). Innovations and innovating have an important role when managers in social enterprises are working to integrate the societal mission with profitable business. Previous research on social enterprises has provided an understanding on the complexity of the concept of social enterprises (Choi & Majumbar, 2014) as well as brought to researcher's attention the need to examine innovations in their context. Research on innovations in social enterprises has been attached to the discussion of social innovations, due to the nature of innovations they create (Phillips et al., 2015). While previous research has linked the concepts of social enterprises, innovations and social innovations, empirical examinations of this field are still scarce. This research empirically examines innovations in social enterprises in Finland.

The purpose of this study is to examine how innovations and innovating are understood in social enterprises. Theoretically, we build on literature on social enterprises (Choi & Majumbar, 2014; Smith et al., 2013), and on innovation literature with a focus on social innovations (Amabile & Pratt, 2016; Cajaiba-Santana, 2014). Empirically, we examine how the managers in Finnish social enterprises consider innovations and innovating.

The data for the study consist of ten thematic interviews of managers in Finnish social enterprises and it was collected in 2016. As a result of qualitative content analysis, we identified four meanings that the managers give innovations: (1) survival, (2) development and creativity, (3) co-operation and interaction, and (4) value-based operations.

The findings of this study demonstrate that innovating and innovations have a significant role in managers' understanding of the survival of social enterprises. Development, creativity and innovativeness are firmly attached to the values that guide

the operations of social enterprises. The findings also present that social enterprises need to form networks and co-operate with different stakeholders to have a large-scale impact on the society. These stakeholders include such entities as other enterprises, NGO's and political actors. The findings of this research contribute to the research on social enterprises by providing understanding on how managers interpret innovations a part of the operations of social enterprises. As a suggestion for future research, this study points out the need for developing understanding on the societal impact the innovations of social enterprises as well as how these innovations can be encouraged.

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Conceptualizing power in the transition to circular business models

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In a few years, the circular economy has established itself as an influential model for economic development, for example in the European Union. Its ambition is to create "circular" material flows that replace the "linear" economic rationale of take, make and dispose (Ghisellini, Ripa, & Ulgiati, 2018) a transition referred to as a comprehensive "paradigm shift" (EMAF, 2013, p. 78). However, discussions of this shift have not addressed the role of power, as if such a sweeping societal change would result in a social order without new power distributions, and prompt no resistance at all. At the business level, where the circular economy finds its equivalent in Circular Business Models (CBM), a transition would radically transform relations between suppliers, producers, intermediaries, consumers and waste management companies. For instance, consumers are suggested to replace suppliers as the key source for producers' inputs, returning products, components and materials to them, and waste management companies are to lose much of their business as producers, intermediaries and consumers engage in circulating resources without them. Given the many different ways of understanding power in organizational studies, and the emergent nature of studies on CBMs, we ask: *How can power be conceptualized in the transition to circular business models?*

To explore the research question we build upon Fleming and Spicer's (2014) review of power in organizational studies as our first theoretical approach to power. To this we add an institutional theory approach (Lawrence, 2008) and an after-ANT approach (Latour, 2005; Law 2009). We need these approaches because, while Fleming and Spicer (2014) provide an analytical tool for charting power dimensions, the institutional perspective (Lawrene, 2008) allows for a discussion of the role of power in transformations of organizational fields and the ANT approach helps us power dimensions of materials and resources (non-humans) in CBMs.

After unpacking these approaches to power, we systematically review the burgeoning literature on CBMs in leading sustainability journals (e.g., Bocken, de Pauw, Bakker, & van der Grinten, 2016; e.g., Linder & Williander, 2015; Stål &

Corvellec, 2018; Urbinati, Chiaroni, & Chiesa, 2017) identifying underlying principles for such-like models, barriers and opportunities, and involved actors.

In our findings section we use the implications from the three different approaches to conceptualize different roles of power in CBM-transitions. More precisely, we use the literature to answer four broad questions from each perspective: First, how can power explain CBM-models, second, how can power shed light on barriers and opportunities identified in previous CBM studies? Third, how does power affect described relations and which actors are concerned? And lastly, in contrasting the different accounts, what different strengths and weakness emerge from the three different conceptualizations?

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Sustainable Entrepreneurship in the Indian Context: Exploring Factors that Shape Entrepreneurial Opportunity Identification

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The concept of sustainable entrepreneurship lies at the nexus of creating a balance between businesses, their responsibility towards the natural environment and welfare of the society (Cohen and Winn, 2005; Hockerts and Wuestenhagen, 2010; Thompson et al., 2010; Patzelt and Shepherd, 2011; Binder and Belz, 2015; Schimenti et al., 2016). Since its emergence in 1990's sustainable entrepreneurship has gathered the attention of researchers from multi-disciplinary areas. With a limited number of works being published in understanding sustainable entrepreneurship, there need to be research advances on various fronts to truly encapsulate what sustainable entrepreneurship stands for. As a recently emerging practice, theorizing of sustainable entrepreneurship is inevitably lagging opposed to conventional entrepreneurship. At the same time, this provides the opportunity to turn to the already well-established analytical toolset of conventional entrepreneurship to better understand sustainable entrepreneurship practice (e.g. Aldrich, 2000; Shane et al., 2003).

One of the key questions in the entrepreneurship literature concerns the factors that support entrepreneurial opportunity identification. To this end, well-established – and empirically tested – frameworks exist that have helped us to better understand this process, typically referring to the interplay of a mix of individual-level as well as contextual-level factors that can have a positive impact on entrepreneurial opportunity identification (e.g. Shane et al., 2003). However, whilst this question has been dealt with in some detail in the more general entrepreneurship literature, as of now, very few studies have approached this question in the context of sustainable entrepreneurship, with the clear majority of these presenting conceptual arguments. In addition, current literature in both entrepreneurship and sustainable entrepreneurship is limited to Western contexts and companies; leaving non-Western contexts and companies under-researched.

In this paper, we therefore examine the extent to which more general entrepreneurship frameworks and theories can help us better to understand enabling

factors for sustainable entrepreneurial opportunity identification in non-Western contexts. More specifically, we explore motivational drivers of sustainable entrepreneurship in the Indian context, focusing on a sample of sustainable entrepreneurs. Our research aims are two-fold: (1) testing the applicability of Shane et al.'s (2003) entrepreneurial motivation framework to the domain of sustainable entrepreneurship; and (2) doing so in the Indian context, to add a non-Western perspective to the existing literature on sustainable entrepreneurship. With regard to the latter, we are particularly interested in the potential variation of trends and patterns within the Indian context: whilst there has been a growing number of international comparative studies into sustainable entrepreneurship or related phenomena such as corporate social responsibility (Arora & Puranik, 2004; Chapple & Moon, 2005; Preuss & Barkemeyer, 2011), this has as of yet been done in a somewhat simplistic manner, portraying India as a largely homogeneous entity with distinctly Indian characteristics. Therefore, one explicit aim of our analysis is to account for within-country variation and to develop a more nuanced understanding of the diversity of sustainable entrepreneurship in the Indian context. To guide our analysis, we use push and pull theory (Hakim, 1989; McClelland et al., 2005; Segal et al., 2005; Kirwood and Walton 2010) as well as the existing literature on National Business Systems (NBS) (Whitley, 1999; Ioannou & Serafeim, 2012) as additional theoretical lenses to complement Shane et al.'s (2003) framework.

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Engaging Business and Consumers for Sustainable Change

Session 3C: Workplace Sustainability (3/3)

Employee CSR engagement: The paradoxes of embedding and meaning-making

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Research Question: Literature focusing on micro-foundations of CSR is limited and there are calls for additional research to fill important knowledge gaps surrounding individual level issues (Frynas and Yamahaki, 2016; Kolk et al., 2016). Many have suggested that the most effective way of engaging employees is to embed CSR into an organisational strategy, operations and routines (Aguinis and Glavas, 2013; Collier and Esteban, 2007; Chong, 2009; Duarte, 2010); at the other end, studies have delved into bottom level employee conceptualisations (Seivwright and Unsworth, 2016a; Slack et al., 2015). However, no research has combined these levels of analysis. We therefore asked the question, "How is CSR policy transmitted down the hierarchy of the organisation and how does that transmission affect employee engagement?"

Theoretical Framework: This is inductive research therefore it does not rest on any one particular framework. However we draw on research such as: Aguinis & Glavas (2013); Collier & Esteban (2007); Seivwright & Unsworth (2016).

Method: Twenty-two interviews were conducted with employees at four hierarchical levels across four case studies in the same organisation. The organisation is a large international discount retailer and the cases were four stores across regional and urban areas. At the top level we interviewed the National CSR Director and the Regional Operations Director (the direct manager of all Area Managers in this study) to understand the strategic perspective of the organisation's CSR. For each case we interviewed the Area Manager (AM), a Store Manager (SM) and three Store Assistants (SAs).

Findings: Of most interest were two findings that contribute to our existing knowledge of employee CSR engagement. The first is a paradox of embedding. When CSR was a part of the SAs job, they could not see the social value of their actions, leading to disengagement with organisational CSR. On the other hand, where AM and SM positions had greater autonomy to set up local CSR initiatives (that were not

embedded), the meaning and value found in these discretionary behaviours was prominent. Thus, embedding CSR into the "day job" may strip it of its meaning.

Secondly, the middle-managers were the key meaning-makers even though they were not the people making the policy (CSR Director) nor those implementing it (the SAs). The aspects of organisational CSR that gained traction and were most successfully communicated and embedded at lower levels were those that related to the personal interests and values of SMs; thus, inconsistencies across stores were noted. Similarly, it was acknowledged that the effectiveness of SM communication and encouragement of CSR can be restricted by diversity of SA personal attitudes both towards CSR and their job.

Analysis of the application of practices of corporate social responsibility and its relationship with the labour development and quality of life of workers

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Abstract

In recent years in Mexico, private and public institutions have implemented mechanisms to encourage companies to adopt practices focused on Corporate Social Responsibility (CSR), however, there has been a certain level of disbelief in society about the benefits generated Based on the practices of social responsibility implemented by the companies and especially on the quality of life of the collaborators, so that the analysis is performed, through a descriptive analytical method, that can better describe the phenomenon and detect if in reality The strategies implemented, on the practices of CSR in Mexico.

Keywords: *Corporate culture, diversity, social responsibility, business administration and business economics, marketing, accounting, personnel economics*

***JEL** M14, M1, M00.*

Resumen

En los últimos años en México, las instituciones privadas y públicas han implementado mecanismos para incentivar a las empresas en adoptar practicas enfocadas al Corporate Social Responsibility (CSR), sin embargo, se ha detectado un cierto nivel de incredulidad en la sociedad sobre los beneficios generados a partir de las prácticas de responsabilidad social implementadas por las empresas y especialmente en la calidad de vida de los colaboradores, por lo que se realiza el análisis, mediante un método descriptivo analítico, que pueda describir de mejor manera el fenómeno y detectar si en realidad funcionan las estrategias implementadas, sobre las prácticas de CSR en México.

Palabras clave: Cultura corporativa, diversidad, responsabilidad social, administración de empresas y economía de la empresa, marketing, economía de personal.

The alignment of post graduate sustainability education and business needs

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This paper offers data from a UK postgraduate programme to explore whether there Is there a gap between Higher Education (HE) provision in business focused sustainability courses and business/industry requirements? From our experience with the UK example in Leeds, we offer reflections on whether and how any such gap is currently being bridged: by students, by academics, or by business/industry,

The last decade has seen a rise in the provision of sustainability education in business-focussed higher education and associated academic debate on how such education is conducted (Figueiró, and Raufflet, 2015; Hesselbarth, C. and Schaltegger, S., 2014; Kishita et al, 2018).   In Leeds we have observed a corresponding increase in the number of students selecting sustainability and business related courses. This appears to be driven by both increasing profile and urgency in tackling sustainability issues, and by increased employment opportunities for those with specialist sustainability knowledge.

This paper focuses on a particular response to that demand, the taught postgraduate programmes at the Sustainability Research Institute at the University of Leeds, and within that, the MSc Sustainability & Consultancy programme that complements undergraduate programmes in the Institute (Lozano et al., 2015). This programme is unusual in requiring students to carry out an independent research project on placement with an organisation. The project is conducted instead of a conventional dissertation and worth a full third of the credits required to gain the Master's degree. This illustrates the use of project based learning techniques to advance teaching of sustainability in HE.   Research project topics are generated by the placement host organisations and students then apply for the projects that interest them and connect with their learning and career goals.

Each year, the project topics received from host organisations provides a fascinating snapshot of business and industry research and development priorities, albeit with a number of caveats recognising the self-selecting nature of the project

hosts in the network, and their geographical biases. By analysing data on project topics, hosts, and their research objectives over the past four years, we are able to develop a profile of business/industry needs. This can be compared with both the themes and topics included in our postgraduate sustainability teaching portfolio. Data on the employment and destination roles for programme alumni offer a further source of reflections on the alignment between HE teaching and business needs.

While our data focuses on a single UK Higher Education Institution over a few years, the paper raises broader questions about the role and effectiveness of academic research in supporting and driving a corporate sustainability agenda, and what students and researchers might need in order to fulfil their potential as change agents in business.

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Engaging Business and Consumers for Sustainable Change

Session 4A: Corporate Responsibility for Sustainability (2/2)

Corporate responsibility and the challenge of biodiversity at the organisational level

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Research Question

What challenges do businesses face in understanding and acting on biodiversity?

Businesses need to do more to tackle biodiversity loss, but little is known about the challenges they face in taking biodiversity into account, or the best approach to tackling these challenges. In both theory and practice, ecological and social factors are often considered in isolation, and solutions focus on the organisational level, with limited reference to the systemic tensions between markets, society, and nature that organisations must contend with.

Theoretical Framework

Paradox theory

Hahn, T., Pinkse, J., Preuss, L., & Figge, F. (2015). Tensions in Corporate Sustainability: Towards an Integrative Framework. Journal of Business Ethics, 127(2), 297-31

Smith, W., & Lewis, M. (2011). Toward a theory of paradox: A dynamic equilibrium model of organizing. Academy of Management Review, 36(2), 381-403.

Political ecology

Orssatto, R. J., & Clegg, S. R. (1999). The Political Ecology of Organizations. Organization & Environment, 12(3), 263-279.

Co-evolution

Porter, T. B. (2006). Coevolution as a research framework for organizations and the natural environment. Organization and Environment, 19(4), 479-504

Paradox theory, combined with political ecology, are used to outline the unique challenges that biodiversity presents to business, and what corporate strategies to manage these challenges must consider if they are to be successful.

Method

Qualitative research: comparative case study including 70 interviews with managers and stakeholders in forestry and salmon farming.

Findings/ Results

This paper advances paradox theory in several ways. Firstly, demonstrating its normative appeal, especially with a complex issue such as biodiversity, by highlighting the importance of businesses considering social and ecological factors across multiple levels when making decisions that have an impact on species and habitats in the contexts that they operate in. Secondly, by considering the socio-ecological context in which businesses are operating, it highlights the practical challenges of putting paradox theory into practice. Thirdly, although paradox theory acknowledges temporal dimensions, these are often considered regarding current decision-making and future impacts. Yet biodiversity and its conservation often involves addressing historic impacts – or perceptions of those impacts – in current policy. The findings suggest that businesses struggle to manage responsibilities for past actions where issues are bound-up with social conflict. The findings highlight weaknesses in political ecology wherein firms are often considered as a largely homogeneous actor, when in fact corporate strategies can vary across different contexts and lead to different results for the environments and societies in which they operate. The paper concludes that biodiversity is a global issue but corporate strategies must be embedded in local social and ecological contexts.

Successful and sustainable CSR projects achievable with the integration and engagement of all stakeholders – A case for Papua New Guinea's (PNG) oil and gas industry

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A project is considered successful if all stakeholders perceive the project's outcome as a success. Completing projects on schedule and budget are no longer satisfactory measure of project success. But perception of success in today's project environment is driven by individual or stakeholder's expectation on the project outcome. If their expectations are not fulfilled, then the project is marked as only a partial success. A partial success is often seen as a failure because some of the stakeholder's expectations are not taken into consideration. Thus, companies can no longer choose if they want to engage with stakeholders or not, the only decision they need to take is, when and how successfully to engage with them for an effective CSR approach. However, expectations amongst companies and local communities are different regarding CSR. Communities are more interested in development projects that are sustainable; whilst companies are more interested in demonstrating their responsibility as corporate citizens. Due to the diverse make-up of stakeholder groups, stakeholders hold distinctive and differing understandings of CSR. This signifies a risk to the practical value of CSR, especially when stakeholder perceptions are unclear and stakeholder disagreement on CSR. Despite a substantial research on CSR, understanding and implementing CSR through stakeholder perceptions is still lacking in PNG's oil and gas industry. The purpose of this investigation is to examine the nature, extent, and incidence of CSR in PNG's oil and gas industry and also investigate how companies are engaging with the stakeholders to deliver their CSR concept. An extensive literature review was conducted and the study found that CSR is a new and an evolving concept in the country. The current CSR programs tend to be short-lived and isolated without the integration and engagement of the local communities and other stakeholders. Findings also indicated that both the awareness of social initiatives companies are engaged in and awareness of the underlying social issues of the CSR initiatives are low. As a result of the misunderstanding, lack of awareness and inconsideration to concerns raised often results in tensions between the developers

and stakeholder groups. The findings support the notion that an effective stakeholder engagement and participation is critical in developing and implementing corporate practices that portrays a more accountable CSR project outcome as well as fostering a good working relationship amongst all stakeholders. Hence, it is practical to strengthen aspects of common attributes that can theoretically enhance effective CSR outcomes whilst dealing with divergences with issues stakeholders identify on what CSR should adopt and prioritise. The findings of the investigation demonstrate the positive effects of the integration and engagement of all stakeholders to achieve successful and sustainable CSR projects.

Whose responsibility is it really? Developing an integrative perspective on corporate sustainability

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The role of business organisations for sustainable development is discussed in various bodies of academic literature and from multiple different perspectives. One the main tensions between the viewpoints arises from the issues of how responsibility, or moral labour, should be distributed in societies. Is sustainability in business mainly a responsibility of the state, corporations and consumers, or civil society?

In this paper, we analyse three different viewpoints to distribute responsibilities in societies for corporate sustainability, namely the economic perspective, the critical perspective, and the politico-ethical perspective. The economic perspective emphasises the role of the private sector and market mechanism to transform business organisations. It suggests that the state should only minimally intervene in economic activity. The critical perspective highlights the inadequacies of the economic perspective and proposes that in order to reach corporate sustainability, the state must take control and set binding regulations on businesses. The politico-ethical perspective is again optimistic that the civil society can make corporations sustainable by deliberative collaboration and stakeholder engagement.

We argue that the economic, critical and politico-ethical are all valid and important lenses in the process of corporate transformation to sustainability, yet inadequate unless combined with the other two. Based on the premise of strong sustainability, which assumes the non-substitutability of different forms of capital, this paper develops an integrative perspective on corporate sustainability, synthesising the three different perspectives.

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Engaging Business and Consumers for Sustainable Change

Session 4B: Modern Slavery in International Business

Responses to institutional complexity: An exploratory case study of modern slavery in the construction industry

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Research Questions:

We address a number of research questions: How do construction multi-national enterprises (MNEs) cope with institutional complexity in the context of modern slavery? How do these MNEs respond to these disparate institutional demands and What are the key forces shaping MNE responses to the issue of modern slavery?

Theoretical Framework:

The reporting requirements derived from the Modern Slavery Act (MSA) and some industry initiatives underway, suggest that complexity is increasing rather than settled (Smets & Jarzabkowski, 2013), thus providing an excellent setting for analysing the unfolding organisational responses. We zoom into these responses, starting from the assumption that modern slavery is a domain in which multiple competing logics exist. Organisations are said to face institutional complexity whenever they confront incompatible prescriptions from multiple institutional logics (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011). Institutional logics are broadly defined as the principles that prescribe and guide decision making in a given field (Thornton & Ocasio, 1999). An extensive body of research has developed an interest in examining how organisations contend with those contradicting logics (e.g. Greenwood et al., 2011; Kodeih & Greenwood, 2014; Kraatz & Block, 2008).

Method:

We draw on an exploratory qualitative case study. Field work was conducted in two phases. The initial phase provided an overview of modern slavery in the UK construction industry, predicated upon mainly secondary data such as documentary material. To enable a more detailed analysis of the field, the second phase of the fieldwork used a near-insider approach including data collection through participant observation, different forms of interviewing and analyses of corporate documents,

including CSR reports and modern slavery statements. Several industry conferences and meetings attended by representatives of MNEs and other actors in the field such as government, NGOS, professional and industry associations, journalist, etc. were observed and respective notes were archived

Findings:

In examining the dynamics of institutional complexity of modern slavery in the construction industry, we found that the field can be characterised as "emerging" given the absence of shared norms and unambiguous institutional pressures (e.g. MSA) that created uncertainty for firms. The introduction of the MSA, galvanised a dispute over the ownership of the issue both at the intra-organisational and field level. Teasing the extent of the compatibility between the moral and market logic, we encountered that the moral logic was intertwined and many times juxtaposed with a legal logic. Contrary to our expectations, hybridity was rare, the moral and market logics were seen utterly contradictory and compartmentalisation was the most representative response with some exceptional cases of blending responses. We identified two institutional entrepreneurs one of which appealed to the moral logic and engaged in political tactics with powerful stakeholders in the field.

Against expectations: Mapping the modern slavery statements of clothing retailers against governmental and NGO guidance

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How well do clothing and textile retailers respond to their obligations under section 54 of the Modern Slavery Act 2015? Is media attention to labour conditions in supply chains related to the quality of statements?

Norms are constantly negotiated, including by institutions through public-facing (written) communication, and that compliance can serve to legitimise such norms. In that regard, this paper draws on Sutherland's (1955, ed. Cressey) theory that the justifications and methods for performing certain acts are learned in the social context, through communication.

74 Modern Slavery statements by businesses categorised as 'retailing' or 'consumer apparel' were first downloaded from the Modern Slavery Registry. Miscategorised statements were at this point filtered out. For each of these companies, CSR, sustainability, and/or annual reports for the financial year 2010/11 were then sought using Google. These were not available for each company; those that had none were at this point filtered out. Newspaper articles have been collected using search terms related to modern slavery, entered into Lexis Nexis, that were generated with the method set out by Gabrielatos (2007), which enables the mathematical evaluation of the relevance of potential search terms given a pair of initial terms. The resulting newspaper corpus has 87.5k articles published by UK national newspapers.

Statutory and NGO guidance was thematically coded with the help of Nvivo. Using the resulting set of codes, MSA statements and CSR/sustainability/annual reports were mapped against these expectations. To examine media reporting on these companies, concordances were examined per company per year, and c-collocates (see Gabrielatos & Baker, 2008) were generated for each company to explore the overall image these companies had in the period 2010-2017 in the context of modern slavery news.

These companies span a broad range of income above the revenue threshold, ranging from £68m to £50bn. Of the 40 examined statements, 6 do not comply with

the basic requirements under section 54 to have a director (or the local equivalent) sign off, and to publish the report on a prominent location on the company's (corporate) website. Against expectations, these non-compliant statements are not produced by low-revenue companies, but mid-range (£2bn - £14bn). The quality of the content of these statements (both compliant and non-compliant) also varies enormously, although most companies report the same due diligence process of explicitly requiring their tier 1 suppliers not to use forced labour, and then auditing these suppliers.

Most statements of relatively high quality are produced by the 'usual suspects' of the responsible British high street, and it is also these retailers that receive the most media attention, as their inclusion immediately increases the news value (see Bednarek & Caple, 2012) of the reporting. As such, it is difficult to say whether the quality of a modern slavery statement is directly affected by media attention, or whether media attention is influenced by the 'shock value' of finding issues with retailers perceived as responsible (with larger issues at less responsible retailers perhaps going ignored).

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Modern slavery and international business

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Businesses support the UN Sustainable Development Goals (SDGs). But SDGs do not carry univocally positive connotations for the business that has set out to address them. Engaging with what could be seen as 'tainted SDGs' can carry substantial risks for the well-intentioned business. This raises the question regarding what is the most effective way of encouraging necessary corporate engagement and collaboration to tackle so-called tainted SDGs and achieve the desired societal change.

We explore whether the introduction of a legal framework to encourage transparency can effectively reduce the risks of publicly acknowledging that the issues raised by tainted SDGs can be found within the operations of a business and need to be addressed. Focusing on the implementation of the British Modern Slavery Act from 2015 we find that businesses in the fashion and textile industry do not reveal their managerial practices towards modern slavery beyond the minimum reporting stipulated in the law. This finding suggest that tainted SDGs are difficult to address by forcing greater transparency upon businesses.

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Engaging Business and Consumers for Sustainable Change

Session 4C: Risk Communication and Decision-Making

Influencing factors of corporate environmental risk management in bank lending decision-making: Empirical evidence from European Banks

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The attention on integrating environmental issues into bank lending procedures has been increasing since the 1990s (UNEP 1995, Wanless 1995, Case 1999). Banks' indirect involvement in environmental damages caused by their borrowers' irresponsible environmental activities decrease their financial interest and reputation (Thompson 1998, Coulson & Monks 1999, Thompson and Cowton 2004, Weber 2005, Hu & Li 2015, Jo et al. 2015). Environmental risk management (hereafter ERM) as a systematic risk management system for banks to screen, analyze and control the potential environmental risk events of their clients to acceptable limits is highly advocated to minimize the banks' exposure to environmental risks in bank lending. An ERM in the bank lending decision-making will also encourage corporations seeking for loans to take in account the impact of their business decision-makings on the environment, and not solely on financial performance. This paper is aimed to establish an evaluation framework of the level of ERM specifically in the bank lending decision-making process and to explore the influencing factors on ERM level.

To achieve the above research objectives, a two-dimensional ERM index including ERM policy and ERM implementation is constructed to evaluate the level of ERM in bank lending decision-making by using content analysis of disclosure information from banks' annual reports, CSR reports and official websites. We selected banks from European countries to conduct a comparative study. We found that banks demonstrate their ERM policy in core business activities especially in project lending. Banks with higher ERM perform considerably better in ERM implementation than banks with lower ERM level. Differences among countries have also been pointed out: banks from France, UK and Netherlands performed the best while banks from Denmark and Italy had a relative low level of ERM.

According to stakeholder theory, banks face different groups or individuals who can affect, or are affected by the achievement of their social and environmental business

decision-making. Freeman (1984) identified those groups or individual as stakeholders. ERM practices in lending decision-making are expected to be an effective management tool for the satisfaction of the different stakeholder groups of banks (Ullmann, 1985). We studied the influencing factors of ERM in bank lending decision-making to explain how a bank identifies and responds to stakeholders' expectations. We conducted a regression model to test the influences of different stakeholders' power and banks' characteristics on ERM practices. The empirical results show that banks with higher ERM level present a statistically significant stakeholder value business model, a voluntary self-regulation ethic code and a larger size. However, neither banks' profitability nor the legal environment of banks' domiciliation country seems to explain differences in ERM in bank lending decision-making.

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Managers mobilizing sustainability transformations

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The purpose of this paper is to identify and analyze transformative management activities as a way to mobilize sustainability transformations in organizations. Managers are increasingly searching for new ways to manage sustainability issues, since conventional management activities are proving ineffective in targeting such complex concerns and bringing forward systemic change. The research provides an alternative approach founded upon theoretical fields of transition management (Loorbach, van Bake, Whiteman, & Rotmans, 2010) and management activities (Zott & Amit, 2010).

Acknowledging that framing efforts have a performative and transformative role in creating action, the paper applies a framing approach to study how sustainability managers are framing their management activities, rather than exploring the activities *per se* (Benford & Snow, 2000). The data is generated in in-depth interviews with ten sustainability managers, who have facilitated successful sustainability transformations in large, international organizations. The interview data is coded by using Atlas.ti and further unitized and categorized through content analysis.

The paper proposes that sustainability transformations in organizations are mobilized through a bundle of transformative activities employed by managers. 'Transformative' highlights the reflexive, collaborative, non-linear and creative action. We recognize eight transformative activities: creating space for multi-vocal collaboration, imagining future ambitions, challenging the dominant environment, restructuring practices, removing barriers, designing feedback loops, and creating the new environment. These activities inform managers of the potential new roles, organizational arrangements and new collaborations to promote accomplishments of their sustainability programs.

This research aims to offer an analytical outlook on how managers can move beyond "managing unsustainability" (Gorissen, Vrancken, & Manshoven, 2016). The paper contributes to existing studies of sustainability transformations by integrating transition management in management activities to stimulate innovative thinking and

strengthen managers' ability to facilitate sustainability transformations in organizations. Studying the activities through the lens of managerial framing offers a new way to gain understanding on how managers interpret their own efforts in managing sustainability and how they embark their organizations on sustainable trajectories.

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Social responsibility as a corporate strategy in a self-service shop S-Mart

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Abstract

The objective of this paper is to make known the importance of the use of these practices in Mexican companies, the benefits they have both in the community where it is implemented. The working hypothesis is that the implementation of CSR increases social benefits, the reputation that is gained and that can attract investment by stakeholders and what is more important in increasing their profits. The method used is the method in a descriptive way through the periodic notes of the regional self-service company S-Mart. The main conclusion is that the company seeks to compete against the large self-service companies through CSR trying to fulfill its mission as a company.

Keywords: *Retail, service differentiation, business strategy, social responsibility*.

JEL: M14, A13, D64, D61, L21

Resumen

El objetivo de este trabajo es dar a conocer la importancia del uso de las prácticas de RSC en las empresas mexicanas y observar los beneficios que tiene en la comunidad donde se ejecutan. La hipótesis de trabajo es que la implementación de la RSC aumenta los beneficios sociales, la reputación que se obtiene y que puede atraer inversión por parte de grupos de interés y lo que es más importante en el incremento de sus ganancias. El método empleado es el método de manera descriptiva por medio de las notas periodísticas de la empresa regional de autoservicio S-Mart. La principal conclusión es que la empresa busca competir contra las grandes empresas de autoservicios por medio de RSC tratando de cumplir su misión como empresa.

Palabras clave: *Comercio al por menor, diferenciación del servicio, estrategia empresarial, responsabilidad social*.

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Engaging Business and Consumers for Sustainable Change

Session 5A: Tensions, Conflicts and Paradoxes in Corporate Sustainability and CSR (1/2)

Reconciling social sustainability, development and stakeholder expectations from inside palm oil

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This paper seeks to understand how managers of a palm oil plantation in West Africa sought to formally reconcile contradictory stakeholder expectations in terms of social sustainability and development while still pursuing business goals? In particular, this paper looks at how managers applied and adapted tools for achieving sustainable outcomes (e.g. a Free, Prior and Informed Consent [FPIC] process) to a complex local context while subject to global pressures acting both through Roundtable on Sustainable Palm Oil (RSPO) mechanisms and more directly, by seeking to influence other stakeholders. Formalised social sustainability, enacted through e.g. community benefit agreements (CBA's), is understood to support firm value (Dorobantu & Odziemkowska, 2017), while also being a key tenant of the RSPO principles and criteria (RSPO, 2013).

Of interest in this paper are also the tensions between and within local communities and between local communities and NGOs. These tensions are interesting because prior research on palm oil social sustainability has shown that communities are autonomous actors (Marquis & Battilana, 2009) that can use NGO involvement as a negotiation tool (Köhne, 2014), have interests that NGOs do not always consistently represent, or may be at odds with NGO aims (Fassin, 2009; Rival & Levang, 2014; Therville, Feintrenie, & Levang, 2011). This paper adopts an institutional theory perspective (Oliver, 1991; Scott, 2001) to studying the stakeholder dynamics (Mitchell, Agle, & Wood, 1997; Schouten & Glasbergen, 2012) of social sustainability.

This paper applies case study methodology and ethnography to a narrative process study (Langley, 1999) drawing on the author's experience working with the company in West Africa. The case company is an RSPO certified producer subject to the principles and criteria governing sustainable palm oil and committed to delivering development in its region of operations by its concession agreement with the host country government.

Preliminary findings suggest that while international stakeholders hold significant power towards the firm, achieving their interpretation of social sustainability is dependent on whether that interpretation is shared by the impacted community – context dependent factors play a significant role as do immediate needs. For managers, this study suggests that understanding and, as far as possible, integrating with host communities helps achieve a degree of social sustainability, while moderating the ability of some, but not all, stakeholders to affect the operations of the company. In sum, social sustainability is not a constant and is subject to change as a result of both internal tensions and external pressures for change.

Keywords: *Social Sustainability, Local Communities, NGOs, Multi-Stakeholder Initiatives (MSI's), Roundtable on Sustainable Palm oil (RSPO)*.

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Enabling or constraining? Hybrid organizational identities and certified management standards

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Companies often adopt certified management standards (CMS) symbolically, to signal to external stakeholders a commitment to addressing social issues or mitigating risk to the natural environment (Terlaak, 2007). However, many companies now also adopt CMS with an intent to change substantively as they experience increasing environmental pressures to become more sustainable in operations (Gehman & Grimes, 2017). When companies attempt to substantively change toward more sustainable practices, managers meet resistance in employees' mindset and practices (Howard-Grenville et al., 2014).

These effects are magnified in hybrid companies, or for-profit companies with goals in their missions that inherently conflict – goals to create financial, social, and/or environmental value simultaneously (Haigh & Hoffman, 2014). Often, employees view these goals as competing and identify more strongly with one goal, thus neglecting practices that support other goals in the mission (Ashforth a& Reingen, 2012; Foreman & Whetten, 2002). These tendencies are associated with hybrid companies being unable to balance their multiple-goal oriented missions, leading to subpar performance on all goals or 'mission drift,' an overemphasis on the for-profit goals at the expense of the social and/or environmental goals (Santos et al., 2015). However, if hybrid companies can successfully integrate these competing goals and identities, they have potential for successful performance in meeting all of their goals (Haigh & Hoffman, 2014). We yet lack insight into how hybrid companies can manage these tensions, facilitating employee commitment to the multiple goals and the avoidance of identity conflicts.

This qualitative, inductive study will investigate whether and how CMS could be a mechanism to assist hybrid companies with integrating or managing competing goals in their mission, through the construct of organizational identity, defined as "who we are" as an organization (Albert & Whetten, 1985). We know very little about how CMS adoption influences an organization's identity – particularly in organizations with

multiple identities such as hybrid companies (Moss et al., 2010): How could CMS adoption enable or constrain an organization's attempt to pursue competing goals in their missions simultaneously? The goal of this study is to develop a grounded process model describing the mechanisms by which CMS adoption enables and constrains the balancing of multiple identities within hybrid companies.

Initial data collected suggests the adoption of a CMS can enable the balancing of the tensions inherent in a hybrid company's mission, by assisting the integration of competing aspects of the organization's identity. With a more coherent identity, managers can more effectively integrate competing goals of profit, social and/or environmental performance in the company's mission, which drives decision making and action in line with all of these goals, rather than one or another. The adoption of a CMS thus potentially serves to authenticate and legitimize a hybrid company's identity, which then supports the alignment of the company's mission and action in the face of internal and external pressures to change or prioritize profit-oriented goals over others. The collection and analysis of interview and archival data will continue through April 2018.

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Organisation, Degrowth and Sustainable Development Goals

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The aim of this study is to analyse organisation based on sustainable development goals from a degrowth perspective. The degrowth movement posits that the current growth-driven economy and conventional sustainable development discourse can be seen as the main drivers of global environmental change. Despite the advances in technology and social organisation, efficiency as such will not offset the impacts of a growing economy and rapid increase in human numbers. As the sustainable development goals fail to recognise and advocate ecological limits to human organization, they are prone to fail in terms of contributing to sustainability. Even though several of the goals might seem to have good intentions, this paper shows that sustainable development in organisations cannot be based on further economic growth. As the proposition to shrink the size of the economy is unlikely to gain traction in organisations under the current socio-economic growth paradigm, a counter-hegemonic discourse to capitalism is called for.

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Session 5B: SMEs, Micro-Enterprises and Family Businesses

Tackling barriers to the implementation of eco-efficiency practices: Differences between new ventures and established firms

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1. Research Questions

Do new ventures and established firms perceive barriers to the implementation of eco-efficiency practices in the same way?

Do resource efficiency practices have a positive effect on cost savings?

2. Theoretical Framework

Eco-efficiency is the "process that seeks to maximize the effectiveness of business processes while minimizing their impacts on the environment" (Sinkin et al. 2008). Previous literature describes eco-efficiency as a management strategy (Koskela et al. 2012) in which organizations improve simultaneously their environmental and economic performance (Bleischwitz, 2004; WBCSD, 1996).

Previous literature has identified a number of best practices associated to eco-efficiency such as reducing resource consumption (including raw materials and energy), reducing environmental impacts, increasing the value of products or services, reducing toxic dispersion, enhancing recyclability or maximizing the sustainable use of renewable resources (Verfaillie & Bidwell, 2000; DeSimone & Popoff, 2000).

Organizations frequently face barriers which hinder environmental adaptation (Murillo-Luna et al. 2011). Specifically, eco-efficiency practices may not be implemented because of complexities associated to the process of complying with regulation, technical requirements of the regulation not updated, costs of environmental actions, lack of specific environmental experience, and the complexities of choosing the appropriate environmental actions for your firm.

Entrepreneurship literature highlights that new ventures and established firms are typically characterized by different resources and capabilities. New ventures are more flexible and creative as well as have a greater ability to recognize opportunities (Antolín-López et al. 2015; Burg et al. 2012). Conversely, established firms already possess organizational routines, skills and best practices and have more resources,

but it is more difficult for them to substitute practices that are legitimated and taken for granted by management and employees (Burg et al., 2012) and change organizational inertia. Therefore, we contend that external barriers equally diminish eco-efficiency practices in new ventures and incumbents. However, new ventures and established firms differ in their ability to address the internal barriers to eco-efficiency.

H1: Complexities associated to the process of complying with regulation have a negative effect on the implementation of eco-efficiency practices.

H2: Technical requirements of the regulation not updated have a negative effect on the implementation of eco-efficiency practices.

H3: The negative effect of the costs of environmental actions on eco-efficiency practices is greater for established companies than for new ventures.

H4: The negative effect of the lack of specific environmental experience on eco-efficiency practices is greater for established companies than new ventures.

H5: The negative effect of the complexities of choosing the appropriate environmental actions on eco-efficiency is greater for established companies than new ventures.

H6: Resource efficiency practices will have a positive effect on production costs reduction

3. Methods

We used data gathered from the "Eurobarometer No. 342"survey to test our hypotheses. This survey is part of the Innobarometers series, which is regularly conducted at the request of the European Commission. Eurobarometer 342 compiles the responses of 13.167 firms from39 countries.

To achieve these objectives we will use ordered logit model. Preliminary results support H1, H2, H3, H4, H5 and H6.

4. Findings

By exploring how new ventures and established firms face barriers to the implementation of eco-efficiency practices, we aim to contribute to the emerging literature of environmental entrepreneurship by providing insight in how the hindrances are seen differently by established firms and new ventures. We show that some

barriers are perceived by both new ventures and established firms as obstacles while others only suppose an inconvenient for established firms.

Studying the differentiated effect of barriers on new ventures and established firms, we will realize how new ventures and incumbents are a different combination of capabilities and competences. Specifically, new ventures are more likely to take risks since everything they face is new and they do not identify so many obstacles while incumbents firms have their procedures more established and show greater resistance to change if everything goes fine.

The translation of EU Directive 2014/95/EU into national German law: Anyone worried?

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In 2014, the European Parliament and Council introduced Directive 2014/95/EU on non-financial disclosure. This directive subsequently had to be translated into national law by all European Union member countries. Consequently, the German government introduced the CSR Directive Implementation Act or 'CDIA' hereafter. This case of regulation is unprecedented and seen as a milestone in sustainable development (GCSD, 2017). Thus, retroactively as of 1 January 2017, certain German firms must comply with non-financial reporting obligations, urging firms to report for the first time in 2018.

The law addresses large capital market-oriented corporations, however, does not apply to small and medium-sized companies (SMEs). This arrangement has triggered a controversial debate on the indirect effects of the Directive on SMEs among practitioners and academics alike. It is spurred by a long-lasting discussion on large firm dominance, bureaucratic burden on SMEs due to regulation and possibly missing an SME specific approach to CSR (Fassin, 2008; Jenkins, 2004, Murillo and Lozano, 2006).

This study seeks to understand the effects of the CDIA on German firms of different size and industry. To understand why firms evaluate the CDIA differently, this research further seeks to assess the role of firm resources and capabilities in the evaluation process by applying a resource-based view (RBV) (Barney, 1991). The RBV stresses the instrumental role of organizational resources and capabilities (Leonidou et al., 2017), which are thus considered essential in shaping a firm's evaluation of CSR tools and strategies. Over the past, CSR tools and strategies have been found to be less formalized in SMEs compared to large firms (Graafland et al., 2003; Hahn and Scheermesser, 2006; Johnson, 2015). Yet, a formalized strategic approach towards

business management may improve chances of successful implementation of socially responsible activities into business practice (Jenkins, 2004).

The questions central to this research are therefore

• "What effect does firm size have on a firm's evaluation (i.e. expected/incurred advantages/disadvantages) of the CDIA?" and

• "To what extend do firm resources/capabilities and the degree of formalization of a firm's sustainable activities influence this evaluation of the CDIA?".

To address these questions, a web-based survey was sent to CSR managers or persons in managerial positions of firms of different sizes and industries in Germany. The survey asked managers questions on the CDIA directly, on firm resources and capabilities, on formalization of CSR and demographic data concerning the firm and the respondent. Initial results indicate especially large medium-sized enterprises expect the highest difficulty in dealing with the CDIA. However, firm evaluation of the CDIA differed with regards to firm resources already deployed for CSR and the degree of formalization of CSR within firms, being more positive for firms with greater resources and experience. These findings possibly indicate the importance of adequate support e.g. in the form of large firm guidance, thus encouraging collaboration for sustainable supply chains. The results also indicate the possible advantage of first movers in the field of CSR, which could be a powerful argument for engaging business for sustainable change even on a voluntary basis.

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Can micro-enterprises release new value from provenance and sustainable production?

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Sustainable production is often equated with eco-efficiency, or the opportunity to do more with less, thus increasing economic (financial) rewards while reducing environmental impacts. Other aspects of sustainable production, such as sourcing raw materials which have a lower environmental impact, or rewarding skilled labour with higher wages are often overlooked since conventional business logic says that these are additional costs, which cannot be passed on to the consumer, and therefore will erode the business objective: profit.

However, alternative economic logics can be identified in some micro-enterprises. This paper offers two examples from craft micro-enterprises. Craft here means the skilled manipulation of physical materials to produce items whose exact nature cannot be predicted in advance (Owen, 2017; Pye, 1968). Craft micro-enterprises in this context are businesses which serve craft activity with materials supply, often a creative product in its own right (Luckman, 2015) as well as businesses that perform craft activities and create crafted products. The focus of these businesses is on items which tend towards utility rather than art, although that does not necessarily make them low cost.

This paper presents two case studies from yarn craft contrasting the pattern of value generation from commodity production with where and how much value is generated in the value chains for these micro-enterprises. One case study is the production of yarn and crafted textiles from a "flying flock" of sheep managed by a wildlife trust for conservation grazing on nature reserves. The second case study is a collaboration between a retailer / dyer and designer, sourcing single-flock or single breed yarns and selling these internationally through a subscription system. As well as financial value generated at different transaction stages of the supply chain, connected values are identified, such as biodiversity improvements, rural livelihoods, community cohesion or individual skill development.

Together, the patterns of value derived from these two case studies start to suggest the conditions under which even the smallest enterprises can contribute to a more sustainable economy.

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Engaging Business and Consumers for Sustainable Change

Session 5C: Reporting and Communication

CSR reporting for external and internal stakeholders in industrial sector

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The article focuses on Corporate Social Responsibility (CSR) and the importance of reports within communication of CSR in industry sector in Poland. The article analyzes CSR reporting as the tool to comunicate with internal and external stakeholders.

Analysis are based on stakeholder theory explaining the CSR accountability to stakeholders.

The main role of CSR for industrial companies is to ensure a responsible development to reduce potential risks arising from safety issues and a potential negative environmental impact and to attract better employees and gain acceptance among local society.

The aim of the paper is to discuss how entreprises in industrial sector in Poland develop their CSR policies and how they address their activities to different groups of stakeholders – internal and external.

Through content analysis of annual CSR reports authors verify how the biggest industrial companies prioritize their stakeholders by the numer and quality of information given to them in the reports.

Moreover the goal of the article is to identify the specific factors – environmental, social and economic in polish industry sector that influence CSR reporting.

As a result paper will indicate main actions addressed to internal and external stakeholders as well as practical reccomendations on social reporting based on the specific factors of polish industrail sector.

Antecedents and implications of organisational indulgence in rhetoric while communicating on CSR

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Abstract

Following Aristotelianism, which considers the greatest human virtue to be acting according to community expectations (MacIntyre, 2007) and the conceptualization of an organization as a 'social actor' (Whetten and Mackey, 2002), MacIntyre is of the opinion that morality without a purpose is merely symbolic and does not result in substantive benefits for the society. When this statement is juxtaposed with observations from several critics of current organizational practices such as Robert Jackall (1998) who makes the argument that businesses can be associated with 'organized irresponsibility', it becomes important for us to develop an understanding of the antecedents and implications of a situation wherein public continue to be increasingly sceptical of the role of business in society. This study looks to answer the following research questions:

1.   Why do organisations dispose themselves to indulging in a communication strategy that is viewed with scepticism?

2.   On the basis of their indulgence in a communication strategy that is viewed with scepticism, what can be said about the way organisations are generally disposed to the idea of sustainability?

By referring to Bitzer (1968)'s conceptualisation of a rhetorical situation, this study takes the view that the exigence presented by the need to bridge the credibility gap there exists in CSR communication is constrained by the conceptual confusion associated with CSR and how this leads to organisations creating their own CSR narratives while also making sense of CSR. The aspects of sensemaking theory that make it particularly acquiescent to its application in understanding how organisations indulge in CSR is the fact that sensemaking is ongoing with cues for making sense being extracted retrospectively (Weick et.al, 2005) and is about meaning construction in complex and confusing circumstances that results in production of discursive accounts that negotiates a relative position or identity (Cornelisson, 2012). This study

will carry out a detailed exposition of the works of various researchers who have explored CSR sensemaking to see if they provide an explanation for organisations indulging in CSR communication that is viewed with scepticism.

This study then discusses the perspective that organisations emerge in communication (Taylor and van Every, 2000) to take the view that since according to this perspective, communication is reflective of how an organisation makes sense of a situation and reacts to it, indulging in CSR communication that is not matched with concrete actions is reflective of an intention to deceive and a disposition to sustainability that can be termed as half hearted at best. This view is contrary to the views of Christensen et.al (2013) who are of the view that aspirational talk on CSR that is not matched with action is also an important resource for social change.

This study finally advocates the use of Baker and Martinson (2001)'s framework on ethical persuasion for organisations communicating on CSR. According to this, a persuader is expected to be genuinely informing and not creating false impressions irrespective of whether what is communicated is at least partially true.

The future of sustainability reporting: Standalone or integrated reports?

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Research Question: What is the research question that the submission aims to answer?

While a vast majority of companies prefer standalone sustainability reports to disclose on their non-financial activities, integrated reports combining financial and non-financial information have emerged as a new approach to provide a more complete picture of a company's overall performance. This study undertakes a comparative analysis of these two types of reports that dominate the sustainability reporting space and tries to answer the following question: While highly touted by the sustainability community, does integrated reporting live up to its potential?

Theoretical Framework: What are the main concepts, models or theories used in the paper?

Sustainability reports are not subject to nearly as strict standards as financial reports and display wide variation in content quality. Among the factors that determine reporting quality is whether a company is stakeholder- or shareholder-oriented and the subsequent reporting method they follow. Global Reporting Initiative (GRI), the leading framework for standalone reports, focuses on disclosure of a broad set of topics to cater to a diverse group of financial and non-financial stakeholders, consistent with the stakeholder (Freeman, 1984, 2008) and legitimacy theories (Suchman, 1995). The International Integrated Reporting Council's (IIRC) integrated reporting framework, on the other hand, primarily targets "providers of financial capital" and topics that are of concern to them (Flower, 2015), arguably in line with the neoclassical view (Friedman, 1970). The paper draws upon relevant academic theories in the field of sustainability reporting and insights from other papers and identifies empirical discrepancies between the two types of reports representing varying institutional approaches to sustainability.

Method: Which method is used for the research work?

While both frameworks have their strengths and limitations, assessing the differences driven by this duality of reporting frameworks is largely an empirical matter, which has received limited attention from scholars to date. The paper uses the CSR reporting quality scores provided by The CSR-Sustainability Monitor® (www.csrsmonitor.org), a content analysis based system that evaluates the scope of coverage, specificity of detail, and degree of external verification of information disclosed by a company regarding its CSR policies, implementation and outcomes in CSR reports. Using the Monitor's scores, the paper analyzes the discrepancies between standalone and integrated reports published by the world's largest organizations on eleven key sustainability topics: environment, philanthropy, chair's message, supply chain management, governance, human rights, labor relations, anti-corruption, stakeholder engagement, codes of conduct, and integrity assurance.

Findings: What are the main outcomes and results of the paper?

On average, standalone reports provide more comprehensive and detailed information than integrated reports that are narrower in scope and focus. The former significantly outscores the latter on chair's message, environment, and philanthropy, while the opposite is observed on governance disclosures. Regarding regional patterns, Western European companies publish the most integrated reports, followed by East Asia. In light of the EU directive on mandatory sustainability reporting, a detailed analysis of reporting behavior provides an invaluable contribution to the literature. Consistent with this notion, our findings underscore the evolving nature of sustainability reporting and call for further investigation from managers and researchers alike.

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Engaging Business and Consumers for Sustainable Change

Session 6A: Tensions, Conflicts and Paradoxes in Corporate Sustainability and CSR (2/2)

Tensions in standardising sustainability: A micro level account of operationalising accountability standards

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Abstract

International Accountability Standards (IAS) attempt to establish consensus about corporate sustainability and organisational moral (Jamali, 2010) providing organisations with ways to assess and disclose social and environmental performance (Gilbert and Rasche, 2008). The growing body of IAS research has pointed to the problems of implementation of corporate sustainability disclosing a widespread existence of organisational decoupling relating to the lack of actual implementation of sustainability standards in organisations (Delmas and Montes-Sanch, 2010). Still, little is known about the dynamics involved in the micro-level practices of sustainability operationalisation although this help us understand why and how organisations vary in their work with and coupling to IAS.

The IAS literature has taken steps to acknowledge that the properties of CSR matter to the challenges of standardising corporate sustainability (Kim et al., 2012). Corporate sustainability is highly contextual and dynamic (Okoye, 2009), it suffers from internal contradictions (de Colle et al., 2014) and the fact that it is embedded in manifold issues and practices only deepens this inadequacy and results in sustainability tensions. A perspective taking its point of departure in the fertility of such tensions is emerging; this integrative perspective dissociates itself from the traditional instrumental logic of CSR and sustainability studies which prescribe how organisations can gain financially by addressing ethical, environmental or social concerns, but lack consideration of tensions inhibited in the complex concept of sustainability. Instead, this perspective "… *conceptualises corporate sustainability as embracing tensions and contradictions between different sustainability aspects*" (Hahn et al., 2015: 299) as being the triad of economic, environmental and social concerns. Calls to develop this perspective have resulted in a relatively small and mostly conceptual literature with little empirical knowledge (Van der Byl and Slawinski, 2015) depicting how organizational actors perceive and manage sustainability tensions (but Slawinski and Bansal, 2015; Sharma

and Bansal, 2017). So, the recognition and handling of tensional situations, including how actors respond and make decisions, are rarely or merely indirectly accounted for (Van der Byl and Slawinski, 2015). This paper digs into the operationalisation to add to our knowledge about how organisational actors face tensions of sustainability in connection with operationalisation of standardisation. This perspective can instigate inquiries about the nature of sustainability tensions, various kinds of tensions and how to handle them. Thus, this this paper asks: How do tensions occur in an organisation adopting IAS and how do actors respond to such tensions?

To answer this question, the empirical analysis draws on existing literature on paradox (Lewis, 2000; Smith & Lewis, 2011) and conceptual work on integration and tensions more directly related to the concept of corporate sustainability (Hanh et al., 2012; Hahn et al., 2014). Based on qualitative interviews with organisational implementors (three cases) of ISO 26000, the paper shows how actors very in their approach to situational tensions in the operationalisation process. A lower level of implementation is not necessarily the same as organisational laxness but can exemplify ongoing attempts to tackle encountered tensions. Response strategies can include aspects of both acceptance and resolution whereby different strategy layers arise and the initial response strategy can result in new tensions. Dynamics in the tensions resulted in tensions initially being managed through synthesis, but later through acceptance. Thus, tensions surface not necessarily through implementing IAS alone, but in a combination of empowered employees through their own initiative to push themselves to acknowledge the tensions opposed to having proceeded without recognising and taking the challenge on.

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How trade-offs and complementarities among economic, social and environmental urban sustainability affect city livability

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Research question. The aim of this paper is to address how the interplay and potential tradeoffs between the three pillars of urban sustainability (economic, social and environmental) and urban governance affect pollution and city livability.

Theoretical framework. *Sustainable cities* has been outlined as one of the global grand challenges of the 21st century. The unprecedented number of population living in urban areas has created giant burdens on natural, social, economic and governance resources, which challenges cities to continue thrive while ensuring their citizens' quality of life (Marans, 2005). Urban action is required in order to make cities sustainable and liveable.

City governments worldwide have initiated a variety of programs to ensure quality of life such as land management (Lu et al., 2016), smart recycling systems (Fujii et al., 2014), and green building (Khoshnava et al., 2018). However, most these initiatives address a single issue and are launched without a holistic perspective (Runhaar et al., 209). Thus, little is known about how multiple initiatives together help in the transition of cities towards sustainability (Gorissen et al., 2018). Progressing in urban sustainability requires to simultaneously address widely diverging but interconnected factors connected to the natural environment, social cohesion, economic prosperity, and governance practices. Table 1 summarizes the tentative hypotheses of the study.

Table 1: Hypotheses of this study

H#	Hypotheses
H1	Economic sustainability positively affects urban pollution
H2	Environmental sustainability negatively affects urban pollution
H3	Social sustainability positively affects city livability
H4	City governance positively affects city livability

H#	Hypotheses
H5	Urban pollution negatively affects city livability
H6	Economic sustainability has a positive indirect effect on urban pollution mediated by environmental sustainability
H7	Economic sustainability has a positive indirect effect on city livability mediated by social sustainability

Method. To test our hypotheses, we merged data from the "Flash Eurobarometer 419: Quality of Life in European Cities" with objective data on urban pollution from the World Health Organization. The Eurobarometer 419 is a cross-national survey that comprises the responses of 40,798 citizens from 83 European cities. This survey was conducted at the request of the Directorate-General for Regional and Urban Policy of the European Commission. Table 2 describes the operationalization of the measures used in the study

Table 2: Variables and its operationalization

Dependent Variable		
City life satisfaction	- I am satisfied to live in [City] - On the whole, I agree that my city is a good place to life	5 likert-scale
Indepedent variables		
Economic sustainability	- I am satisfied with the state of the streets and buildings - It is easy to find a job - It is easy to find god housing at a reasonable price - I am satisfied with the availability of retail shops	5 likert-scale
Social sustainability	- I am satisfied with health care services, doctors and hospitals - The presence of foreigners is good for the city - Foreigners that live in the city are well integrated - I feel safe in my city	5 likert-scale
Environmental sustainability	- I am satisfied with green spaces such as parks and gardens - I am satisfied with the quality of the air - I am satisfied with the noise level - I am satisfied with cleanliness - [City] is committed to fight against climate change (e.g., energy efficiency, green transport)	5 likert-scale
Governance sustainability	- The administrative services of [City] help people efficiently - Generally speaking, the public administration of the city can be trusted	5 likert-scale
Pollution	- PM2.5 - PM10	Annual ug/m3
Control variables		
Age		Numerical
Gender		Dichotomic
Years living in the city		Numerical
Marital status		Categorical
Occupation		Categorical
Last year of studies		Numerical

We ran a series of alternative structural equation models (SEMs) on EQS 6.3 software.

Findings. Our final model fits the data reasonably well (CFI = 0.91; NFI =0.90). Preliminary results support all the hypotheses proposed (t > 1.96; p < 0.05) except for H4. Although the trade-offs exist and are significant, economic sustainability has an indirect effect on urban pollution and city livability mediated by its effect on environmental and social sustainability. In other words, local authorities may compensate the negative effect of economic development on pollution by investing the surplus resources on environmental and social initiatives.

Figure 1: Theoretical Model Proposed
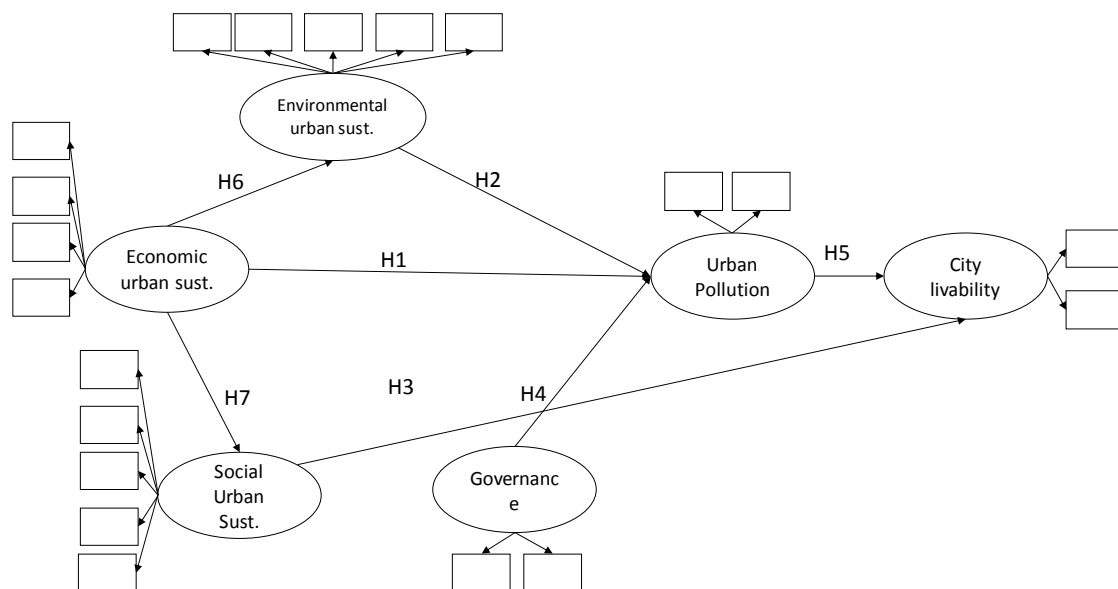
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Leader ambivalence and corporate social performance

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Research on managerial interpretations of social issues has largely focused on univalent interpretations of social issues by managers as either positive or negative, for instance as opportunity or threat, and argues that positive interpretations are associated with proactive responses to social issues and negative interpretation with reactive ones (Andersson & Bateman, 2000; Sharma, 2000). However, there is growing evidence that leader ambivalence, i.e. organizational leaders holding positive and negative interpretations of organizational issues at the same time (Plambeck & Weber, 2010), represents an important determinant of organizational strategy and performance (Ashforth, Rogers, Pratt, & Pradies, 2014; Plambeck & Weber, 2009; Rothman, Pratt, Rees, & Vogus, 2017). Ambivalence is argued to be particularly relevant when organizations face complex and dynamic issues in uncertain organizational contexts (Plambeck & Weber, 2010). Surprisingly, given the complex and equivocal nature of social issues (Sonenshein, 2016), the role of leader ambivalence for explaining corporate social performance (CSP) has not yet been addressed.

In this study, we explore how leaders' ambivalent interpretations of social issues relate to CSP. We analyze leader ambivalence around social issues through a content and sentiment analysis of 249 CEO statements of the sustainability reports of 58 companies across eight sectors between 2006 and 2010 and relate it to corporate social performance data. As our main contribution, we advance our understanding how leaders' interpretations of social issues relate to CSP by offering empirical evidence that leader ambivalence is positively related to CSP and also positively moderates the relationship between leaders' awareness of concrete social issues and CSP. Our study contributes to the literature on the role of leader characteristics for CSP as well as to the literature on tensions around social issues. The findings imply that the role of leaders' interpretations of complex and equivocal social issues goes beyond a simple threat vs. opportunity dichotomy and that leaders holding a mixed picture of social issues is more beneficial for CSP than overly positive views.

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Session 6B: Sustainability in Supply Chains and Networks

Institutional work in the food waste system: Opportunities and innovations

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Addressing the global sustainable development goal of reducing food waste has recently become an important topic for governments, businesses and researchers alike. The role of innovations, e.g. new business and operation models in the area of food waste reduction has not been thoroughly studied. The purpose of this study is to examine institutional work in food waste reduction related innovations. We position the study theoretically in service-dominant logic and service ecosystems research (Baron et al., 2018; Vargo and Lusch 2016).

A service ecosystem can be defined as "relatively self-contained, self-adjusting system of resource integrating actors connected by shared institutional arrangements and mutual value creation through service exchange" (Vargo and Lusch 2016, p. 11–12). Institutions entail norms, values, practices, rules, meanings, and symbols as the mechanisms that tie together actors within the food waste service ecosystem (Baron et al. 2018). Recently, the service ecosystem approach has been adopted to understand how innovations can be created through disrupting the institutional arrangements in existing service systems (Baron et al. 2018; Koskela-Huotari et al. 2016). The underlying mechanism for creating, breaking and maintaining institutions is the notion of institutional work: "the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions" (Lawrence and Suddaby, 2006, p. 215).

Our paper is based on qualitative research methodology and extensive, multiple case study approach. The cases have been collected in a case bank of best practices that is part of the objective of a three-year research project focusing on examining consumers as active reducers of food waste.

Utilising multiple illustrative cases of innovations related to food waste reduction throughout the food supply chain, we identify how different actors including retailers, consumer-citizens such as food bloggers and activists, entrepreneurs and politicians engage in institutional work to create, maintain and disrupt institutions in new

innovations related to food waste reduction. As a result, we contribute to the service ecosystem literature by exploring the concept of institutional work in more detail. Furthermore, our findings contribute to the burgeoning literature on the topic of food waste reduction which has mostly concentrated on explicating reasons and effects of food waste rather than how the problem should be addressed. Hence, by offering a holistic analysis of institutional solutions based on real-world examples, the paper provides new and valuable insights to aid decision-makers and practitioners in addressing this sustainability development goal.

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Stakeholder Network Influence on Suppliers' Social Responsibility (SSR): The case on Apparel Industry

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This study aims to investigate multiple stakeholders' influence on suppliers' social responsibility (SSR) in the apparel industry. A two-stage conceptual model, basic and extended, was developed and used based on the stakeholder relational and multiplicity perspectives, following, mainly, the work of Neville and Menguc (2006) and Rowley (1997). Partial Least Square (PLS) structural equation modeling was used to examine the hypotheses included in the models. 'Face to face' and 'drop off and collect' survey administration techniques were used in collecting data. Altogether, 371 questionnaires, each from a single supplier, were collected and analyzed. By employing the resampling and bootstrapping techniques through PLS, 5000 resampling were conducted to test the significance of the regression coefficients. The findings suggest that while buyers, media and top-management all, individually, have positive relationships, only media and top-management have any significant influence on SSR. When complex interactions and mediation among stakeholders were considered, a thicker and a thinner pathway or network of stakeholders, indicating strong and weak network influences on SSR, respectively, were found. It was also found that MI, BP, GP, TMC and SSR constitute the thickest pathway compared to any other. In addition, it was found that buyer and top-management played the most important network path mediation roles in moderating the network influence on SSR. While early studies explored each of the individual stakeholder's influence on SSR based on dyadic relationships among stakeholders and business, this paper contributes to an understanding of the network influence of stakeholders on SSR. We argue that top-management takes SSR strategy decisions as part of managing the network influence of stakeholders without considering each stakeholders' claim or interest.

Keyword: *Supplier Social Responsibility, Apparel Industry, Stakeholder Networking, Partial Least Square Modeling, SmartPls-3.*

Collaborative sustainability in a shipbuilding network

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Research Question:

Our main research question is 'what factors promote and challenge collaboration for sustainability'. We answer this question by examining collaborative sustainability in the context of a shipbuilding network.

Theoretical Framework:

In the article, we follow Aguinis (2011) definition of sustainability as 'context-specific organisational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance'. However, to better adapt the concept of sustainability to the project and network-based organisation of shipbuilding industry, we introduce the concept of collaborative sustainability to describe the recent sustainability actions taken in a shipbuilding network. We claim that collaborative sustainability becomes increasingly important in contemporary business environment, as companies can no longer act in isolation to solve sustainability challenges but need the support and collaboration of business partners, especially from the supply chain (e.g. Rohrbeck et al. 2013). In the article, we utilise the framework of 'collaborative responsibility' proposed by Wettstein (2012) to reframe the role of collaboration and collective action in the traditional shipbuilding industry, in which the systemic nature is generating pressure to view sustainability issues from the perspective of collective action. We develop the conceptual framework of collaborative sustainability to analyse the role of collaboration in the different individual and collective attempts to tackle the sustainability-related challenges and possibilities. While here restricted to shipbuilding industry, we claim that collaborative

sustainability is a concept that will become increasingly relevant for many other industries.

Method:

We utilise different empirical materials such as interviews, workshops and strategy documents. The research context is a shipbuilding network located in Europe. We conducted approximately 35 interviews with 49 interviewees. After the interviews, we organized two workshops (appr. 40 participants) to deepen our knowledge of the topics of the interviews. We also content analysed the strategy documents of the companies.

Findings:

In the full paper, we shall analyze our data with the following tentative questions: how are sustainability objectives framed in a shipbuilding network (firm vs. network level); what kind of collaboration there exists in promoting sustainability; what kind of sustainability challenges need collective problem solving and what kind of challenges can be solved by individual actors such as firms or governmental bodies; which factors promote and challenge collaboration for sustainability in a shipbuilding network, and; what kind of potentials and challenges are seen in the future?

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Session 6C: Change Agency in Sustainability Transitions (1/2)

Building sustainability? Actors and their networks in promoting institutional changes towards WMC in Finland

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This paper is based on preliminary findings of a qualitative, on-going research project on the nexus of the actors, networks and the institutional environment of Wood-framed Multistorey Construction (WMC) business in Finland. WMC is a major form of industrial wood construction, which is one of the flagship projects of the Finnish government. There has been a strong national interest in expanding the use of wood in construction already since the 1990s. The governmental interventions, such as policy programmes and support to science, technology and innovation actions related to WMC and industrial wood construction have had justifications varying from growth of employment and export to enhanced sustainability and reduced GHG impacts. The carbon footprint of wooden buildings is considered to be smaller than those made of cement and steel, which generally makes wood a more sustainable choice. Yet, compared to other European countries with rich forest resources, the market share of WMC is still low in Finland, around 4% in 2017. In a similar way as elsewhere, the construction sector has been characterized by high path-dependency. In it, the current decisions of construction companies are greatly affected by earlier decisions or events, leading to self-reinforcement of old ways of operating (Mahapatra & Gustavsson 2008). It is thus interesting to explore, whether and how the "cement-dominated" path characterising the construction of multistorey buildings is gradually starting to change, as reflected in the institutional setting. Theoretically, this paper builds on previous research on the role of actors and agency in sustainability transformations as well as Multi-Level Perspective approach. In the transformation of social technical regimes, such as construction, the changes in the regulations, norms and understandings of the regime actors are central elements (e.g. Geels 2006). This paper addresses the following questions: What are the roles, rationalities and strategies of the actors advocating for the increased use of wood in urban, multi-storey construction? How have the actors, through their co-operation, networking and other means managed to shape the institutional setting, especially the laws and regulations of wood construction, in the past decade? The research methods include thematic

interviews of the policy-makers, business and third sector actors operating in the field of wood construction and construction industries, as well as content analysis of policy, legal and other documents. In addition, literature reviews and participatory observation in various seminars and workshops provided complementary source of data. The preliminary findings indicate that the changes in the building code to enable the construction of WMCs have been much influenced by the operation and networks of a few, active and well-positioned individuals. In addition, sustainability aspects of construction business, especially those related to human health and climate change, provide widely shared entry points for the proponents of wood construction in their efforts to further influence and change the institutional context.

"What can be measured can be managed?" – But can we measure and can we manage? Linking theories of sustainability assessment and sustainability transitions

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Research Question

The aim of the paper is to consider, how could research on sustainability assessment and sustainability transitions be brought closer to each other, in order to benefit from both of them?

Theoretical Framework

Sustainability assessment and sustainability transitions are both interdisciplinary approaches that aim to guide our production and consumption habits towards more sustainable trajectories. If used together, these approaches could create a powerful combination of theories and methods in addressing current sustainability challenges. However, the research and use of these theories seems to be separated.

While the scope of sustainability assessment studies is often focused mainly on the environmental aspects (e.g. Sala et al. 2012), the transition studies often focus on other aspects of sustainable development, namely socio-economic, technological and institutional aspects and/or the governance of these (van den Bergh et al. 2011). A common aspect and interest for both approaches is the interest in analysing life cycle impacts, avoiding burden shifting and unwanted second-order effects in the context of environmental innovations and technologies.

Methods

The paper aims to combine lessons learnt from several research and development projects in which sustainability assessment was applied as part of product and technology development. Findings from the projects are complemented using frameworks from transition management literature, considering the potential and challenges in linking these two approaches together.

Findings

In order to understand and to manage the complex and interlinked sustainability challenges, interdisciplinary and comprehensive research methods and management frameworks would be needed. While a huge variety of assessment methods have been developed by the research community, these may have little change to spread for use in practice. Findings from Loorbach et al. (2010) point out that transition management could provide an approach that could be used for exploring new business strategies leading to transitions towards more sustainable systems. But a practical challenge seems to be, how can aspects requiring long-term thinking be integrated within daily decision-making, which is often guided by short-term economic impacts? Is it possible to bridge the gap between theory and practice, and to create frameworks that would allow measuring and managing complicated issues like sustainable development as part of streamlined business decision-making?

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Active agents of sustainability transitions – A life course approach

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Active individuals, or agents, are often considered crucial components of sustainability transitions, but the current portrayal of agents in the literature remains narrow and relatively functional in nature (Geels, 2011; Grin et al., 2011; Whitmarsh, 2012). In this paper, we offer an exploration of active agents in sustainability transitions via a life courses approach (de Vries et al., 2017; Elder, 1998). Our objective is to unveil the formation processes of agency and to understand why agents remain engaged in sustainability transitions. The findings of this paper are based on a qualitative study using 16 interviews in which we interviewed proactive individuals within the existing socio-technical system from the private, public, and third (i.e., non-profit) sector in Finland. The main contribution of the paper is in delving deeply into agency in sustainability transitions via a life courses approach; the paper also contributes to an appreciation of agency formation and sustenance. We identify two main paths for agency formation: (1) upbringing and education, and (2) awakening moments during life courses. We have identified two main rationales for individuals to sustain their agency. First, agents experience dichotomy between individual desires and collective expectations; this dichotomy assists them in sustaining their agency. Second, agents' holistic view of life helps them to stay engaged within sustainability transitions. Agents' critical mind-sets, combined with their strong beliefs in a sustainable future, also appear as an explaining factor for agency formation as well as playing a role in sustaining the agency. A high level of resilience is also a describing factor for the active agency of sustainability transitions. As a fourth contribution, the paper questions the prevailing divide between niche versus regime agents. More research in this exciting area is warranted in the future.

Keywords: *sustainability transition; agency; agents; life course; multi-level perspective*

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Session 7A: Resilience, Governance and Power

System building for resilient innovation ecosystems

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This paper addresses the role of system innovation in ensuring innovation ecosystem resilience.

Nowadays, structural changes in the global competitive environment and challenges of inclusion and climate change increasingly call for system innovations, defined as actions that support an entire system becoming more sustainable (Draper 2013).

In the present work we refer to them as "System Building" Initiatives: the approach for creating sustainable businesses "by doing new things with others" (Adams et al. 2016). Analyzed in terms of strategy, processes, learning, linkages and innovative organizations, System Building goes beyond innovations at process, product or organization levels. It targets transformations of industries, institutions, relations, thus being strongly related to the emerging concept of innovation ecosystem (IE). IE is the setting where a network of interdependent specialized actors combine their capabilities with the aim of co-creating value (Walrave et al.2017) in a dynamic symbiosis.

Authors have recently started studying IEs as multi-level entities, that develop in line with their local context (Walrave et al. 2017): their viability is linked to socio-technical environment and system innovations. Nevertheless, empirical contributions on the role of System Building initiatives for IE resilience are still scant.

Therefore, we focused on the following research question:

How can system innovation in the form of System Building initiatives (strategies, processes, learning, linkages and innovative organizations) enhance resilience of IEs?

To answer it, we analyzed four Italian cases of IE reconfiguration: a theoretical sample selection was performed based on the relevance of single cases, which refer to innovation ecosystems during transitions. Specifically, the selected cases focus on: the decommissioning of a mine of more than 1.700 ha in Italy; the abandoned chemical district in central Italy; the industrial symbiosis in bio-refinery, living chemistry and

bioplastics; the analogic photography and film production. The empirical material was collected through secondary data (websites, reports, technical documentations) and primary data, based on semi-structured interviews (recorded, transcribed and analyzed) with company managers and other relevant stakeholders.

We analysed data focusing on System Building activities (strategies, processes, learning linkages and innovative organizations). Then, for each case, we identified innovation supply and demand (business actors, societal actors, public sectors), innovation inputs (educators, mediators, capital providers, researchers) and innovation frameworks (policies, infrastructure, institutions, socio-cultural contexts) (Warnke et al. 2016). We then linked them to the identified system building activities.

Results show that system innovation can enhance resilience of innovation ecosystems during complex transitions. Specifically, it emerges that strategies based on shared vision are key and supported by actors belonging to innovation supply / demand (end users, firms, local administration) and innovation inputs (researchers, mediator). System Building processes are beneficial when grounded on collaborative infrastructures (platforms, databases, websites, co-creation events). In three cases, leveraging and expanding linkages was considered key to diagnose problems, enhance trust and enable change. Innovative organizations were formed in one case, where the system builder became a B-Corp.

Overall, an increasingly anticipative involvement of local stakeholders, an explicit attention for local development and the presence of proper infrastructure help individuate innovative and sustainable solutions.

Earth system governance vs. corporate governance: Agency in the Anthropocene

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At the heart of the Anthropocene lies the understanding that humanity has become a fully coupled, interacting component of the Earth System (Crutzen, 2002) in which the state of the planet and the fate of humanity are interwoven and mutually constituted. Following comprehensive assessments of the rapid rates of environmental change (Steffen et al., 2004; 2015) towards a planet whose state is quantitatively and qualitatively different (Rockström et al., 2009; Steffen et al., 2011), Earth Systems Governance seeks to develop new insights for governing this coupled socio-ecological system.

Of particular interest to researchers is identifying and understanding the role and impact of different actors and agents behind ESG. Yet while much attention has focused on society and policy makers (e.g., Bai et al., 2016; Folke et al., 2016), we know less about how businesses exercise agency as part of earth system governance. Concerns are mounting over how particularly large corporations are being governed (Collins, 2017; Mayer et al., 2017) and how such organisations should operate in the Anthropocene (Albareda and Waddock 2018; Dyck and Greidanus 2016; Hoffman and Jennings 2015; Kolk et al., 2017; Whiteman et al., 2013).

In this paper, therefore, drawing on insights from both ESG and corporate governance literatures, we develop a conceptualization that seeks to develop an integrated framework reflecting the multiple forms of agency in the Anthropocene. Our paper outlines how companies manage different forms of responsibility which we then map against existing forms of governance across increasing geo-political spheres.

Specifically, while we recognize existing legal and stakeholder perspectives of corporate responsibility, we complement them with a third, more systemic perspective. We argue that ESG represents a challenge to the dominant accounts of corporate governance which treat companies as individuated actors. The realization that companies are part of a system or whole questions assumptions about how corporate

responsibility should be discharged. Moreover, inclusive corporate governance models based on stakeholder perspectives remain silent on the need for systemic integration into wider governance networks such as ESG. Divisions based on differentiated roles and responsibilities of different stakeholders go against the logic of an interconnected system, where distributed responsibility ultimately lies at the species level.

We then detail the diffusion of current approaches to sustainability governance across national, multilateral and increasingly global levels. Consequently, our interdisciplinary conceptualization identifies gaps in sustainability governance at the interface between business and political institutions, and thus contributes to basic and applied knowledge on governing global sustainability in a complex world.

Power imbalance: A threat to sustainable change in developing nations

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Power imbalance has created the challenge of depletion of resources (Porter and Kramer 2019; Cook 1977) and exploitative power relations (Banerjee, 2010) in developing countries. In this regard, sustainability as an issue in developing countries has become critical. This debate continues in the field of corporate social responsibility with scholars such as (Banerjee, 2003; Brammer et al., 2012) arguing that while the concept of sustainability has become pervasive, it has only established unsustainable development lifestyles in the developed countries. Debate on the tensions, conflicts and paradoxes in Corporate Sustainability and CSR continues to receive scholars' attention while some argue that institutional pressures and other global forces dictate these scenario (Babiak and Trendafilova 2011; Husted and Allen 2006) but others focus on the adverse impact effects in developing countries (Muthuri and Gilbert 2011). However, these works have not adequately addressed the issue of how power imbalance has hindered sustainable change in developing countries. This paper fills this critical gap in the literature.

The study adopted a qualitative methodology using interviews were conducted with a range of stakeholders within the Niger Delta region. These included representatives of both Multi-National Corporations (MNCs) and Indigenous Oil Companies (INOCs) located in the region.

We argue that the power imbalance which is swayed towards these economic actors has hindered sustainable change in the region. The key conclusion reached is that these economic actors might bring sustainable change to the region if the power imbalance is corrected.

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Session 7B: International CSR (1/2)

International CSR in the context of divestments by European multinationals in the European Union

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Along with globalisation since the 1990s, framework for national economy is said to be weakened more than before, and this is especially true for corporate social responsibility (CSR). Legal, social, cultural and economic differences make difficult to set and conduct a single type of CSR around the world. At the same time, regional economic integration schemes have been developing along with globalisation, and the European Union (EU) is the most advanced one. After a series of crisis, the EU itself turns its eye on social issues more than before. Before this background, we empirically explore international CSR, with the examples of divestments by European multinational enterprises (MNEs) within the EU. Indeed, divestments inevitably lay off the employees, but little attention is paid from the stakeholder approach, partly because of the limits of information availability. Thus, our research will contribute to fill the gap of present research on CSR.

Because of the complicated theme, conducting the research needs us to take an integrating method of three approaches, whose related works are in Reference. First, the stakeholder approach is appropriate to scrutinise CSR, due to job losing effect of divestments by MNEs. Second one is the international business (IB) approach, since MNEs and their divestments are examined. The last approach is to look at European integration, since the EU does not only establish a common market, but also a series of common policy framework influencing both on MNEs and workers. Through combining three approaches, we can properly answer the research questions. More precisely, we will make clear what the main issue concerning CSR is in the context of MNEs' exit, to what extent and how that is significant, and what role the EU play for CSR.

Research method is qualitative and narrative one based on the information concerning divestments by European MNEs. Main information source is the restructuring event database (RED) by the Eurofound, an agency of the EU on social

matters. The data and information collected from the RED and other additional sources enables us to evaluate international CSR.

Main findings are the following three. First finding is the significance of jobs lost by divestments, quantitatively and qualitatively. This fact finding itself is quite important, since one of the most important CSR is to continue the business, as even Friedman insists. Second, various types of reaction to job reduction are confirmed both on labour and MNEs sides. Some of them are confronting like industrial actions, while others are cooperative and supportive for redundant workers to find new jobs. The last, but not least, important finding is the importance of the EU framework, which is not even directly address CSR. The EU provides the legal framework for transnational industrial relation, while the employees losing jobs by divestments are given of job-finding support by the EU which makes the change more smoothly than otherwise. Even if the EU cannot substitute the social framework by a nation state, but it is still worth to recognise its role in the context of international CSR.

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The nature of nature in transnational CSR: Environmental discourses within the International Olympic Committee's sustainability management

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The combination of sports and sustainable development has been described as a revolutionary process with extraordinary opportunities[1]. Olympics are showcases for the internalization of sustainability and environmental values and norms[2] and they put a spotlight on obvious social and environmental challenges[3]. Combining sustainability to huge one-off events is a complex process. Olympics are events of short duration but produce long-term impacts on the host city.[4] The International Olympic Committee (IOC) encourages host cities to pursue after legacies but in fact these much-desired long-lasting positive impacts have too often been negative for the environment and the local population[5].

Nowadays sustainability is an integral part of organizing the Olympics[6] and one of the key values of the Olympic Movement, but this is a relatively recent development[7]. Building upon the notion that IOC as a global governor[8] is in a key position in defining and framing sustainability[9], this paper examines the discourses of sustainability within IOC's CSR agendas, Olympic Agenda2020 (2014) and IOC Sustainability Strategy

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[1] e.g. Senge, Smith, Kruschwitz, Laur & Schley 2008

[2] e.g. Hayes & Karamichas 2012, Roche 2000

[3] Hayes & Karamichas 2012

[4] Roche 2000

[5] E.g. Gaffney 2010, Horne 2007

[6] e.g. DaCosta 2002 & 2008, Roche 2000, Sugden & Tomlinson 2012, Tomlinson & Young 2006

[7] e.g. Chernushenko 2001, Chalkley & Essex 1999

[8] Avant, Finnemore & Sell 2010, Tomlinson & Young 2006

[9] Hayes & Karamichas 2012, Roche 2000

(2017). More precisely, this paper focuses on environmental aspects which are essential for the future global development but also deeply linked to social and economic sustainability.

IOC's CSR agendas can be defined as transnational CSR[10] as IOC has to manage a tension between global efforts and local conditions[11]. The organisation faces complex challenges when balancing between the need for global consistency and the demands and expectations of stakeholders across the world[12].

With discourse analysis as a method[13], this research draws upon the concepts of environmental sustainability, transnational CSR and global governing. The aim is to identify and analyse environmental discourses, and relations between environmental, social and economic aspects. The key question is: How has the IOC defined and framed environment in their transnational CSR? The preliminary results show that the environmental aspects are quite isolated from social and economic aspects or are merely associated with technical fixes. Meanwhile, environmental challenges and values of the Olympics are globally debated issues.

This paper doesn't suggest that the IOC's CSR approach is entirely incoherent with the sustainability issues facing the Olympics. Rather, it suggests that one of the key aspects, environment, has been given an overly subordinate role. And given the role of the IOC, their CSR management should serve as a leading example of dealing with environmental challenges and promoting environmental values.

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Networked relationships of CSR in emerging economics – India and Kenya

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The 21st century is witness to an unprecedented level of transnational business activity, connectivity, inter-dependency and subsequent growth of transnational businesses from emerging economies. The growing influence and impact of these emerging business organisation's activities and practises will determine the balance of influence and may be even power in future relationships between the state, business and civil society. (Dickens, 1998; Sklair, 2000; IMF, 2006; Agtmael, 2007; World Bank,2007; Rothkopf, 2008)

The relationship between Transnational Business, State and the Developmental agenda, as often expressed by Civil Society or 'Political Society' (Chatterjee,2008), are very closely linked in Emerging Economies; most often expressed and manifest through Business partnerships with Third Sector actors, under the framework and practises of Corporate Social Responsibility (CSR).

Within CSR literature there is an over emphasis of a Euro-American or 'North' centric view of transnational business development and the possible role of CSR (Bishop & Green, 2008; Burchell, 2008), that suggests a degree of universality and uniformity, which is contradicted by the great variations in interpretations, application and outcomes. This research project seeks to map out and understand the relational evolution occurring within the incipient field of CSR, in the global south. The key question for this project therefore is twofold – How do we best study CSR in the global south and what is the nature of CSR in emerging economies with extreme Developmental needs?

This thesis argues that Corporate Social responsibility (CSR) in Emerging Economies can be best researched through a 'Network' approach, instead of the more commonly used Stake Holder Analysis. An interpretive networked approach allows for exploration of the relationship between and influence of not only key Stake Holders, but also that of 'connector organisations' as significant players within the CSR field.

This research project is situated at the inter-section of two sets of academic literature – ie. CSR literature and Global Production Network (GPN) literature. Through the literature review it is argued that what constitutes CSR has varied over time and reflects a historical and geographically linked evolving relationship between Business, State and Civil Society; and that the interpretive framework of the GPN 2.0 approach - based upon earlier relational network theory and global value chain theory; committed to emphasising the multi-actor and geographically complex global economy - provides a deeper analysis within the complex relationship of stakeholders of the Global South. The unit of analysis for this project therefore becomes the network.

The thesis also argues for and implements the inclusion of 'Historical Habitus' as an additional variable/component to the GPN 2.0 model, which allows an opportunity for exploring how CSR is understood by the various players within and along the network chain. The research field chosen is India and Kenya, as both have a similar colonial history and are recognised as key regional economic hubs in the 21st century global era.

After conducting interviews with 16 Business executives, 4 State executives and 16 third sector delivery agents and 9 Civil/Political Society executives; and attending 4 conferences and recording key panel discussions and key notes speeches; and visiting 4 CSR projects; this project presents Network maps of actual CSR activity at the bottom of the 'chain', analysis of varied meanings of CSR and the implications of both in terms of CSR policy development, CSR cultural evolution and power/influence negotiations between the State, Business and Civil/Political society. GPN theory focuses on networked relationships and activity which provides CSR Literature a new flexibility and measure for assessing CSR in the Global South.

Keywords: *CSR, GPN, Globalisation, Emerging Economies, Global South, Political Society, Habitus, Third Sector, India, Kenya, Relational Network Theory, SDG, India CSR legislation 2014*.

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Engaging Business and Consumers for Sustainable Change

Session 7C: Change Agency in Sustainability Transitions (2/2)

Transforming CSR projects: Developing CSR through project management

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Abstract

This paper examines CSR in an international context, focusing on CSR in the MENA region and specifically in the UAE. The research aims to study the capacity of project management to support different levels of awareness, engagement and execution of CSR in one country in the Middle East. The main research question addressed is: How can project management be employed for implementing CSR?

The theoretical framework is based on project management theory and CSR theory that contributes to the development of CSR projects and programmes. It includes a model for project managing CSR based on several influential frameworks, including the projectification and programmification theory by Maylor et al. (2004), waves of sustainability by Ben and Bolton (2011), Stages of corporate citizenship by Mirvis and Googins (2006) and The project delivery system by Too et al. (2004). The authors' proposed framework illustrates the use of project management to develop CSR initiatives into strategic and tangible projects and programmes.

Based on qualitative case study data, this paper examines the project management of CSR in an annual youth engagement programme in the UAE. The analysis and interpretation of the case against the authors' proposed framework reveals varying degrees of project complexity and "programmification" of CSR activities in the UAE. This sheds light on one innovative CSR programme in the MENA region.

The organizations involved in the programme were requested to produce CSR projects of a socio-economic nature, dealing with issues relevant to the strategy of the programme and their core businesses in a way that it is sustainable to other stakeholders such as the environment and community. Issues dealt within the programme include sustainable development, clean energy, energy savings, efficiency, green technology and innovation. The case study therefore examines a

socio-economic youth engagement programme that does not involve philanthropic CSR or charity and donations, which are often associated with CSR in the region.

On the project implementation of CSR, results from the case indicate that CSR activity can be efficiently project managed. The programme engages UAE youth in CSR activity that is project managed to produce sustainable outcomes. It also involved training the programme participants in project management to achieve their project deliverables; this included project planning, design, conceptualization, monitoring, closing, bill of quantities and procurement as some of the project management areas. Project management phases and elements were associated with all of the turnkey projects run under the programme.

Project management has been argued in the literature to be a successful and efficient way of managing CSR activities. This research focuses on the management of CSR through projects and programmes revealing that the methods, techniques and project phases can be applied to CSR initiatives and as illustrated by the case study, help to successfully implement CSR in a more structured way. Exploring more strategic CSR initiatives and their project management could increase our knowledge on the implementation and management of CSR, regionally and globally.

Towards collective consciousness: Identifying several behavioural determinants of sustainability for various groups of stakeholders

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Theoretical Framework and Research Question

The impact of human activities on climate change is now widely recognized. Among human activities, the role played by companies' activities has received increasing attention. In this context, the interest of management scholars in finding ways to reconcile the economic objectives of companies and the resolution of grand challenges faced by society at large has steadily increased (George et al., 2016). In particular, numerous organizational researchers have focused on the roles of stakeholders (Eesley, Decelles, & Lenox, 2016; Sharma & Henriques, 2005), pointing to the decisive influence of a wide range of stakeholders (Briscoe & Gupta, 2016; Eesley & Lenox, 2006). At the same time, one of the promising paths for advancing the research into sustainability is research in cognition. At its origin, the main focus of this line of research was managerial cognition (Stubbart, 1989) but recently more attention has been given to other stakeholders such as employees' cognition (El Akremi, Gond, Swaen, De Roeck, & Igalens, 2015) and consumers' cognition (Du & Sen, 2011). However, despite some insightful findings, the research in cognition and stakeholder management remains generally scattered across multiple domains, which has led to a fragmentation of knowledge in the field (Kaplan, 2011). Psychology research about individual cognition, on the other hand, is abundant and a line of inquiry around sustainability issues has emerged (Campbell & Kay, 2014; Gifford, 2011; Zhao & Tomm, 2018). Therefore, I see a promising opportunity in bringing together insights from both research streams – stakeholder management and individual cognition – in an overarching sociocognitive framework. I propose to provide answers to issues relating to the role of socio-cognitive mechanisms in stakeholder research related to sustainability. The socio-cognitive lens is useful for understanding the diffusion of behaviour through social interactions. Up to now, the research into stakeholders and sustainability has revealed some aspects of the interactions between stakeholders, such as the resource dependence relations (Frooman, 1999), but we still don't understand how exactly and to what extent the interactions between stakeholders can

serve as a vehicle for enabling and disabling sustainability. The socio-cognitive lens gives a relevant framework for expanding our knowledge in this matter, notably by providing insights on various determinants and means of diffusion for the adoption of new behaviours (Bandura, 2006). Moreover, even though the socio-cognitive perspective is widely used in psychology research, it has received less attention in management research. That is why a thorough theoretical exploration represents a crucial starting point for my research and will answer the following question: What are the socio-cognitive mechanisms at play in the interactions between various stakeholders including business vis-à-vis anthropogenic climate change?

Method and Findings

This article presents a review of the debates around the conceptual elements of collective consciousness in order to expose unsolved problems and propose new directions for future research. Specifically, possible paths for making stakeholders more conscious about their collective role in building a sustainable future will be investigated.

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Agency in sustainability transitions – A closer look at management and CSR literatures

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Research question: Who is an active agent in making the world more environmentally sustainable? This is the question that our paper seeks to answer. Whilst a plethora of research on agents in various roles in sustainability transitions exists, this knowledge is scattered across journals and fields of study. An integrative understanding of actors in sustainability transitions would seem to be amiss. Prior research thus appears to lack a consistent appreciation of the role of agency in sustainability transitions (Garud & Geman, 2012). This involves questions, such as what is or can be the contribution of actors to transitions and how can agents contribute to sustainability transition processes (Pesch, 2015). Our study contributes to this research gap by offering a review and typology of agency in sustainability transitions. Our focus is on environmental sustainability in management and CSR journals.

Theoretical framework: The paper is review-based. We connect to extant research in three ways. First, instead of applying a certain theoretical framework, we develop a typology of agents in sustainability transitions. Second, as a means of mapping agency at different levels of analysis, we seek to map our typology onto existing transitions frameworks (Markard et al., 2012), including potentially the multilevel perspective (Geels, 2011). Third, the review enables mapping the varied theoretical bases in the study of agency in sustainability transitions.

Method: The paper offers a review of literature in leading management and CSR journals. We review articles focusing on actors contributing on sustainability transition. The articles are thematically analyzed and coded using a grounded theory approach.

Findings: The findings offer a three-fold categorization of agency in sustainability transitions in terms of institutional actors, niche-based organizational actors, as well as individuals within organizations. Each category encompasses a variety of actors.

In terms of institutions, actors include institutional players, government intermediaries, cities and firms. Firm-level research in particular studies questions such as non-market strategy, cross-sector partnerships, corporate social responsibility, the political role of firms, and fair trade. At the niche level, actor types include entrepreneurs be it social, environmental or sustainability-driven entrepreneurs. Social movements and non-governmental organizations also act as niche-level actors. Recent research themes also include communities of practice, community activism, grassroots initiatives, and various forms of activism. The role of consumers also warrants attention. Within institutions, several types of individual agents contribute to sustainability transitions: shareholders and external stakeholders, sustainability professionals, institutional entrepreneurs driving change, personally motivated managers leading organizational change, and employees initiating bottom-up change.

The findings lead us to conclude that the study of agency in sustainability transitions is rich and alive. However, this knowledge is scattered across theoretical and disciplinary bases. Based on this overview, we develop a typology of agency in sustainability transitions and map this typology onto a selected sustainability transitions framework. In so doing, the paper seeks to contribute to extant research by offering an integrative perspective to agency in sustainability transitions.

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Engaging Business and Consumers for Sustainable Change

Session 8B: International CSR (2/2)

A critical evaluation of organizational preparedness and seriousness for sustainable practices and its reporting: Few preliminary findings

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Over the years, sustainability has emerged as a criterion for business competitiveness. The business organizations across the globe have been eying for sustainability practices which can project their commitment towards corporate citizenship. Though many organizations have implemented various measures to drive down negative social and environmental impact of their business operations, however, whether their effects going to sustain for long time, or whether they have made required structural changes in their business model has not been much discussed in the literature. Moreover, Dyllick & Muff (2016) advocate the need to explore an opportunity in sustainable development through a fundamental change in perspective that cannot be addressed adequately through business as usual. Hence, the purpose of this study is to shed light on the predictors of organizational preparedness and seriousness for sustainable practices and its reporting.

Due to the relatively recent emergence of concepts related to sustainability and is reporting frameworks, only a limited body of research has been conducted in this area. However, this paper uses well established theories on corporate governance, leadership, institutional, agency, resource dependent, resource-based view and sustainability to conceptualize the predictors for organizational preparedness and seriousness for sustainable practices and its reporting. These theories suggest a broad range strategies which should be incorporated in design and development of sustainable business eco-system for organizations. Among those theories, resource-based view stressed the need to develop dynamic organization capabilities which help in aligning environmental strategy with overall business strategy (Barney, 1991; Hart 1995). Rigorous analysis of literature reveals that dynamic organization capabilities which could be predictors of organizational preparedness and seriousness for sustainable practices and its reporting include but not limited to leadership commitment, organization structure for sustainability, robustness of sustainability

reporting framework, employee awareness and participation, alignment between sustainability strategies and organization strategies. Moreover, proliferation of sustainability measures and matrices has also given an excuse to many organizations to manipulate and develop their own frameworks. In future, this study can be extended to empirically verify the criterion or matrices for organizational preparedness and seriousness.

Keywords: *Sustainability; Organization preparedness; Organization seriousness; Reporting; Resource-based view*.

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Corporate social responsibility and earnings quality: Evidence from China

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Corporate social responsibility (CSR) has gained significant attention in recent decades and become a strategic imperative for management. We examine the association between CSR and earnings quality using CSR ranking data from the Rankins (RKS) developed for Chinese listed companies and four measures of earnings quality. The theoretical intuition for our prediction of the link between the CSR and earnings quality is based on signaling theory and the institutional settings in China. We construct four different measures of earnings quality, including accrual-based earnings management, real earnings management, earnings persistence, and earnings predictability of future cash flow. To the extent that the RKS CSR ranking role in shaping the relation between earnings quality and CSR disclosure is not clear ex-ante, we empirically investigate the association between disclosures CSR ranking and earnings quality. Using a sample of 2,580 Chinese firms for fiscal years 2009-2015, with 14,807 firm-year observations, we find that CSR firms and those with higher CSR ratings are less likely to engage in earnings management than non-CSR firms and those with lower CSR ratings. Furthermore, we find that the earnings of CSR firms with higher CSR ratings are more persistent and predict future cash flows from operations more accurately than the earnings of non-CSR firms and those with lower CSR ratings. We also find that the state ownership and the marketization moderate the relationship between CSR disclosures and earnings quality. Our findings suggest that earnings quality is linked to CSR in China, which have implications for other emerging and developing markets.

Law enforcement and informality in an emerging market

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Due to the poor economic conditions in emerging markets, local government actors are well aware that encouraging the economic growth of small firms is essential to increase employment and reduce poverty (Tendler, 2002). However, they are also aware that these small informal firms are generally non-compliant with labour, tax and environmental legislation. The use of informal labour and illegal dumping of toxic effluents into open air are still common practices that violated local residents' rights to health and decent living conditions. This article investigates the responses of firms in two industrial clusters in Brazil to the enforcement of labour and environmental legislations. Its findings demonstrate a divergence in typologies that reflects both the strategies of local law-enforcement officials and firms' resource

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Session 8C: Indicators, Standards, and Performance

Identification of social responsibility indicators within large construction projects

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Abstract

Large construction projects create buildings and major infrastructures to respond to different work and life requirements while playing a vital role in promoting any nation's economy. However, the industry is criticised for not balancing the three important pillars, namely economic, environmental and social aspects, with emphasis typically on one aspect to the detriment of the others. This is due to the lack of existing Social Responsibility (SR) indicators specifically designed for the context of large construction projects. The absence of such indicators has resulted in issues such as environmental pollution, waste across project lifecycle, low productivity and avoidable accidents. Therefore, identification of comprehensive indicators, which combine social, environmental and economic aspects, is urgently needed. In particular this is the case for the context of Kingdom of Saudi Arabia (KSA), which often holds large public construction projects. The aim of this paper is to develop a set of wide-ranging social responsibility indictors which encompass social, economic and environmental aspects unique to KSA. A qualitative approach was applied to explore relevant indicators through a review of existing literature, international standards and reports. A list of appropriate indicators was developed, before interviews were conducted with experts within the area to confirm the comprehensiveness of the list. The findings provided indicators and their metrics that cover economic, environmental and social aspects, to help understand factors that relate to large construction projects. In addition, this will valuable reference for decision-makers and academics in KSA to understand factors related to social responsibility in large construction projects contexts. The provided indicators are related to large construction projects within KSA and require validation in a real case or within a different industry to show that they can be generalised.

Keywords: *Social responsibility, Construction projects, Economic, social, Environmental, Indicators*.

Analysing CSR standards in the context of standards markets: Toward a framework for systematic comparison

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Abstract

Companies have long been facing expectations to engage with societal stakeholders (Hörisch, Freeman, & Schaltegger, 2014), act responsibly and transparently (Behnam & MacLean, 2011), and to make an active contribution to sustainable development (Baumgartner, 2014). Corporate Social Responsibility (CSR) standards are important in this regard because they codify societal expectations regarding accountability, transparency, as well as social and environmental sustainability towards companies (Terlaak, 2007). In this vein, CSR standards can be defined as *"voluntary predefined rules, procedures and methods to systematically assess, measure, audit and/or communicate the social and environmental behaviour and/or performance of firms."* (Gilbert, Rasche, & Waddock, 2011, p. 24).

In the past decade, the continuous proliferation, diversification and evolution of CSR standards have led to the emergence of standards markets where standard setters compete for adopters (Fransen, 2011) but also collaborate at the level of overarching principles (Reinecke, Manning, & Hagen, 2012). Standard markets are currently opaque and information costs for both business and consumers wishing to compare different standards are very high. This has negative consequences for business (who struggle to decide which standards to adopt), consumers and other stakeholders (who do not know which standards are appropriate) as well as standard setters (who have to compete for legitimacy and adopters). Navigating the multiplicity of CSR standards remains a perennial challenge (Jamali, 2010; Vigneau, Humphreys, & Moon, 2015). Frameworks for the systematic comparison of the merits of CSR standards in a way that allows an informed choice between the many options available are still missing.

The purpose of this article is twofold: First, we strive to provide greater clarity as regards the merits of different CSR standards. We ask: how do decision-relevant characteristics of such standards vary? How can they be compared to elucidate their respective merits? Second, we propose a framework for comparatively analysing CSR standards in the context of standards markets. For this purpose, we build and expand on Rasche's model for comparison of accountability standards (Rasche, 2009) as well as the theoretical concept of standards markets purported by Reinecke et al. (2012).

Rasche (2009) recommends three dimensions for comparative assessment of CSR standards: the content of their underlying norms, the implementation processes they suggest, and their context of application. We empirically apply his model to 12 well-established exemplars of CSR standards and subsequently reflect its applicability in the context of standards markets. We expand the original model into a broader framework considering both supply-side and demand-side criteria for comparison of CSR standards. We posit that two additional dimensions, 'purpose' and 'managerial relevance' are central considerations that are apt to strengthen the framework considerably. We close by reflecting on the implications of considering CSR standards in terms of standards markets.

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From performance to impact in the age of Sustainable Development Goals

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The term "Impact" is increasingly used in the narratives of various business disciplines when discussing Corporate Social Performance (CSP). This is partly due to the 2011 EU definition of Corporate Social Responsibility (CSR) which frames CSR as the "responsibility of enterprises for their impacts on society" (European Union, 2011). The introduction of the UN Sustainable Development Goals (SDGs) in 2015 has further reinforced this narrative by increasing the focus on global sustainability issues and SDG based impacts. The multifaceted and international nature of the SDGs requires interconnected solutions that often cannot be dealt with by individual actors responding independently. Instead, this requires complex networked interactions and dynamic collaborations between business, governments, development agencies and civil society on interconnected issues (SDG 17: Partnerships for the Goals, illustrates this collaborative emphasis). This paper argues that the ability of CSP narratives to manage such complexities remains limited, primarily because the conceptualization of 'impact' and 'impact pathways' on complex international sustainability issues remains under-developed.

In response this paper presents a synthesis of how CSP (and related concepts such as CSR and corporate sustainability) are framed in terms of 'impact' and 'impact pathways' based upon a systematic review of the following literatures:

- Accounting and Finance

- Strategy

- Economics

- Marketing

- Operations Management

- HRM

- CSR /Ethics/ Corporate Sustainability

- Public Policy

- Development

- Sustainable Development

Articles from the top ten journals in each of these fields (as defined by the ABS list) are analysed to map the conceptual framing, theories and measurement contained within narratives on CSP and impact across the disciplines. This enables us to explore: 1) complementarities, conflicts and gaps within the current literatures; 2) the boundaries of performance and impact associated with CSP from an interdisciplinary perspective; and 3) an assessment of how interdependencies in issues and actors are framed across the various disciplines. Finally, the paper presents an interdisciplinary conceptualisation of how CSP can be managed and measured within the networked interconnected system within which SDG challenges exist. Consequently, this paper builds upon important discussions on CSP / CSR and impact (for example Figge and Hahn, 2004; Wood, 2010; and Kolk, 2013), by integrating cross-disciplinary insights. This is critical for increasing our understanding of what is required to enhance business impact in the context of complex, interconnected and systemic SDG challenges.

Keywords: *corporate social performance, sustainability, impact, systematic literature review.*

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