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Sustainability in a holistic business context: a debate on power and responsibility relations

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Abstract: More and more companies are taking up sustainability and are developing strategies to implement it. Often, however, there is so-called greenwashing behind it and large parts of the company remain with business as usual (intended or unintended). Greenwashing can be understood as an extended phenomenon in which companies improve their image in the direction of sustainability. Even if this is an actual corporate goal, however, there is often a lack of standards, comparative values and variability, as well as transparent communication. In this paper, I will try to argue that this often goes along with a limited understanding of corporate sustainability and this is related to misguided responsibility and power relations that arise towards consumers and society. The paper is an attempt to better understand and reveal this in its variability when looking at the different strategies for sustainability in business.

Keywords: holistic sustainability; greenwashing; corporate sustainability; circular economy; society goals; commitment; consensus.

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1 Introduction

The demand for the implementation of sustainability is now an integral part of the political and economic debate and is omnipresent. Climate change and our growing scientific understanding of it, as well as the impending consequences, are forcing humanity to rethink or think ahead [see e.g., Kuhlman and Farrington, (2010), p.3436].

Grand challenges like climate change are force us to think about the future and how we deal with. This affects every individual and their private consumption, the political level, but also the companies themselves. All levels are equally important and the responsibility cannot be shifted to individual actors alone. Nowadays, most companies are striving to be able to write sustainability on their banner. The modern consumer of the industrialised countries pays attention to what he consumes and sustainability becomes in many areas and sectors a certain necessity for market existence and a sign of future thinking (see e.g., Lubin and Esty, 2010). Large companies in particular, mostly outside the low-cost segment, are endeavouring to promote sustainable structures and programs within the company (see e.g., Albino et al., 2009). This paper aims to critically discuss these corporate structures towards sustainability. It will be argued that many sustainable corporate concepts can be subsumed under a broad form of greenwashing and that there is a lack of control standards or comparative values. This extended form of greenwashing is to be linked to the concept of sustainability (in the company) itself, and connections in this regard are to be clarified. The central thesis is that a holistic concept of sustainability in the company requires that it is variable and that all factors are represented, including those that go beyond pure CO₂ reduction, in order to be able to solve these problems and to act beyond extended greenwashing.

2 Sustainability strategies and greenwashing

In the meantime, a certain sustainability culture has developed in many companies. The electric car and the vegan chocolate bar have become not only sustainable but also hip and conscious consumers are being wooed accordingly (Bernyè, 2018). This has now led to a plethora of theoretical and practical sustainability strategies within the corporate landscape, which have been increasingly advanced and developed (see e.g., Stewart and Niero, 2017; Engert et al., 2016). In itself a positive development. The most important strategies shall now be placed in a summarised form below in order to be able to adequately consider the concept of greenwashing and the connections to the concept of sustainability along corporate practice.

2.1 Corporate sustainability strategies

Sustainability is first of all a principle of action which concerns the use of resources. It is about the long-term satisfaction of needs while preserving their naturally regenerative capacity [see e.g., also for varieties within the definition (Brown et al., 1987)]. The United Nations Commission (1987) defines sustainability as “meeting the needs of the present without compromising the ability of future generations to meet their own needs.” This requires appropriate concepts for the concrete implementation of the principle of action, especially in the economic sector. Companies in particular are faced with the special challenge of integrating sustainability without causing immense costs and still meeting market demand (see e.g., Schaltegger and Burritt, 2005). This is another reason why corporate sustainability is used in the business context, whereby the long-term damage caused by the short-term achievement of profit is taken into account. This damage to the environment, people, etc. must be avoided as efficiently as possible under the heading of sustainability (Stewart and Niero, 2017).

Table 1 Circular economy strategies overview

<i>Methods to sustain sustainability:</i>	<i>'R-principles':</i>	<i>Main categories in companies:</i>
a Environmental	a Reduce	a Resource and waste management
b Social	b Reuse	b Product design state (biological and technological)
c Economic	c Recycle	
	d Recover	c Development of new business models

Note: Challenges in sustaining sustainability: resource management, stakeholder management, financial and regularity aspects, organisational barriers, consumer acceptance.

Source: Own representation

An important concept that is currently in the focus and includes many other practical strategies is the so-called circular economy (see e.g., Rizos et al., 2017). The circular economy is directly opposed to the traditional linear economy. While the traditional economy is based on the concept of take-make-dump and waste-resources are used as cheaply as possible and consumed entirely, the circular economy tries to avoid this altogether. Circular economy, on the other hand, takes a look at cycles that bypass the consumption of resources and the creation of waste products through, for example, renewable energies, etc. (Stahel, 2016). The goal is therefore an economy entirely without the long-term consumption of resources or the achievement of other damages. Regarding the sustainability of a company, this seems to be an ideal overall goal, which must be established accordingly on all levels. Regarding the individual levels, this requires different strategies that vary accordingly depending on the company or sector and integrate sustainability differently (see, among others, Borga et al., 2009; Landrum and Ohsowski, 2018). These strategies can be formulated in different ways and can be divided into methods that serve the environment:

- a the social sphere
- b the economy itself (see e.g., Holling, 2000).

For example, the environmental domain, includes the prevention of pollution of a lake by sewage, etc. Within this, so-called R-principles can be implemented, which aim to reduce the use of:

- a resources or energy
- b reuse them
- c recycle at all levels
- d recover.

For example, deforestation of rainforests for production can be avoided by using sustainable wood resources and reforestation (see e.g., Santos et al., 2020). For this purpose, different categories in the company can be identified that are affected by this and so, for example:

- a the product packaging can be designed accordingly
- b the resource or waste management can be planned accordingly

c as well as completely new business models can be developed in this regard.

An overview of the strategies towards a possible circular economy can be structured as follows, as well as possible challenges for respective companies at all levels of planning and implementation:

2.2 *An expanded understanding of greenwashing*

Within the context of sustainability in the company, accusations of so-called greenwashing are now coming up again and again. This is related to demand and politics (especially in industrialised countries), to which companies try to adapt as much as possible without effort and costs for reasons of efficiency. More political frameworks (such as the switch to e-cars) or subsidies etc. are being introduced, especially in Western countries. Greenwashing in this context means that companies create sustainable projects or advertisements for symbolic reasons or as a pretext for political relevance or corresponding demand (Sauve et al., 2016). In the Cambridge Dictionary (2023), greenwashing is defined as “behavior or activities that make people believe that a company is doing more to protect the environment than it really is.” In this context, greenwashing aims to improve a company’s image while business as usual remains on the agenda. In this context, greenwashing is mostly about image improvements that portray the company as correspondingly socially or environmentally committed. However, it is also clear that there are neither standard nor verification procedures for corporate sustainability (see e.g., Weismann, 2017). For example, Amazon (2023) writes:

“We are committed to sustainability at Amazon and invest in sustainable initiatives because we all benefit: The environment, our company, our customers, and at our sites.”

To support this statement, examples from the company’s sustainability report (Amazon Sustainability Report, 2022) can be presented. Among other things, the company states that absolute carbon emissions were reduced by 0.4% in 2022. It also recorded 82 million donations made by Amazon in the US and Europe. Other environmental and social factors are also mentioned and cited. The first example from the Amazon report now describes an environmental factor (which can include various strategies and methods) and a reduction in carbon emissions compared to the previous year’s emissions. This can be criticised in several ways along the statement of sustainability: First, the starting point is unclear and second, no comparative values or standards are presented. In addition, only emission quantities are listed with regard to carbon and processes are not shown in this respect.¹ Thus, it remains unclear:

- a what actually caused the reduction
- b how this value would compare within the company itself (the opportunity depletions) or to other companies
- c what other possible greenhouse or environmentally harmful substances are emitted or may have increased as a result.²

Similar problems can be identified with regard to donations, which, moreover, in their form of presentation leave it unclear whether they promote a corresponding circular process (in the sense of circular economy): In the report, it remains open in detail for which facts donations were made, how donations were divided up and how such an

image process relates to fair wages and working conditions in the company itself. It can be stated at this point that the company's presentation does not allow for any more detailed examination. Apart from the report of the company itself, there are no general benchmarks or comparative values for assessing sustainability in the areas mentioned (cf. factors under 2.1). In this respect, a reduction in emissions remains better than none, but the context and classification, as well as the presentation of the overall values of the company, are missing. This generally bears the danger that business actors symbolically adopt the greenwashing concept in order to position themselves better on the market and to use this as a form of advertising and to present themselves in a particularly sustainable light. This encourages the practice of greenwashing by companies in a broader spectrum of the definition of it (Sauve et al., 2016).

2.3 Lack of holistic view

It now remains questionable where the problems in the example are originate. On the one hand, of course, the existence of greenwashing itself is a far-reaching problem (Netto et al., 2020). On the other hand, there is a lack of political mechanisms that create a basis and transparency, or these are deliberately circumvented by companies. On the other hand, I will now argue that an extension of the previous example (Amazon) makes it clear that greenwashing is only possible due to the definition of sustainability applied in the company and the accompanying relations of responsibility. In this respect, critical points exceed the pure image improvement of the company. So far, the following problems can be summarised along the example: The focus of the consideration is presented very one-sided - reduction on carbon emission (1) and on resource use (2), the presentation remains on an image and presentation level (3) and comparative values or standards are missing (4) or are not aimed at. These ambiguities are related to the practice of sustainability itself, as it remains unclear from the definition to the corporate case (Section 2.1) which needs are affected in the long-term picture (over generations) and how, and what role the company can play in this. Moreover, in the corporate case, there is the additional problem of market efficiency: achieving a complete circular economy in a company and its suppliers, etc., is costly, drives up product or service prices, and long-term damage to common goods is not penalised. This provides a wide range of reasons for extended greenwashing and corresponding image portrayals, which bypasses or at least first makes a truly sustainable corporate management at all levels and areas a kind of 'luxury problem' (a question of excess investment).

Beyond the example, other problems can be identified along the definition of sustainability in the company (see Sauve et al., 2016, among others).³ These relate to the focus on products and packaging in which waste is reduced without making the actual product or service more sustainable (5). This sometimes stems from the lack of presentation of such processes (Section 2.2). In addition, aspects of education are not included in such processes, as companies usually feel rather less responsible here (6). This also has an influence on the innovation activity of the company itself, which usually remains in the incremental area with regard to sustainability and therefore only aims to improve the use of resources or the product itself instead of creating new models (7). In addition to the one-sided consideration of carbon emissions, a one-sided view of the environment can also be identified, while social and economic factors in the sustainability debate are usually limited to donations, etc. (8). Furthermore, a lack of comparative values and standards between companies allows a conclusion to be drawn

that aspects of responsibility are missing here and power relations (via consumer access to sustainability issues in the company) are misinterpreted (9).

Thus, a plethora of problems can be summarised (1–9) that lead to forms of greenwashing in a broader understanding. This problems seems to stem from the same origin and to be closely interrelated. The main problems behind them can be summarised as follows:

- a Sustainability does not seem to be sufficiently defined/standardised here with regard to companies.
- b The power and responsibility relationships with regard to sustainability in the company do not seem to be clear (also in the sense of control by consumers).

From these main points, the problems presented can be derived and formulated, even if they include aspects that go beyond this in detail. However, this seems to be the core that leads to extended forms of greenwashing on far-reaching levels (whether purposefully brought about by the company or not). In this context, a) is created by b). Accordingly, a definition, must consider these factors and include and account for responsibility and power relations beyond external political mechanisms.⁴

3 Sustainability: a holistic definition

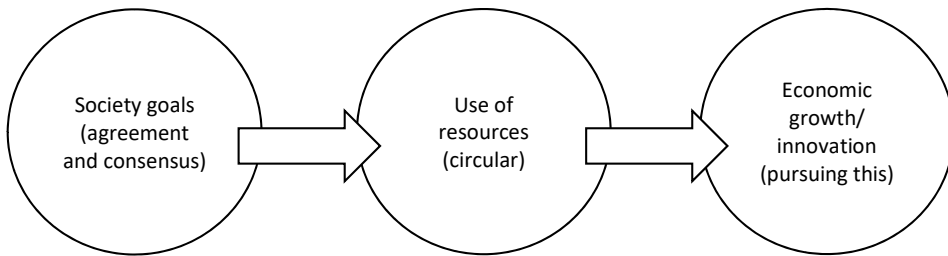
Up to now, sustainability has been viewed critically in the company and an attempt has been made to reduce these problems to essential points. Accordingly, it now seems obvious to expand the understanding of sustainability in this respect (integration of the problems) and to disclose a definition based on this. Of course, this does not cover the practical problems that arise with regard to possible image improvements in the company, but it does provide a broader perspective on the debate and existing gaps. The two central points identified in Section 2 are the focus of the following.

3.1 Broadening the understanding

An expanded understanding of sustainability, which wants to take into account the problems presented, must be oriented accordingly. If the definition and practice are not to remain limited in this way, it is central to include all levels of the sustainability concept and to take the given definitional basis itself seriously. With regard to the criticism mentioned (Section 2.3), all factors (Section 2.1) play a central role: social factors, those of the environment and those of the economy itself (Ajmal et al., 2017). In all three areas, the permanent question must be asked as to what sustainability means in this sense; who is affected by it, which resources are used in relation to which needs and how this is to be understood overall and in relation to growth. In this context, the problem presentation along the example of Amazon shows that above all social factors usually do not constitute the central aspect that they should (remaining at donation level). Along the basic definition of sustainability (Section 1.1) is oriented to the needs of present generations in consideration of future generations (generational justice). In this context, the society becomes a fundamental basis, and it is from this basis that the value of what is to be preserved and how is to be preserved. This is also reflected in the fact that companies want to maintain demand even with pure image improvements, whereby

demand is a social factor of consumers. Accordingly, the factors of the environment and the economy are based on this.

Figure 1 Environmental and economic factors



Source: Own representation

This societal or even social basis should be achieved on a rational level via consent and consensus (see, among others, Tuomela, 2007; Nida-Rümelin, 2009). Rational attainment via consent remains highly debatable in broad areas, but is to be assumed here as a cooperative basis (see, among others Nida-Rümelin, 1987). On this basis, sustainable goals are determined via reasons within society, as this is an important basis for current and also future generations, or the reduction of CO₂ emissions for a livelihood of future generations (preventing climate change impacts). The rationality of these goals would have to be permanently examined. However, the social agreement is then the fundamental factor of sustainability and sustainability consideration, as well as the circular use of resources and economic innovations and growth to the effect that.⁵ This also corresponds to the fundamental meaning of sustainability, whereby sustainability is based on the long-term effects when a goal is pursued (Duden, 2021). Accordingly, the idea of a sustainable economy must also be integrated in the company into long-term social goals, which these first determine in detail on the free market through their purchasing decisions and possible political requirements. Also, what central factors we look at when we want to determine the sustainability of a company like Amazon or set standards of comparison.

3.2 Power and responsibility relations

From what has been said so far and the problems presented, as well as the bases identified for this, the following first extended definition of sustainability can be derived:

“(S): Sustainability describes a long-lasting effect (also for future generations) which is

- a Designed by a common, rational goal by the society,
 - an effect on which all or at least those directly and indirectly affected have cooperatively agreed (cooperative consensus),
 - and which consensus results from cooperative reasons (in the sense of their preferences or compromises in this respect),
 - and which cooperative consensus is rational in the long-term sense of those involved or expected to be involved.
- b Is (therefore) circular and resource sparing as possible (mainly because of a. if rational).

- c Economic growth (in the extension for actual prosperity of those concerned) dictates why innovation and the economic goals in general are aligned with this (mainly because of a. if rational)."

This extended formulation contains now with view of political processes etc. This is not a new insight per se, but a formulation directly in the definition of sustainability given the considered problems seems to be purposeful. This has above all the advantages that sustainability is now able or at least provides the possibility to look at variable problems and holistic processes and thus to clarify responsibility and power processes beyond externally determined factors. Normally, these relationships and the view of them in the corporate context are limited to an external perspective (Management Guide, 2022). In this sense, the company must comply with regulations in a national or international context. In addition, image enhancements such as greenwashing then come into play where appropriate. Whereas there is no further set accountability for sustainability beyond legal regulations and image for demand or power relations beyond the demand and political dimension.

This is one of the reasons for the possibility of a problematic relationship between greenwashing and the lack of appropriate regulations or clear standards (in the sense of the consumer). Now there are different forms of certifications (ecolabels), which are supposed to make it easier for the consumer to identify responsible companies or to guarantee the consumer comparative and standard values (Golden, 2010). Here, too, there are problems of clarity or greenwashing via label cooperation (see e.g., Czarnezki et al., 2014; Shahrin et al., 2017). This problem cannot be solved in detail at this point, but on the previous definition of sustainability, the following responsibility and power relations can then be derived:

“(R) A company fulfils its responsibility in terms of sustainability when

- 1 the sustainability goals of the partnership or at least of those directly or indirectly affected are met or even strived for transparently as possible.
- 2 Resource use within this target is as rational and circular as possible (beyond pure product).
- 3 Corporate growth and innovations (qualitative) are aimed at or at least integrated in this sense

(P) The given power relations that a company is subject to are then determined as follows:

- 1 Economic growth and innovation, and thus the enterprise, are guided by the most rational long-term intentions of social cooperation.
- 2 Accordingly, sustainability is at the core of the corporate objective itself.”

This definition and presentation seems to be disadvantageous in the entrepreneurial sense and without corresponding compulsion neither responsibility nor sustainability relations can be implemented. However, it has been shown that companies that act transparently and set standards accordingly establish themselves on the market and achieve long-term advantages, as demand responds accordingly (see Kimakowitz et al., 2011; Stiglitz et al., 2010). Greenwashing does not seem to be a solution here and companies that integrate this into their sustainability approach and implement it create new innovative models, offers on the market and above all trust (long-term market advantage and sustainable).

4 Conclusions

Up to now, the problem of greenwashing has been clarified and understood in a broader way, and an attempt has been made to make it more tangible in relation to the definition of sustainability. It was argued that the lack of responsibility of companies is mainly due to their understanding of sustainability and the associated implementation. In addition to external factors, it is therefore necessary to correctly classify and disclose these relations in an adequate understanding. Furthermore, a broader understanding of sustainability is needed that focuses on permanent questioning and further development as well as on the social factors on the basis of which sustainability itself is needed in the first place. Consumers and the companies themselves can create standards in this regard. With the right implementation, it becomes clear that market disadvantages do not necessarily arise on a transparent level. Of course, this does not replace political and legal procedures and does not solve the problems per se. And these would lead to a faster and more effective solution to the problem. However, companies themselves must also rethink their approach in the long term in order to stay in the market and meet current consumer demands. Also, poorer countries seem to be naturally placed here for more far-reaching problems, as well as small businesses without appropriate collateral. Further debate and practical implementation procedures are necessary. However, companies can learn from this and implement the factors accordingly at all levels as transparently as possible. For on the social level, the normative aspect can also be used directly by innovations in the company and long-term goals can be placed above short-term profits, as well as cooperative synergies in the economy can be used (Faix, 2020, 2021). Regarding the environment, factors can always be implemented in a new and variable way and a broad (also technical) learning as a company is possible. Through multi-layered factors, inaccuracies decrease (collective forms of rationality through constant consensus in understanding and scientific knowledge base). And on the economic level, a sustainable circular economy is more likely to be achieved in wide areas, as well as long-term growth on the actual need level of the consumers.

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Notes

- 1 Even if CO₂ reduction is the focus of the man-made climate debate, other greenhouse gases (especially those with short-term effects) must not be ignored, and supply chains must be included in the analysis.
- 2 Political control is not free from this criticism either, as international incomes are adhered to and not all factors are always taken into account accordingly.
- 3 These could also be expanded using the example report from Amazon, but for reasons of space they are presented here in a simplified form.
- 4 The best possible political framework conditions. However, as these are difficult to achieve globally, the focus here is primarily on the individual company.
- 5 In terms of functionality, as is the case in democracy, it should be noted at this point that this implies that citizens inform themselves (also in terms of sustainability) and also acknowledge rational reasons when they may run counter to their own preferences in the short term. In a similar way, our political and legal choice towards sustainability and its importance in party programs in relation to other factors is already taking place.