SPECIAL ISSUE

Consultants as discreet corporate change agents for sustainability: Transforming organizations from the outside-in

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Abstract

Despite their central role in the construction and development of the market for virtues as well as in the design, implementation, and evaluation of corporate sustainability strategies and governmental sustainability policies, sustainability consultants remain at best "hidden" corporate change agents. In this paper, we bring sustainability consultants back to the fore to account for how these actors discreetly regulate and shape contemporary sustainability transformations from the outside-in. We do so first by unpacking various roles of consultants as *engineers*, *market builders*, *power vehicles*, *boundary workers*, *issue translators*, and *soft regulators*; then we conceptualize how, through these roles, they contribute to *empowering*, *legitimizing* but also potentially *supplanting* and *undermining* the activities of corporate change agents operating inside corporations. We finally propose some research orientations for studying further the role of sustainability consultants in corporate transformations toward sustainability.

KEYWORDS
consultants, corporate change agents, market-building, sustainability

1 | INTRODUCTION

Although organization and management scholars have shifted their attention away from the institutional and the organizational drivers of corporate social responsibility (CSR) and sustainability to explore the individual micro-foundations underlying the corporate move toward sustainability (Aguinis & Glavas, 2012; Gond et al., 2017; Gond & Moser, 2021), not all "change agents for sustainability" (hereafter CAS) have received similar levels of scrutiny (Schaltegger et al., 2023). While the various contributions of this special issue have started bringing to the fore some under-researched agents (Girschik et al., 2022), such as women chief executive officers (CEOs) of family firms (Dománska et al., 2023) or social intrapreneurs (Hahn et al., 2023), the bulk of research about CAS remains focused on employees and, in particular, corporate social responsibility or sustainability professionals

occupying various formal positions (e.g., Augustine, 2021; Gond et al., 2018; Lespinasse-Camargo et al., 2023; Thomsen et al., 2023). As Schaltegger et al. (2023) correctly noted in their introductory essay, such an approach tends to overlook an important yet often "hidden" group of CAS who are "formally located outside the company but with strong ties and access to organizational processes" and operate as "consultants, advisers and strategic alliance partners" (p. 7).

And yet, CSR and sustainability (hereafter CSR/SD) consultants operate at the forefront of organizational change toward sustainability (Brès et al., 2019)—even though they tend to transform organizations from the outside in, rather than "from the inside out" (Schaltegger et al., 2023). As early as 2002, Hilton and Gibbons (2002) reflected that most people "would be amazed if they lifted the stone of contemporary business activity and saw the armies of consultants, experts, charlatans and do-gooders scurrying around business inside

and outside companies trying to help them become more socially responsible" (p. 2). Management consultants are actively involved in the construction and development of the market for virtue (Brès & Gond, 2014; Gond & Brès, 2020), and they are almost unavoidable in fields that deal with the design, implementation, and evaluation of corporate as well as governmental sustainability policies (Bogdanich & Forsythe, 2023; Mazzucaton & Collington, 2023).

Reflecting their crucial yet overlooked status in CAS studies, this paper seeks to bring CSR/SD consultants as CAS back to the fore of the analysis by accounting for how these actors discreetly regulate and shape contemporary sustainability transformations. We seek to make explicit and visible the roles of consultants formerly approached as "hidden CAS" (Schaltegger et al., 2023) by focusing our analysis on consultants' influence, as outsiders, on insider CAS, and by clarifying some of the organizational sustainability outcomes as a result of their interactions with insider CAS. Relying on prior micro-CSR and sustainability studies dedicated to consultants, and insights of our experience of studying CSR/SD consultants in the past two decades, we first problematize their asymmetric status as "visible hands" constructing the "market for virtue" (Vogel, 2005) and as "invisible hands" of internal corporate CSR/SD transformations in the eye of various academic or practitioner audiences. We then build on prior empirical studies of CSR/SD consultants to theorize six of their roles that have been documented in sustainability transitions: Consultants as *engineers*, *market builders*, *power vehicles*, *boundary workers*, *issue translators*, and *soft regulators*. Building on this framework, we then conceptualize how, through these roles, they interact with CAS internal to organizations, and how, in so doing, they can contribute to *empower* or *legitimize*, but also *supplant* or *undermine* sustainability change. We conclude our paper with some research suggestions for unpacking further the role of CSR/SD consultants as CAS, and in relation to other CAS, in sustainability transitions.

2 | DISCREET CHANGE AGENTS: THE (IN)VISIBLE HANDS OF CORPORATE SUSTAINABILITY CONSULTANTS

The status of CSR/SD consultants in the academic literature is indeed paradoxical: On the one hand, they have been identified as one of the main drivers of the development of, what Vogel (2005) called, a "market for virtue"; on the other hand, their work or impact within organizations tend to be invisible in studies of CAS or micro-CSR analysis (e.g. Risi & Wickert, 2017). We analyze each side of this paradoxical status by clarifying who the various audiences of CSR/SD consulting are, before exploring how consultants' roles relate to CAS activities.

2.1 | Visible hands: The social construction of the market for virtue

The figure of consultant epitomizes the transformation of neo-bureaucracy (Sturdy et al., 2015) and reflects contradictions that are core to contemporary capitalism (Boltanski & Chiapello, 2005). Nowhere are such contradictions more visible than in the work of CSR/SD consultancy that consists of reconciling the search for profit with ecological and social objectives (Ghadiri et al., 2015; Iatridis et al., 2022) and who may personally care for and struggle to help solving social or environmental issues while creating business opportunities, making a living, or enhancing financial performance. Consultants can be regarded as central to the construction of the "market for virtue" (Vogel, 2005), that is those markets or market segments, such as socially responsible investing or CSR auditing, that "enhance the efficient production of outcomes that are good according to some ethical theory" (Braithwaite, 2002, p. 458). While the prospects of such markets were regarded as limited to "niches" that are difficult to scale-up in the early 2000 (Vogel, 2005), the segments of audit, consultancy, and financial markets dedicated to CSR, SD or ethics kept growing steadily since then. More recently, we have witnessed an explosion of activities dedicated to Environmental, Social and Governance (ESG) issues in financial markets that is consolidating further this change in the capitalist system. In our studies of the development of a market for CSR consultancy in Québec, Canada, we found that the "visible hands" of CSR consultants can drive these market developments by extending constantly market boundaries while searching for new business opportunities and organizing the bridging of the supply and demand for CSR across organizational borders (Brès & Gond, 2014; Gond & Brès, 2020).

But while the hands of consultants are visible for actors lifting "the stone of contemporary business activity" (Hilton & Gibbons, 2002, p. 2) to document market-building efforts (Brès & Gond, 2014) and for internal CAS recruiting their services, an important feature of consultancy work consists of making its presence invisible so that positive outcomes could be attributed to clients, turning consultants de facto into "hidden" CAS.

2.2 | Invisible impact: The hidden hands of consultants as CAS

While the corollary of such a significant role in the construction of markets should be a drastic impact on the implementation of CSR or SD policies and practices within organizations, the literature investigating the CSR professionals or CAS within organizations remain rather elusive about the role of consultants in the change process they document (Schaltegger et al., 2023).

A variety of factors can explain this "hidden" status of consultants or the progressive "invisibilization" of their impact on CAS. First, by nature, consultants remain discreet about their clients and the exact nature of their work, being bound by their terms of engagement. For instance, their "unofficial status" is what allows them to operate as "regulatory intermediaries" when conflicts occur between corporations and their stakeholders (Brès et al., 2019; Paiement, 2019). Second, corporate appropriation of the tools and knowledge developed by consultants is a core part of the consultancy process itself (Sturdy, 1997). Third, self-serving attribution bias from CEOs or CAS,

FIGURE 1 The six roles of CSR/SD consultants.
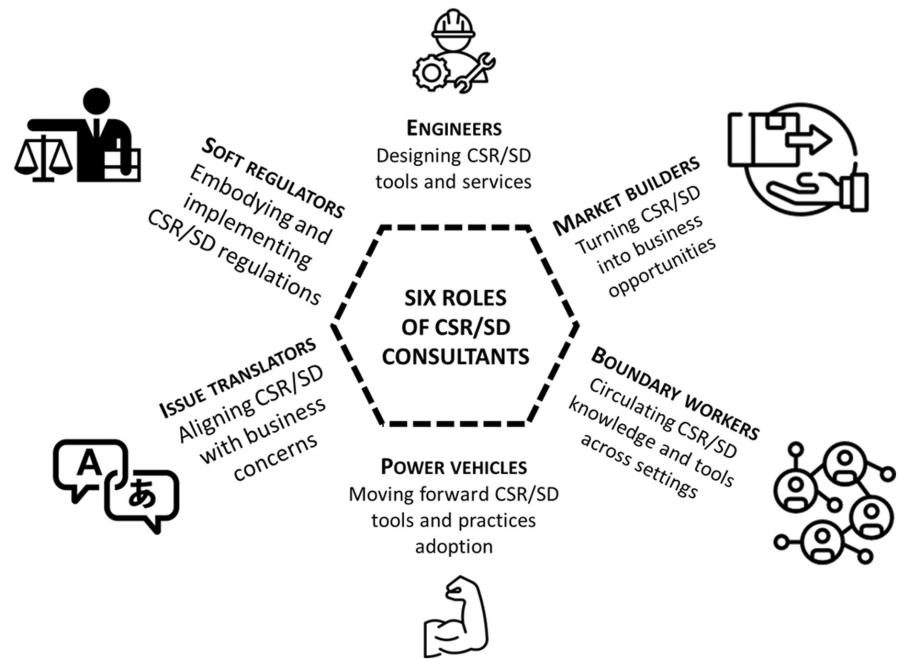
which relate successes to internal rather than external factors (Miller & Ross, 1975)—such biases in the domain of sustainability can keep consultants in the shadow, despite their influence on organizational change. Finally, the division of labor in CSR and organizational studies reproduce such invisibilization, as scholars tend to focus their empirical study on one category of professionals (e.g., CSR managers vs. CSR consultants), limiting our knowledge of how distinct CSR professionals interact within and across organizational settings.

While established consultancies' brand is sometimes offered as proof of legitimacy and seriousness to external audiences (e.g., consumers, NGOs, regulators) by corporations keen to demonstrate the robustness of their sustainability strategies, reporting and processes through externally audit, this "invisibilization" of the role of consultants within organizations and in relation to insider CAS and top management reliance on them may lead to the underappreciation of their potential influence, either positive or negative, on corporate transformations oriented toward sustainability.

In the remainder of this paper, we seek to address the paradoxical asymmetry between powerful and visible consultants shaping the markets for virtue, and invisible consultants supporting intra-organizational change toward sustainability by making explicit and theorizing the relationships between CSR/SD consultants and insider CAS. Specifically, we offer a framework and some research orientation to make "visible" the impact of consultants as "discreet" CAS within corporations. To do so, we first theorize the multiple roles of sustainability consultants, as they emerge from prior empirical studies of the field of CSR and sustainability consultancy as well as from the broader field of management consultants. We then leverage these roles to explore how consultants contribute, either positively or negatively, to corporate shift toward sustainability through their influence on other visible CAS. In so doing, our analysis clarifies the roles of (outsider) consultants as influencing, either positively or negatively (insider) CAS, while specifying, how, through

their boundary spanning position, consultants can shift their visibility to a variety of internal and external organizational audiences.

3 | UNPACKING THE SIX ROLES OF CORPORATE SUSTAINABILITY CONSULTANTS

To make sense of the various roles of consultants, we propose, in line with prior micro-CSR studies (Gond & Moser, 2021; Wright et al., 2012), to rely on the metaphor of *roles* of consultants. This notion captures the various "social identities" of consultants as they have been documented in prior organizational and management studies (Carollo & Guerci, 2018; Ghadiri et al., 2015). It reflects, in a Goffmanian sense (Goffman, 2002 [1959]), how they present themselves to their customers or the public when offering products and services, while also capturing their "profile"—the diverse types of actions they perform in the sustainability transition context. Figure 1 presents a framework capturing six roles of consultants that we could identify and theorize building on insights from the literature about management consultants (Armbrüster, 2006; Kipping & Clark, 2012; McKenna, 2006; Mosonyi et al., 2020; Sturdy et al., 2015) as well as prior empirical studies of CSR and sustainability consultants across a variety of empirical settings (Brès & Gond, 2014; Ghadiri et al., 2015; Iatridis et al., 2022; Mosonyi, 2019). In the following sections, we present each of these six roles in turn.

3.1 | Engineers: Designing tools

While the neo-bureaucratic nature of contemporary consultancy activities (Sturdy et al., 2015) has obscured consultants' role as tools designers, historical studies of consultancies underly the

"engineering roots" of consultants' activities that emerged from the Taylorist movement of the early 1900s (Wright & Kipping, 2012). The shift away from "time and motion" Taylorian analyses using the proverbial stopwatch, however, reversed with a revenge in the early twenty 21st century in service industries in the form of the "tyranny of billable hours" (Alvehus & Spicer, 2012). Tellingly, several consultancy firms established their reputation through the development of tools, such as the famous "BCG matrix" from the Boston Consulting Group or the consultant promoters of the "Blue Ocean Strategy" (see Carton, 2020 for an analysis of the toolkit developed by Kim & Mauborgne, 2005). We also have insights into how certain tools are embedded in the consulting performance in selling and delivery, such as the use of power point slides (Bourgoin & Muniesa, 2016).

Sustainability issues—redefined as a "grand challenges" (Ferraro et al., 2015)—remain abstract and everchanging for CAS, and even intimidating given their overwhelming nature, unless they are operationalized locally. Here, consultants can prove useful ally by equipping CAS with adapted tools and methodologies. But the potential relevancy of consultants as "engineers" goes way beyond the supply of technical solutions—frameworks, standards, diagnostic or evaluation tools—for implementing sustainability locally. Relying on their market skills, consultants have appeared successful at shaping CSR/SD tools in the form of "rational myth" (Meyer & Rowan, 1977) that nourish and support CAS activism (Brès et al., 2022; Bruno et al., 2015). For example, in the domain of financial audit, consultants from well-established firms provide managerial legitimacy to CAS relying on these tools. Gond et al. (2018) report the case of an energy company, within which the key CAS leading the CSR team and initiatives was stuck, as the "finance department was at first very sceptical about the value of any form of CSR quantification and was reluctant to provide any type of support to the CSR team", and "only when the CSR team shifted from a specialized CSR auditing firm to PwC did this situation change, such that the initially reluctant team members became allies of the CSR team" (p. 260). Leveraging their reputation, these consultants can "plug" their tools inside business systems, supporting the routinization of sustainability management within organizations. Once sustainability is integrated in reporting systems (Gond et al., 2012), it can become taken-for-granted in the daily operations (Gond & Brès, 2020).

The comfort brought about by this routinization, however might lead CAS to lose sight of sustainability, reducing its content to "business-as-usual" (Wright & Nyberg, 2016), while the fascination for "rational myth" and sophisticated tools run the risk to reverse the priority of means and ends, overfocusing on the tool (van Bommel et al., 2023). Worse, sociological studies of tools (Chiapello & Gilbert, 2019) show that tools come with their own embedded assumptions (Moisdon, 1997), and can act as disciplinary devices (Miller & Rose, 1990), promoting specific ideologies, potentially narrowing approaches to sustainability issues, or overfocusing on a business case logic embedded in a neoliberal ideology (Power, 1997). Another, perhaps, less documented challenge for CAS pertains with consultant's tendency to impose one-size-fits-all tools across multiple organizations, sometimes regardless of the sustainability needs of their clients, for instance, SMEs needing different tools than large organizations (Ciliberti et al., 2008).

3.2 | Market-builders: Agencing markets

While there is some debate regarding their true added value, it is widely agreed in the management literature, that consultants are extremely efficient at translating ideas into profitable market (Abrahamson, 1996; Berglund & Werr, 2000; O'Mahoney et al., 2013). In the case of sustainability, consultants have been instrumental in the development of profitable markets ranging from lifecycle analysis to sustainable events (Brès & Gond, 2014), both in western (MacCarthy & Moon, 2009) and non-western countries (Shin et al., 2022).

However recent studies show that consultants do more than using sustainability to develop their business, they are actively involved in shaping markets that emerge around sustainability, that is to define the demand, the supply, the product categories of the market for virtue (Vogel, 2005), and embedding sustainability in the fabric of the economic system (Gond & Brès, 2020). Hence, consultants play a critical role in the dynamics that sustain the business of sustainability, either gearing it toward commodification (Fleming & Jones, 2012; Shamir, 2005) or working toward the socialization of markets (Moon, 2014). We use the concept of *agencing*, after Cochoy et al. (2016), to insist on how the practices of consultants "contribute to the "building" of markets" (p. 4) by enabling the smooth encounters of supply and demand for consultancy tools and services.

Since they are market actors, consultants will try to identify and fulfill internal CAS' needs through the supply of tools and services (Young et al., 2003). As service providers, consultants will make themselves useful to CAS, doing the work they cannot or are reluctant to do (Bouwmeester et al., 2022). Consultants are particularly efficient in the "marketing" of ideas such as sustainability, whether by crafting convincing rhetoric that blend rational and normative elements together (Berglund & Werr, 2000) for internal CAS to champion sustainability in their organization. Consultants, especially from the prestigious firms, bring some market legitimacy to their clients (Mosonyi et al., 2020). This has proven especially true in the case of sustainability, which is often seen as antithetic to business. In the case of sustainability the backing of some well-known reputable consultancy can be very efficient in driving CAS' message about sustainability to economic decision-makers (Gond & Brès, 2020).

Consultants work across multiple organizations from different sectors that gives them a unique expertise. In the United Kingdom, for instance, sustainability consultants are seen as prospective employees by organizations with whom they work (MacCarthy & Moon, 2009). Prior research shows that many sustainability consultants were actually activists in nonprofit organizations and they started to work as consultants because they felt this was how they could have the most impact (Brès et al., 2019; Ghadiri et al., 2015). Sustainability consultants develop mission-driven self-narrative according to which they accept less well-paid jobs for the advancement

of sustainability (Ghadiri et al., 2015). In other words, consultancy can be seen as a pool of expertise at the intersection between business and sustainability for CAS.

However, being themselves market actors, consultants might shift the management of sustainability internally from a focus on issues to a logic of reporting and finance. For instance, in the case of sustainability consulting in Québec after a certain degree of market development, the Big 4 consultancies replaced local sustainability consultants and NGOs. Once they were leading the market, they gave it a strong financial orientation through the development services related to sustainability reporting and metrics (Gond & Brès, 2020). While as we have discussed elsewhere embedding sustainability in the financial infrastructure of the society has its merits, there is also a fine line between the normalization of sustainability and returning to business-as-usual or even falling into greenwashing (Wright & Nyberg, 2016). It is important to acknowledge that consultants are themselves subject to commodification (O'Mahoney et al., 2013). Literature indicates that consultants can exert influence and power over their clients (Mosonyi et al., 2020), and consultants might be tempted to secure business opportunities for themselves rather than work for the CAS (Sturdy, 1996, 2021). So, the relationship between internal CAS and consultant should be managed carefully to benefit from the expertise of consultants without losing sight of the issues at stake in sustainability and without creating dependencies for CAS that are incapacitating.

3.3 | Boundary workers: Connecting people

Similar to other CSR and sustainability professionals (Gond et al., 2022) and most other CAS (Schaltegger et al., 2023), CSR/SD consultants can act as "boundary workers" in the sense that they engage in various forms of "boundary work" that corresponds to a "purposeful individual and collective effort to influence the social, symbolic, material or temporal boundaries, demarcations and distinctions affecting groups, occupations and organizations" (Langley et al., 2019, p. 704). Three facets of this role of CSR/SD consultants are noticeable. First, they are boundary workers in the sense that they occupy positions of "boundary spanners" (Aldrich & Herker, 1977), at the interface of internal and external actors, and therefore bridging field and intra-organizational political dynamics (Weber & Waeger, 2017). Hence, they can connect CAS to potentially influential external actors, in ways that can support the shift toward sustainable change. Consultants often aim at occupying a position of brokers within their social network, to consolidate and extend their influence, in ways that can make them act as gatekeepers for other CAS.

Second, as most CAS (Augustine, 2021), CSR/SD consultants are continuously engaged in work aiming at protecting, consolidating, or extending the boundaries of their internal occupational jurisdictions within their own consultancy firms (Mosonyi, 2019). Particularly, in generalist consultancies, if they want to be financially successful, these consulting teams need to demonstrate the value of their

services internally, which then enables them to work with larger, more established teams (e.g., financial audit) and cross-sell their services to already existing clients. Here, they themselves operate as CAS in the dual sense that they promote shift toward sustainability within their own organization while supporting similar shifts across their client companies.

Third, and maybe more noticeably, CSR/SD consultants are continuously engaged in work that aims at shifting, negotiating, or extending the boundaries of their markets by identifying new market opportunities related to sustainability issues. Brès and Gond (2014) provides a telling illustration the boundary work shared by CSR/SD consultants through their account of the history of a group of women consultants based in Québec, who first focused their efforts on organizing an awareness campaign about woman health issues (e.g., endocrinal perturbators), then moved to campaigning toward women about environmental issues, then shifted toward the environmental management of first feminist events and then a range of events (from concerts, to business fairs, to private events such as birthdays and weddings), and ultimately extending their market opportunities by developing consultancy services focused on making the venues of events "sustainable". The successive extension of business opportunities for consultancies drives the continuous extension and shift of market borders, each new segment foreshadowing a subsequent extension as its boundary.

3.4 | Power vehicles: Imposing views

It is hardly news that consultancy activities involve complex power dynamics (Mosonyi et al., 2020). Studies of management consultants have documented the interdependent relationship between clients and consultants (Fincham, 2012; Levina & Orlikowski, 2009). Earlier research on the power of consultants has highlighted the vulnerability of clients in the buying of consultancy services and products as well as their potential dependency to key resources provided by consultants (e.g., Bidwell, 2010). Such views anchored in the Weberian tradition and seeing power as a form of authority or of "coercion" exercised by consultants have been extended with the development of critical perspectives on consultancy roles. These critical views have enriched discussions of management consultants' power by considering alternative facets of power (Fleming & Spicer, 2014) such as "manipulation" (Bachrach & Baratz, 1963), "domination" (Lukes, 2005 [1974]) or "subjectification" (Foucault, 1975). They reveal "uglier faces" of CSR/SD consultants, less visible than others, by depicting them as potentially engaged in the manipulation of their clients to secure business opportunities (Iatridis et al., 2022), contributing to reproduce business and market hegemony and domination by focusing on the business case (Shamir, 2005), and involved in subjectification with the emergence of normative forms of control through CSR (Costas & Kärreman, 2013). Indeed, CSR/SD consultants, like other consultants, can exploit all their roles to consolidate their domination—for instance, by cultivating their power over other CAS through the tools they produce (Bourgoin et al., 2020) or by

translating selectively social and environmental issues in ways that best serves their market interests and losing critical or alternative components of such issues (Brès & Gond, 2014).

However, the power role also encapsulates consultants' positive roles. As in other organizational contexts, power "can be a very positive force; it can achieve great things" (Clegg et al., 2006, p. 3). Through their muscles and global corporate impact, multinational consultancies can help setting agendas at the strategic level on "grand challenges", moving forward key concepts and approaches helping to address sustainability, and providing high levels of legitimacy and credibility to their CAS clients.

3.5 | Issue translators: Business sense-making

Recognizing that markets are arenas within which power movements are deployed goes together with the conceptualization of markets as sites for political action, within which specific issues or concerns can be promoted by a variety of actors. Such a move has been documented at the overlapping zone of sociology, political science, and consumer research, with a focus on the demand side and consumers, under a variety of labels such as "political consumerism" (Micheletti & Stolle, 2004) or "concerned markets" (Geiger et al., 2014) that focuses on how social and environmental issues are embedded within market dynamics.

Responding to "grand challenges" through appropriate products and corporate change involves an important work on the business supply side. Grand challenges such as climate change, social inequalities, breaches of human rights, are far from being "self-speaking", as they are complex, uncertain and point to multiple, potentially contradictory, values (Ferraro et al., 2015). An important role of CSR/SD consultants therefore consist in translating these challenges into business relevant language and concepts, so that they can be re-appropriated and that their business implications become obvious to corporate actors. Multiple conceptual perspectives have been used to account for this process of translation—ranging from sensemaking that insists on actors' interpretative dynamics (Weick, 1995) to actor-network theory that focuses on the role of tools and artifacts in the adaptation of issues to organizations (Callon, 1986), and in the specific literature dedicated to management the analysis of knowledge translation and flow (Sturdy et al., 2009). CSR/SD consultants can therefore be seen as an "interpretative community" (Fish, 1980) collectively specialized into the translation of social and environmental issues into technical business language for the benefit of C-suite members and CAS, with the aim at developing consultancy products and services.

Prior studies have highlighted indeed that CSR/SD consultants' translation practices mainly consist of making management ideas "sellable" (Sturdy et al., 2009). Making issues sellable can involve consultants harnessing such issues to develop new business opportunities for themselves by providing dedicated tools or services to address them, and thus partaking in the broader process of such issue "commodification" (Brès & Gond, 2014; Shamir, 2005)

that sustains the growth of CSR/SD markets. Making issues sellable may also involve enabling the selling—or actually, "re-selling"—of such issues by CAS and other corporate insiders who seek to act as sustainability "issue-sellers" within their organizations (Wickert & de Bakker, 2018), pitching specific actors at the upper echelons or operational levels, to facilitate the implementation of CSR and sustainability policies. Accordingly, CSR/SD consultants can operate as "coaches" empowering other CAS by providing them with an appropriate vocabulary or set of tools to progress sustainability within their organizations.

When it comes to the sales pitch, prior works insist on the rationalization of the framing of issues used by CSR/SD consultants, who usually privilege a "business case" approach to social and environmental issues (Carroll & Shabana, 2010) demonstrating how managing such issues can also improve corporate performance and avoid corporate loss (Brès & Gond, 2014; Gond & Brès, 2020). While a financial focus on the impacts of issues can empower CAS by providing them with a legitimate framing and by accelerating businesses appropriation of issues, it is limited by the contradictions inherent to the business logic. Indeed, while business case arguments and analyses are necessarily incompatible with the search for long-term oriented multistakeholder solutions supporting ecological transitions at the organizational or industry levels (Busch et al., 2023; Schaltegger et al., 2019), "classical" business case approaches tend to overlook nonfinancial impacts of CSR and sustainability practices (Barnett et al., 2020) as well as some of the trade-offs and paradoxes they may entail by focusing on "win-win-win" outcomes (Hahn et al., 2015). Through their activity of issue-translators, CSR/SD consultants exercise an epistemic control over their clients, including insider CAS, which may lead to overfocusing on more easily quantifiable issues, and short-term win-win solutions, to the detriment of more sophisticated business cases or nonbusiness focused ecological cases (Schaltegger & Burritt, 2018) that would require deeper engagement with issues. In the best-case scenario, they direct attention toward quantifying, measuring and actively managing the company's CSR/SD performance while nudging the client to set challenging targets to ensure year-on-year improvement. In a worst-case scenario, the business focus on consultants can push them to translate issues into superficial, decoupled CSR or sustainability policies that they know will fail to address the real social and environmental problems. For instance, Iatridis et al. (2022) report that consultants from their field study differ greatly in their support for practices they deem ethically problematic—some would not hesitate to help corporations seeking to greenwash their activities, if such is the client demand.

3.6 | Soft regulators: Mediating laws

Recurrent scandals in the media reveal the close and ambivalent relationship that exists between consultants and regulators, and the vast amount of influence that the former exerts over the later (Bogdanich & Forsythe, 2023), a relation sometimes described as

"incestuous" (e.g., Bliss, 2009). Capturing this role, studies of regulatory intermediaries (Abbott et al., 2017) show the growing importance of consultants as "intermediaries of regulation" whose function is to mediate between the regulator and targets in each and every step of the regulation process—from agenda setting to the negotiation of the regulation's content, its implementation, its enforcement and ultimately the evaluation of its impact (Abbott & Snidal, 2009).

Given the increasing complexity of the sustainability regulative framework that spans national, regional, transnational, and global levels, is constantly evolving, and composed of an ambiguous mixture of "hard" and "soft" components, the role of consultant as "soft regulators" is critical to support the work of insider CAS. Prior studies show how consultants are relentlessly lobbying regulators to promote sustainability laws and regulation (Fransen & LeBaron, 2019; Gond & Brès, 2020) designed as "trojan horse" that provide legitimacy for corporate CAS to push for sustainability internally (Haack et al., 2012). Consultants can also provide privileged information to CAS about incoming SD regulations and how they will be implemented, giving CAS a strategic advantage to sell sustainability internally, but also providing alignment with CAS local economic and political context. A telling illustration is the case of sustainable events in Québec, where activists-turned-consultants were providing internal CAS with services, while at the same time lobbying government for related regulations and mobilizing their network as former activists to enhance the influence of such regulations (Brès & Gond, 2014). Another example is how consultants working in China on behalf of the Fair Labor associations, had to align requirements for freedom of association to protect workers given the specificity of the Chinese political system (Paiement, 2019).

Yet, as consultants establish themselves as intermediaries of regulation in the field of sustainability, they also create a power-imbalance and a dependence that can be problematic for other CAS, be they internal activists, external stakeholders or even regulators. In what can be seen as a process of "regulatory capture" (Laffont & Tirole, 1991), consultants can position themselves as gatekeepers (Montiel et al., 2016), potentially using sustainability regulations selectively for their own commercial interest. Or, although with good intentions, through their collective activities of pushing for soft law on sustainability, they create an unnecessary and counterproductive proliferation of sustainability services that reduce sustainability issues to technicalities, developing burdensome systems, or "rational myths" that turn sustainability regulation into box-ticking exercises, making it a hassle for CAS, and even nurturing cynicism about sustainability inside organizations (Boiral, 2007; Renckens & Auld, 2022).

4 | FOR BETTER AND FOR WORSE: HOW CSR/SD CONSULTANTS AND CAS INTERACT

The six roles of CSR/SD consultants we integrated in our hexagonal framework (Figure 1) draw together a portray of how consultants can contribute to shifting corporations toward sustainability through their interactions with CAS. This portray recognizes the limitations of consultants' impact and their potentially negative influence on CAS. Rather than a "black and white" picture, it offers "shades of grey", as through of their six roles consultants can positively contribute empowering or legitimizing CAS, or, negatively, supplanting and undermining their work. Table 1 consolidates these views of the influence of CSR/SD consultants on the insiders' CAS they work with or for. For each role of CSR/SD consultants, Table 1 presents the potential impact of CSR/SD consultants on insider CAS as well as their broader potential impact on organizations and markets.

4.1 | For better: Empowering and legitimizing

On the brighter side, CSR/SD consultants' practices can be "empowering" insider (client) CAS by enriching the technical, commercial, relational, structural, content, as well as the legal relevancy of their practice, equipping CAS with potentially effective tools and discourses about social and environmental issues to promote internally CSR and sustainability. CSR/SD consultants can support (clients) CAS—when they do not second them literally—notably by "resourcing" them continuously (Feldman, 2004) with the most up-to-date tools, key connections with other actors or experts, fresh legal developments, and related justifications for their action, and more importantly, a deep business knowledge of how to deal with key social and environmental issues of the moment.

Our analysis suggests that the multifaceted nature of consultancy work can also give CAS access to multiple sources of legitimacy both externally and internally. Externally, these forms of legitimacy range from the rational myths (Meyer & Rowan, 1977) embodied in the technical substrate of the tools consultants tailor to their clients' needs (Moisdon, 1997), to the legitimacy inherent to the market power and historical legacy of mainstream consultancy firms (McKenna, 2006). Internally, CAS can benefit from the mere presence of mainstream consultants to convince initially reluctant actors to implement CSR/SD strategies, elevate their function and making them more visible at the board level (e.g., Gond et al., 2018), while more specialized consultants (e.g., focused on human rights or corruption) can provide them with tools and frameworks fitting neatly the issues they seek to address.

Even though through a wise use of CSR/SD consultants, empowering and legitimizing dynamics can nurture each other in ways that support CAS work and enhance their own organizational position and transformative impact, un-reflexive and un-critical reliance on such actors can generate side effects detrimental to CAS practice and impact.

4.2 | For worse: Supplanting and undermining

On a darker note, indeed, relying on consultants indiscriminately or "over-using" them can put CAS in a problematic situation of

TABLE 1 An overview of the potential impact of sustainability consultants (■ = Impact on CAS; ○ = Broader impact).

| Roles | Bright side – Potentially positive impact | | Dark side – Potentially negative impact | |
	Empowering	Legitimizing	Supplanting	Undermining
Engineers Designing CSR/SD tools and services	■ Designing tools to help CAS deal with practical issues (e.g., LCA). ○ Supporting organizational shift to SD through tools' routinization	■ Legitimizing CAS internally and potentially externally with tools. ○ Embodying rational myths in SD tools used by the organizations	■ Replacing CAS' sound CSR/SD judgment by faith in technique. ○ Disciplining organizations through devices imposing their rationality	■ Increasing dependency of CAS on consultancy tools. ○ Imposing loosely relevant "one size fit all" tools across industries
Market-builders Turning CSR/SD into business opportunities	■ Meeting the needs of CAS by providing relevant tools / services. ○ Resourcing organizations by providing a pool of CSR/SD talents for recruiting	■ Providing market-related legitimacy to CAS. ○ Consolidating organizational faith in CSR/SD by developing mainstream CSR/SD markets	■ CAS shift from activists (NGO) consultants to "finance focused" (Big Four) as support. ○ Sustaining organizational adoption of CSR/SD fads and fashions	■ Excessive commodification of CSR/SD reinforcing CAS business-as-usual-ism. ○ Misguiding organizations to secure business opportunities
Boundary workers Circulating CSR/SD knowledge and tools across settings	■ Nurturing the concentric extension of markets by networking CAS across organizations. ○ Translating and repackaging CSR/SD tools across settings	■ Enhancing CAS' legitimacy by connecting them to relevant actors across the organization. ○ Enabling the emergence of field-level coalitions of CAS	■ Impoverishing CAS network by exploiting a broker position. ○ Constraining organizational access to CSR/SD external knowledge or resources through boundary work	■ Altering CAS' sincere CSR/SD commitment for business reasons. ○ Creating organizational conflicts of interest through problematic external connections
Power vehicles Moving forward CSR/SD tools and practices adoption	■ Enabling under-resourced CAS by providing competencies and potentially muscles. ○ Influencing CSR/SD peers within and across industries	■ Elevating the CAS status, position, and internal influence. ○ Established consultancies provide internal and external CSR/SD legitimacy to organizations	■ Imposing tools and services to CAS through power dynamics. ○ Setting the corporate CSR/SD agenda based on the main interests of the consultancy	■ Instrumentalizing CAS to access the board, specific budgets, or renew contracts. ○ Pushing firms to adopt costly but useless greenwashing practices
Issue translators Aligning CSR/SD with business concerns	■ Helping CAS building internally a business case for specific issues. ○ Translating CSR/SD issues into relevant business actions for diverse audiences (SMEs, MNEs)	■ Equipping CAS with conventional CSR/SD market concepts and vocabulary (e.g., CSV). ○ Promoting legitimate standards and approaches to deal with CSR/SD across organizations	■ Pre-empting genuine or deeper engagement of CAS with CSR/SD issues through gatekeeping. ○ Silencing or sidelining radical interpretations of CSR/SD issues' implications across organizations	■ Misleading CAS through CSR/SD issues desubstantiation or oversimplification. ○ Undermining the critical potential of CSR/SD issues or translating them into greenwashing practices
Soft regulators Embodying and implementing CSR/SD regulations	■ Equipping CAS with expert knowledge about current and future CSR/SD regulations. ○ Resourcing organizations to enable the implementation of hard or soft CSR/SD regulations	■ Providing internally CAS with the legal legitimacy inherent to current and future regulations. ○ Legitimizing organizations by aligning their CSR/SD practices with current regulations	■ Gatekeeping CSR/SD laws interpretation and drying-up CAS legal competencies or focusing CAS on softer regulations. ○ Systematizing CSR/SD audit fatigue across organizations	■ Focusing CAS on compliance, betraying the spirit of regulations. ○ Over-standardizing regulations, making organizations mistaking legal conformity for actual impact on stakeholders

dependency and create vulnerabilities that are likely to undermine (clients) CAS's ultimate impact. Although this dark side is easier to expect in relation to power dynamics, a closer analysis at each CSR/SD consultants' roles suggests that each of them comes with its potential drawbacks (see Table 1).

A first mechanism whereby CSR/SD consultancy can overflow CAS is *supplanting*. This mechanism corresponds to cases in which CAS are relying so much on CSR/SD consultants that those consultants become de facto the organization's CAS or best experts on specific issues, preventing or dwindling the development of internal CSR/SD-related competencies. Such situation is not uncommon and can create severe backlash for the client organization, as was the case, for instance, with the controversy about the costly over-reliance of the French government on McKinsey's services (Gatinois & Faye, 2022). But more fundamentally in relation to grand challenges, such an approach may lead to a mistranslation of social and environmental issues (issue translators) in ways that focus on technical aspects (engineers), market concerns (market builders), consultancy power dynamics (power vehicles) or broker position consolidation (boundary workers), if not meaningless compliance (soft regulators). Such drawbacks can deradicalize the approach to social and environmental issues, undermining alternative, and potentially more creative takes on how to solve issues, beyond the solutions offered by consultants. In fact, CSR/SD consultants, when seen through this darker prism, may contribute to turn ambitious CSR/SD strategies into business-as-usual CSR or sustainability practices that maintain the status quo (Wright & Nyberg, 2016).

But an even darker side emerges from prior studies of CSR/SD consultants, which suggests that these actors can also actively *undermine* existing CAS practices and therefore organizational capacity to shift toward sustainability through some of their roles. The last column of Table 1 summarizes and extends the insights we presented, showing how CSR/SD consultants may advance, deliberately or not, practices that may create lasting conflicts of interests between CSR/SD consultants and their clients, or encourage for their own business purposes their clients to adopt costly, socially, and environmentally useless policies, which may be perceived externally as forms of decoupling or greenwashing (Iatridis et al., 2022). Although we cannot assume that CSR/SD consultants will encourage conflicts of interest or misguide deliberately their clients, such a possibility should not be ruled out when the market for virtue becomes a sizeable part of consultancies' turnover. Exploring further this darker side of the CAS-consultancy relationship can advance theory in multiple ways. On the one hand, critical studies have highlighted the dark side of consulting (for a review, see Fincham & Clark, 2002). On the other hand, a growing stream of studies explore the dark side of CSR at the micro-level of analysis, for instance, by documenting how psychopathy, narcissism, or Machiavellianism can drive employees' CSR behaviors (Gond et al., 2017; Wu et al., 2019) or by highlighting the presence of such traits in CSR/SD managers (Pelster & Schaltegger, 2022). Such insights could be advanced and cross-fertilized by studying the dysfunctional aspects of the CAS-consultant relationships.

In sum, our analysis (summarized by Table 1) maps four basic mechanisms by which the work of consultants can inform and shape the activities of CAS. In what follows we suggest two research approaches to investigate further the consultants-CAS relationship and its influence on organizational shift toward sustainability.

5 | BALANCING INSIDE-OUT AND OUTSIDE-IN DYNAMICS OF CORPORATE SHIFT TOWARD SUSTAINABILITY: A RELATIONAL–CONFIGURATIONAL APPROACH FOR STUDYING CONSULTANTS AND OTHER CAS

Our argument has focused on CSR/SD consultants as a "hidden" category of CAS working from the outside-in, unpacking six roles of these actors (Figure 1) and clarifying the mechanisms explaining their influence on corporate-based "visible" CAS (Table 1). Closing the loop with our initial positioning vis-à-vis the approach proposed by Schaltegger et al. (2023) involves balancing *inside-out* dynamics of change toward sustainability driven by internal CAS and *outside-in* dynamics of changes (or status quo maintenance) shaped by the work of consultants. We now provide elements of a research agenda to analyze these dynamics, with the aim to extend current understandings of how external (consultants) and internal (clients) CAS can work together.

Perhaps the most important result of 20 years of research on consultants is the importance of the relationship between consultants and their clients (Mosonyi et al., 2020). Mirroring a division of labor between management scholars working on CSR/SD consultants (e.g., Iatridis et al., 2022) and those working on corporate CSR/SD professionals (e.g., Risi & Wickert, 2017), it appears from our analysis that current research focuses on how consultants influence CAS, whether positively in empowering or legitimization their activism toward sustainability, or negatively, undermining their action or even supplanting CAS themselves. For instance, consultants successfully relayed activists' efforts in promoting fair labor conditions across supply chains (Gond & Brès, 2020) while top consulting firms prevented anti-slavery legislation in the United Kingdom from being truly binding (Fransen & LeBaron, 2019).

However, the relationship between consultants and other CAS is not a one-way street, and missing in this picture is a structured symmetrical account of how CAS influence consultants, and most importantly of the relation that is being forged between CAS and consultant in the course of their collaboration. One accepted definition of consultants in the management literature is a "specially trained and qualified persons who assist, in an objective and independent manner, the client organization to identify management problems, analyse such problems, recommend solutions to these problems, and help, when requested, in the implementation of solutions" (Greiner & Metzger, 1983, p. 7). By this definition, even historical CAS such as Greenpeace and WWF can be seen as consultants since they have been working with large MNEs. While WWF's and Greenpeace's consulting activities remain marginal, we have

seen the emergence of many NGOs whose main activity consists of providing sustainability-related services, such as Platform for Accelerating the Circular Economy (PACE) or Forum for the Future. These often act as a "critical friend" at board-level, where they can have a significant impact on organizations and their strategy. Hence, to unleash the full potential of consultants as other (corporate, internal) CAS allies it is critical to document the variety of consultants that are relevant to sustainability and how they can be used by CAS. To do so, it seems key to distinguish between the different populations of consulting organizations with regards to their "fit" with sustainability. For instance, one might think that mainstream profit-driven organizations, such as PWC and the likes, would be tempted to go for the low-hanging fruits and favor "business as usual" approaches, while consulting NGOs such as the ones mentioned above would be more challenging with their clients and push for more innovative approaches to sustainability. Hence the former being more on the "bright side" side of Table 1, while the latter being more on the dark side, even though their ultimate impact might categorize differently. Similarly, at the individual level, studies show the importance of personal traits for CAS to truly engage with sustainability (Mudrack, 2007; Pelster & Schaltegger, 2022). Accordingly, a clearer picture of the different populations of organization and consultants providing CSR/SD services would allow to map out their reciprocal roles and effects more clearly on Table 1, and explore the nuances of their positioning in the "gray zone" that combines dark and bright sides of consultancy practices.

Yet, knowing who the sustainability-related consultants are and what they do, is not enough, as shown in the literature on consultants (Clark, 1995). The relationship between CAS and consultants needs to be reconsidered, as research shows that consultants and their clients are bound to develop relations of interdependence (Glückler & Armbrüster, 2003; Levina & Orlikowski, 2009). Consultants may take the upper hand (Sturdy, 1997), but they may also be in a vulnerable position vis-à-vis a powerful client, which also constrains the extent to which they will be able fulfill their roles. As the profession matures and consultants move in-house, we cannot assume a one-way power dynamic anymore. While consultants are widespread in the field of sustainability, studies suggest they can be a powerful ally to CAS but also detrimental. A well-managed relationship could yield benefit and make sure consultants remain a positive force for sustainability. We therefore encourage future studies to focus on such relational dynamics between CAS and consultants, ideally by observing how consultants and CAS interact in ways that shape organizational sustainability.

We also suggest that deepening our understanding of the dynamic relationships between "hidden" (consultants) CAS and "visible" (corporate insiders) CAS will also involve adopting a more configurational approach to their interactions. Even though the mechanisms of CSR/SD consultants influence on CAS presented in Table 1 can be read as a continuum, all these mechanisms can operate de facto simultaneously, while consultants can use their brighter or darker sides (roles) in any of their projects. An interesting approach to operationalize such a framework would therefore consist in operationalizing such a framework as "configurations" of roles and mechanisms (Furnari et al., 2021) that could be present or absent to different extent in the relationship in ways that shape the interactions of consultants and insider CAS and their potentially outcomes. Future studies could thus adopt methods such as fuzzy-set Qualitative Comparative Analysis (fsQCA) (Fiss, 2011) to specify the characteristics of the consultants and their organizations, of the insider CAS and their organizations involved, as well as the presence (or absence) of the four mechanisms we specified to explain the organizational outcomes of outsider/hidden and insider/visible CAS interactions at the consultancy-corporation boundary.

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