

Making Sense of Sustainability and Drivers for Organising Sustainability in Business: An Exploratory Study in Malaysia.

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Declaration

I declare that this thesis and the work presented here are my own and is produced by me as the result of my own original research.

August 2021

Vanitha Ponnusamy

In Memoriam

In memory of my late father, loved and missed by all. He had believed in daughters being highly educated too. Thank you, Appa.

Acknowledgements

To GOD, and my spiritual teacher Master Choa Kok Sui for teaching me resilience, perseverance and never leaving my side through all the challenges in my life.

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Abstract

This study is on sustainability in Malaysia, whereby there is a transition from CSR to Sustainability nationwide. The formation of Business Council for Sustainability and Responsibility Malaysia (BCSRM) supported the practice for sustainability in Malaysia. Along with Securities Commission and Bursa Saham, sustainability was developed and enhanced in Malaysia. However, there is a curiosity and interest on how sustainability is perceived and implemented. There are many guidelines and toolkits developed, but to what extent is this being embraced and followed remain to be an interest. As this takes an interpretive approach, it will be attractive to know whether there is a unanimous understanding, or it differs when it is deemed suitable for the nature of their respective business. Extending that, drivers for sustainability is delved into, specifically institutional due to literature significance. Subsequently, an enquiry is made on how sustainability is organised, as it is instrumental for practice. Therefore, a qualitative study was planned and executed, whereby 30 interviews were conducted. The respondents are practitioners of sustainability in their company, and they were selected using purposive sampling. There was a wide spread of industry so as to give a more diverse range of answers. Each interview lasted between 45 to 60 minutes and was transcribed; and analysed using a combination of thematic and sensemaking approach. A framework for this study was adapted from Jackson 2010 who had previously adapted from 3 different studies on sensemaking.

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Chapter 1 Introduction

Sustainability has to be a way of life to be a way of business. – Anand Mahindra

1.0 Introduction

Anand Mahindra (Chairman of the Mahindra Group – a Mumbai based billionaire) opines that sustainability has to be a way of life, or else it will be a herculean task to be integrated into business. His views of change is often unpredictable, hence courage is important for businesses to take a leap of faith when it occurs. This is enabled by creating various scenarios for the future. He advises to go into the battle of sustainability on one's own strengths despite various standardisation of how sustainability is practiced in business. He also adds that sustainability cannot rise by taking more from the community than what it puts back. In an uncertain universe, its pivotal to create a 'real' option and developing capabilities for sustainability that will enable organisations to deal with an everchanging environment.

Pursuant to Mahindra's perspective, survival and existence of organisations are dependent on the availability and management of resources available, while not being seen as harming the social and natural environment in which they exist. Doing business today extends beyond making profit, to being responsible for the social and natural environment around the business operation. It's imperative to understand the scenario under which profit is made and whether it is sustainable in the long term, because it is a question of survival for business in future.

Private organisations' roles have significantly evolved, from just earning profit to becoming a good corporate citizen and socially responsible organisations (Kumar & Gupta, 2006). Hence sustainability and profitability are two sides of a coin that need to co-exist within the realm of sustainable practices, which is a tall order for organisations, yet becoming a necessity in 21st century.

Sustainability falls in the realm of responsible business, and today both government and businesses are active perpetrators in moving forward with this idea. One example of this is the initiative by Sustainable Stock Exchange (SSE, 2015; Scherbakoff, 2022) in issuing a model guidance for integrating Economic, Social & Corporate Governance (ESG) policies and practices into company's strategy, which is imperative for investors when looking for long term value of investing in a company. A thorough assessment of investment necessitates an analysis of relevant ESG factors. Meanwhile ISO 14001 is seen to be a green push in industries like manufacturing to ensure a sustainable performance (Oyelakin). Therefore, it is essential for companies to be transparent in corporate accounting and reporting mechanisms if they are to attract investors, and this extends attracting foreign direct investment. This connotes the need for standardisation in the practices, but in practice this remains to be explored.

In Malaysia various institutional drivers are expounded in the drive for sustainability in business. In 2014, The Securities Commission in collaboration with the Minority Shareholder Watchdog Group came out with a code for Institutional Investors (Securities Commission, 2014). This code highlights the need for *institutional investors to incorporate corporate governance and sustainability considerations into the investment decision-making process* (SC, 2014:12). This echoes the ESG model by Sustainable Stock Exchange in 2015. Therefore, more emphasis begins to emerge on sustainability in businesses.

In 2011, Business Council of Sustainable Development (formed in 1992) and the Institute for Corporate Responsibility Malaysia (formed in 2006) merged to form the Business Council for Sustainability and Responsibility Malaysia (BCSRM); with the aim to be an advocate for Malaysia's sustainability, governance, and responsibility agenda. BCSR is the regional partner for the World Business

Council for Sustainable Development (WBCSD), thus supports the sustainable agenda of the WBCSD. Vision 2050 (WBCSD, 2009) was envisaged by WBCSD as the new agenda for business, relaying pathways towards sustainability in business, thus turning sustainability into strategy. BCSR followed suit with Action 2020, that is responsible to making the right corporate decisions for a sustainable future in subsequently meeting the goals of Vision 2050. The framework of Action 2020 comprises societal/planetary goals, that is supported by business solutions which are evaluated to see whether such decisions are effective for long term achievement of Vision 2050.

Various surveys by PricewaterhouseCoopers (PWC) show businesses are increasingly embracing sustainability. 49% of CEOs are reconsidering their business strategies due to a changing customer purchasing behaviour that emphasises environmental and corporate responsibility practices (PWC, 2011). Therefore 64% of the CEOs concur that a perennial part of their businesses is on innovation strategy to develop environmentally friendly products and services. Generation Y which makes up the current and future generation of employees and customers reiterate the concern on sustainability. Another survey from PWC concludes that 86% of Gen Ys prefer to work with employers who shares similar social responsibility values with them (PWC, 2009), and that trust and transparency are pivotal for a company's reputation.

1.1 Problem Statement

While it is necessary to have sustainability standardised, it's also important to consider the narratives of sustainability practitioners on sustainability. Before we go into that lets look at the idea behind sustainability. Sustain origins are from 'sustinere' in Latin bringing to meaning of holding up (Emeritus, 2022). Therefore, sustainability is pertinent to keeping up with human needs in the long run. Only in the past 3 decades, greater awareness emerged of the consequences of unregulated

industrialization that consequence negative effects on earth and people. The 1987 Brundtland report accelerated the discussion on the importance of sustainability. However, this raises the question of what happened to all the damages prior to the 3 decades? The extent of damage was vociferously debated and leads to various attempts to organize sustainability in our lives,

John Elkington discusses the definition within the realm of triple bottom line which are, people, planet and profit. However, in an article in Harvard Business Review, 2018, he makes the following statement. *25 years ago, I coined the phrase “Triple Bottom Line”. Here’s why its time to Rethink it* (<https://hbr.org/2018/06/25-years-ago-i-coined-the-phrase-triple-bottom-line-heres-why-im-giving-up-on-it>, accessed on 28th August, 2019). Here he questions the CEO’s and business leaders who will not give the same emphasis to people and planet when their profit is affected.

Brundtland’s definition had also been criticised for not being explicit that the unsustainable use of non-renewable resources and its disregard for population growth (Heinberg, 2010). Another Swedish Scientist, Dr. Karl Henrik Robert initiated a consensus on requirements for sustainable society (Robert, 1989 in Heinberg, 2010), which are physical degradation of non-renewable resources and the carrying capacity of the earth with rising population. There is a clear shift to regeneration in order to be sustainable in future. Meanwhile IBM (n.d) defines sustainability in business *refers to a company's strategy to reduce negative environmental impact resulting from their operations in a particular market.* Further discussion on this is given in Chapter 2

It’s here the writer wonders whether business participants in sustainability have their own interpretation on sustainability practice. Despite the standardisation that is mentioned above, companies will have to think about their resources to meet the standard practice, often differentiated by their own understanding. Moreover, they

are the ones who drive sustainability in their own companies, and it will be useful to hear their own narratives of sustainability and how this influences the day-to-day operation. The narratives are also relevant to look the common threads that appear in their practice and how they differ. In a way there is a diversity in the unity of the sustainability frameworks required by reporting and auditing standards.

Campbell (2007) comments that socially responsible business practices had shifted significantly in the past few decades. A notable one is his view that socially responsible corporate behaviour may mean different things in different places to different people and at different times (2007: 950). Consistent with this view it will be useful to see what the narratives of the practitioners are. While Campbell mentioned differences in perceptions throughout time, Galaskiewicz (1991) opined that established normative or cultural institutions provide incentives for corporations to practice sustainability. Meanwhile there are also others who believe that companies with higher profit margin tend to engage more in socially responsible behaviour (Margolis & Walsh, 2001; Orlitzky et al., 2003).

Sustainability in business and economic prosperity of a company is no longer the sole concern of business strategy, hence having good CSR practices is necessary for sustainable businesses. And in a wider context of business environment, it is essential to ensure this, as noted in the PESTLE (Political, Economic, Social, Technological, Legal, and Ecological) analysis of a business organisation by Buchanan & Huczynski (2010). They noted that external business environmental pressures will elicit internal organisation response such as strategy, structure, and management style. Also, they added that organisations are expected to behave ethically especially in the 21st century, due to high profile corporate scandals (Enron, WorldCom), increasing concern natural environmental issues and the use of low-cost labour, thus emphasizing on responsible organisational behaviours. All these arouse the curiosity to know how the narratives are spread based on the industry and the capital turnover of an organisations.

In the advent of the new millennium Malaysia shifts its emphasis to sustainability. Organisations such as BCSRM were formed to monitor the implementation of sustainability in business. Bursa Malaysia (formerly known as Kuala Lumpur Stock Exchange) launched a new sustainability framework and a sustainability reporting guide and toolkit for its publicly listed companies in 2015, mandates these companies to publish their sustainability reports in stages over a 3 year period (www.bursamalaysia.com, accessed on 15th August 2017). Such reporting necessitates key lessons for high-quality reporting. These are establishment of robust processes, leading from the front, getting the balance right for stakeholder engagement, transparency on targets, creating ownership, using reporting frameworks and investing in external assurance (KPMG, 2013). Again, this calls for standardisation.

Cheam, (2017) notes that Malaysian businesses were sponging on the benefits of embracing sustainability. She added that many Malaysian businesses have grouses on insufficient resources to implement this in times of crisis. Hence, she applauds Bursa's reporting framework which stresses what is mainly important for a business. Cheam, (2017) opines that sustainability in Malaysia needs to shift from being 'bolted on to built in'. Cheam's (2017) idea of 'built in', is useful to see whether sustainability is only a component that needs to be reported in sustainability reports or is it a well thought attempt to apply in the value chain of an organisation. Being built in may depend on the practitioner's narrative. Whereas 'bolted on' refers to transactional ways of practicing sustainability, such as recycling, and energy use. Even if Cheam applauds standardisation for the sake of transparency, individuals operating in organisations may differ on how they want to implement it in their own companies. So, the narratives can help to shed light on how sustainability is perceived and being implemented.

Overall, Malaysian government thrives via Bursa to assist educating and informing the public about sustainability. Such effort also denotes institutional drivers to the practice of sustainability. Thereupon, it is imperative to know how institutional

drivers and individual organisations construct their understandings of sustainability. In addition, how this is visualized by the person in charge of rolling it out, and whether they foster alliances to effectively implement it.

1.2 Research Objectives & Research Questions

This research aims to discover how do Malaysian organisations understand and develop sustainability.

Hence, the research questions are:

- i. How do organisations in Malaysia make sense of sustainability?
- ii. What are the institutional drivers for sustainability and their influences?
- iii. How do organisations develop and manage sustainable business practices?

1.3 Significance of the research.

This research contributes at two level, at macro level its looking at who they perceive as drivers for sustainability in their organisations. Meanwhile at the micro level it looks at interpretation of sustainability and how its implemented in organisation. Although standard definitions and guidelines for reporting exist, it is useful to know how sustainability works at ground level. These frameworks can be a driver but how it is implemented in an organisation can be subject to interpretation. If that is so, then it's useful to know how sustainability is driven and how it is 'built in' an organisation. Interpretations are key for any activities that involve humans and in an organisation sustainability is not excluded despite existing strategies. The narrative of sustainability expounds practitioner's efforts, particularly in designing built-in programmes for an organisation. and defend individual organisation's effort in it.

On a related issue, narratives are also vital to understand how collective behaviour change takes place (Chabay et al, 2019). The narratives of the responsible people for sustainability helps with expressions of vision and identity that is upheld by the business organisation and how it cascades to all the workers in the organisation. According to them, *people use narratives not only to reflect society or to imagine a future but also to intervene in the world and try to actively shape reality as they know it (Chabay et al, 2019:3)*. Sustainability is about ‘doing good’ hence narratives of this can gain good prominence amongst employees (Olwig, 2021). So, the understanding and sharing of the idea of sustainability can instil good organisational behaviour towards sustainability.

Another significance of this study is to see how sustainability is instilled in people, hence emphasizing the need for sustainability education and awareness. Serrano and Elecalde (2022), find that narratives can be used as resources for teaching and learning about sustainability. Its seen helpful to have a sustainability education so that better sustainable based decisions can be made for development and in business organisations by potential participants. Sustainability values need to be instilled at school so that students graduate and embody the spirit to do so.

Another contribution is to identify and explain any linkages formed in implementing and managing sustainability. If such linkages are evident dominantly, then there is a need to construct mechanisms or guidelines to govern and monitor them too. Linkages are formed due to organisations not well equipped in practicing sustainability in the planet or people context. Moreover, the shifting emphasis of sustainability to regeneration calls for diverse expertise which may not be present in all organisations. So, it will be practical to know about linkages to unravel how organisations manage their effort in sustainability. The relationship between institutional drivers, interpretation and linkages can inform on the diverse ways that sustainability is practiced in Malaysia.

As human problems change, the solutions for the problems also change, which calls for a different mindset (Thorpe and Holt, 2008). Hence this cannot be constrained by a mere adherence to standard frameworks.

1.4 A Brief Background of Malaysia

As this is a study on Malaysia, this section provides a background on Malaysia and the economic and business environment for sustainability.

As of 2020, the current population of Malaysia is 32.7 million (Department of Malaysia Statistics, 2020). Malaysia's location as a strategic sea lane for global trade and Europe's interest in spice trade made it a coveted country to be colonised by Western powers. Malaysia was colonised by the Portuguese (1511) Dutch (1641) and the British (1824). The British colonisation was the longest compared to the others and the early post independent Malaya was closely modelled after the British, therefore traces of the British colonisation remain in Malaysia's political, legal, and social systems (Kennedy, 1993). After gaining its independence in 1957, the federation of Malaya formed Malaysia along with Sabah and Sarawak in 1963. When it comes to the political system in Malaysia, the country is a constitutional monarchy. It practices parliamentary democracy, alongside a federal constitutional elective monarchy (Andaya & Andaya, 2017).

1.5. The Economic Sector

Malaysia is one of the successful countries in Southeast Asia and is regarded as a middle-income country that is rapidly growing (Prem Kumar, 2021). Since its independence in 1957, Malaysia has worked hard to sustain its economic growth which is reflected in its rankings in global indicators and indices. In 2014, it was placed 17th in the World Bank's Ease of Doing Business Index, 33rd in the Global Innovation Index, 20th in the World Economic Forum's Global Competitiveness

Index, and 25th for its quality of infrastructure. According to The Global Competitiveness Report 2019-2020, released by the World Economic Forum (WEF), Malaysia is ranked 25th out of 140 economies. In the Doing Business Report 2020 published by the World Bank, Malaysia is ranked 15th worldwide for the ease of doing business. Malaysia is also ranked second in ASEAN in the report after Singapore. In the 2020 Index of Economic Freedom, Malaysia scored 74.7. This makes it the 24th freest economy in the 2020 Index. The score has increased by 0.7 point and is ranked 6th among 42 countries in the Asia-Pacific region. Its overall score is above the regional and world averages.

According to the World Bank, Malaysia is one of the most open economies in the world with a trade to GDP ratio averaging over 130% since 2010. Moreover, the International Monetary Fund places the economy of Malaysia as the sixth largest in Southeast Asia in 2020. Malaysia's openness to trade and investment has been instrumental in employment creation and income growth with about 40% of jobs linked to export activities. Malaysia's economy has flourished over the years with its ability to diversify its economy from one that was focused on agriculture and commodities in the initial days to one that is into manufacturing and service sectors. It had a labour force of 15.9 million people out of a 32.5 million population in 2020. Malaysia has taken on the title of a leading exporter of electrical appliances, electronic parts, and components. The COVID-19 pandemic has had a powerful impact on the global economy in 2020. However, with a forecast of 4.9% of contraction in global economic activity in 2020 (IMF, 2020). The impact of the pandemic appears to have affected the economic sector, particularly a short-term outlook for agriculture, industry and service sectors.

The leading industries in Malaysia are the electronics industry, construction, and automotive industries (FDI, 2020). The primary products associated with Malaysian agricultural industry are palm oil, rubber, paddy, and coconut. The service sector of Malaysia is dominated by financial services, tourism, and medical technology. In the year 2020, the agriculture sector contributed to around 7.3% of GDP according

to the Department of Statistics, Malaysia (DOSM). This sector employed 10.1% of Malaysians in 2020. Malaysia has effectively worked on growing its economy using the raw materials it has. It is also blessed with significant reserves of oil, gas, copper and bauxite. The export industry on the other hand, contributes to around 37.4% of GDP. It has employed 26.8% of the active population in 2020. Malaysia is one of the world's largest exporters of semi-conductor devices, electrical goods, and appliances. Malaysia is a major outsourcing destination for components manufacturing, after China and India. All this goes to show that Malaysia has the appropriate infrastructure to attract foreign direct investment.

1.6 Business Environment

Vision 2020 of Malaysia is to ensure that Malaysia becomes a fully industrialised country by 2020 (11th Malaysia Plan). A modern Malaysia is one with higher value-added industries and services and a better quality of life for the people. If this is successful, it will consolidate Malaysia as a pillar of Southeast Asia, especially with a population that is highly proficient in English and with large leading companies in Asia.

1.6.1 Sustainability in the Business Sector

Schaltegger & Lüdeke-Freund (2013) build the case for sustainability for business as realizing economic success through *an intelligent design of voluntary environmental and social management*. According to them, the activities of being responsible to the natural environment and society is not one that is regulated by legislation alone, but also voluntary. Malaysia is not exempt from this effort either.

The webpage of Business Council of Sustainable Development (BCSD) says that it is a *CEO-led, action oriented, collaboration and advocacy platform*. It engages

multiple stakeholders to create tools and methodologies for sustainability in business, and to share best practices so that such initiatives are further encouraged. BCSD Malaysia is also an advocate of a circular economy, the *future of business is circular, and there is no room for waste in it*. According to BCSD's explanation *Circular Economy is a model of production, consumption, waste management, which involves sharing, leasing, reusing, repairing, refurbishing, and recycling existing materials and products as long as possible*. There is a potential in Malaysia to seize this by improving the legal framework for its implementation, more importantly in waste management. Single-use plastics is a pertinent concern in Malaysia and there needs to be a uniformed approach. The author finds the current practice of 20 cents for a plastic does not deter much because the cost can be ignored. A higher cost or ensuring customers buy a bag by not providing plastic bags can be more effective.

Bursa Malaysia (formerly known as Kuala Lumpur Stock Exchange) made it compulsory for public listed companies to declare their sustainability activities, which consequence the sustainability reporting guide and sustainability toolkits (BURSASUSTAIN). The latter has 4 categories; materiality assessment, stakeholder engagement, stakeholder prioritisation and themes and indicators. Meanwhile the National Bank also introduced a bond for sustainability and social initiatives where financial institutions are to classify economic activities that contribute to climate change objectives (Sharudin, 2022). In addition, National Bank is working with the World Bank and the Malaysian Securities Commission (SC) to develop a green taxonomy for Malaysian financial sector to declare their green assets in a consistent and transparent manner (Hussein, 2020). Green taxonomy is a way forward to achieve sustainability in development.

The Securities Commission of Malaysia (SCM) also rolled out the Malaysian Code on Corporate Governance (MCCG) for the publicly listed companies in 2000 as an initiative towards positive corporate governance reform (SCM website). It reflects global standards and requirements for good practices of corporate governance.

MCG 2018 is an important mention because it incorporates sustainability as the accepted principles for corporate governance. But its coverage is limited to the below four questions,

1. *Is the company taking into consideration material sustainability issues in its operations (e.g. economic, environmental and social consideration)? Is there oversight by the board on these matters?*
2. *Are the company's sustainability efforts centred solely around charity, donations or community service?*
3. *Are any of the operations of the company negatively impacting the environment?*
4. *Does the company have clear and measurable Key Performance Indicators (KPIs) to indicate the effectiveness of its management of sustainability matters?*

[SCM - <https://www.sc.com.my/api/documentms/download.ashx?id=b59a0f5d-c414-4c27-b1c2-37ad15072d47> , accessed on 25th September 2019 (pg. 2)]

The MCCG was reviewed periodically since 2007 and in the 2021 update, there is an emphasis on the boards of directors to integrate sustainability considerations in the strategy and operations of companies.

On an international note, Malaysia also extends the Environmental, Social, Governance (ESG) framework and Global Reporting Initiative (GRI) which are global standards for sustainability reporting. ESG is important for investments to be more responsible on social and environmental matters too (Turban & Greening, 1997). Studies have shown the importance of this as non-financial indicators such as consumer gratification and market integration, lower cost of debt and stakeholders' societal values (Wan Mohammad & Wassiuzaman, 2021). Nonetheless Freehills (2021) asserts that ESG is still at a relative stage, unlike North America and Europe, yet private equity funds are moving towards this direction (particularly since 2019) due to a large foreign investor base. There are many concerns arising in agriculture, infrastructure, manufacturing, and oil and gas

sectors. On the whole despite a slow pick up on ESG reporting, it is gaining a steady pace to be embraced in future.

GRI reporting is a framework for organisations to declare their social, environmental and economic impacts in sustainable development, and this corresponds to Bursa Malaysia's requirements for sustainability reporting (ACE CSR). However, this is on a voluntary basis, but organisations support this as congruent to international standards best practices. Such reporting enables organisations to strengthen their strategic decision making, risk management, finding business opportunities and boost stakeholder relationships. Bursa's sustainability reporting guide reflects GRI aspects, hence public listed companies should declare their sustainability efforts and SMEs are strongly encouraged to do the same.

Malaysia External Trade and Development Corp (Matrade), under the Ministry of International Trade and Industry (MITI) is keen to raise awareness of sustainability amongst the SMEs (Chandran, 2019). Many SMEs have expressed concern over rising operating costs if they were to embrace sustainability. However, the current CEO of Matrade, Datuk Wan Latiff Wan Musa asserts that its pivotal for SMEs to start thinking and talking about it, subsequently with the help of best practices sharing, it can assist them in successfully implementing sustainability. Malaysia as a signatory of United Nations (UN) sustainable development goals (SDGs), and by announcing Shared Prosperity Vision, needs to toil meeting the target by 2030. Hence its high time for SMEs to embrace sustainability.

A recent publication on *CEO Guide to Sustainability-centric Decision-making*, paves the way to manage the challenges of meeting the triple bottom line (Bhattacharjee, 2021). It is a collaboration between Capital Markets Malaysia, UNGCMY and Nottingham University Business School Malaysia (NUBS). It sets out *8 steps to accelerate your sustainability ambition*, which incorporates both internal and external challenges. Moreover, the guide asserts the need to integrate

this into long-term business strategy in order to be more effective (Avvari & Nadar, 2021).

Both Matrade and the CEO guide indicate that the time is ripe to engage in an expansive realm of sustainability in Malaysia. Nevertheless Bhattacharjee (2021) notes that there is a significant gap between *intention* and *practice* of sustainability. He quotes the CEOs view that customers do not support much for sustainability contradicts the Pew survey which claims that 7 out of 10 consumers are willing to put the environment before economic growth. For example, the CEOs' view that customer support for sustainability contradicts the finding of the Pew survey that seven out of 10 consumers are ready to put the environment before economic growth or jobs.

An observation from the mentioned guidelines is that reporting of sustainability activities is guided by various local and international platforms, thus providing support for companies to practice sustainability. However, this is mandatory for public listed companies, with non-listed companies or SMEs attempting it as a good practice of governance and ethics. This raises a concern because higher buy-in of SMEs is perennial for long term sustainability agenda and meeting the SDGs where Malaysia is a signatory. Perhaps, it's here we can look at the tax incentives given for sustainability, which can be used by SME to encourage its adoption.

Malaysian Investment Development Authority (MIDA) and Inland Revenue Board Malaysia (IRBM) has a wide range of tax incentives under the Promotion of Investments Acts and the Income Tax Act 1967 (Saad & Zainol Ariffin, 2019; MIDA website). Green technology is a special mention because it is all about development and application of products, equipment and systems used to conserve the natural environment and resources. In the 2014 National Budget, the Green Investment Tax allowance (GITA) and Green Income Tax Exemption were introduced. The former is for the purchase of green technology assets and the latter

is for the use of green technology services. Both either directly or indirectly can strengthen the sustainability activities in companies.

The IRBM also provides a range of tax incentives for green initiatives. It gives tax exemptions and allowances based on capital expenditure (IRBM website). Moreover, unutilised allowances can generally be carried forward until fully utilised (Saad & Zainol Ariffin, 2019). Malaysia's emphasis for a green environment is distinctly in; i) renewable energy and fuels; ii) material resources and waste; and iii) pollution and ecosystems. According to Saad & Zainal Ariffin (2019), both MIDA and IRBM act independently and various incentives for investments need to send applications to MIDA and to be approved via the National Committee on Investment (whose members are senior officers from various ministries and agencies).

Green Tax is available to encourage more sustainability in business specifically on environment friendly practices, with specific focus on climate change. However, this is a good start before other incentives slowly merge in the country for sustainability purpose. Since this is all about tax, it can be of use for both SMEs and public listed companies. However, tax can be tedious to decipher and interpret, hence some hesitance can prevail.

1.6.2 Concluding Remarks on Sustainability in Malaysia

The above is mainly to give a brief understanding of Malaysia and its atmosphere for sustainability.

Appendix 4 shows a summary of result from Malaysian Business Sustainability Pulse Study in 2022, led by United Nations Global Compact Network Malaysia and Brunei. These results are to pave the way for effective strategies and initiatives in future for Malaysia. The snapshot findings showed that around 45% of the business organisations did not have any budget or related strategy for sustainability. In addition to all the initiatives that have been done by the government, this is a

concerning rate of undertaking the sustainability activities. Therefore, it's a keen interest to know on how business organisations in Malaysia the practice sustainability. Nevertheless, the report shows a keen interest in adopting integrated performance measures in their reporting. This shows a good foundation for sustainability to move forward in Malaysia.

The 12th Malaysia Plan emphasises 'Advancing Sustainability' as a socioeconomic development plan, which is part of the objective for a 'Prosperous, Inclusive, Sustainable Malaysia'. Malaysia aim to be a carbon neutral nation by 2050 (Zainal & Chan, 2022). This is a PWC report that sums up on Corporate Malaysia's position for a sustainable future. Besides carbon footprint there are also initiatives in the energy and transport area to support sustainability. The Energy Efficient & Conservation Act regulates the use of energy in business organisations. There are grants (Energy Audit Conditional Grants) available from the government for businesses to build non-coal-fired power plants. The transport arena also has been modernised to have a low-carbon mobility blueprint, while increasing micro-mobility services which is to increase access to public transport. However the writer is sceptical of the micro-mobility services since the local car production, Proton and Perodua continuously trying to improve car ownership, and these are government linked companies. It remains to be seen how an increase in public transport while managing the profits of local car production.

Another report by KPMG affirms that Malaysia's sustainability reporting rates are higher than 90% (Cheng, 2022). Malaysia has greater adoption of country stock exchange guidelines, and it ranks second globally as a leader in the Asia Pacific Region. The top 100 companies in Malaysia includes sustainability information in annual financial report. This report is titled 'Big Shifts, Small Steps'. This addresses the big leap in standards and requirements for sustainability reporting. Whereas the business organisation develop their compliance with small and steady steps towards fulfilling the requirement. Some of the efforts taken are reducing carbon, halting

biodiversity loss, and tackling societal inequality. This falls in line with increasing need for transparency worldwide.

Overall, there is an overarching policy in place for sustainability and encouragement towards it. Therefore, it will be interesting to see how it is understood specifically in organisations and implemented.

Chapter 2 – Literature Review

2.0 Introduction

Sustainability issues became prolific after the Brundtland Commission Report (1987) defining it as the development that *meets the needs of the present without compromising the ability of future generations* to meet their own needs. This becomes a pressing issue in emerging economies like Malaysia where land clearance and unbridled development is rampant and questions whether the future generation will have anything for survival. A follow up report was done by United Nations Commission on Sustainable Development 20 years later (SDA, 2007) and according to Nitin Desai (who was a senior consultant and a key draftsman of this report), the commitment towards sustainable development has not gone beyond the environment authorities. A disheartening note in the report is that consumption and production levels are 25 percent higher than the earth's carrying capacity. If this is not checked now then we would need 2 and half planets more to support us, which is impossible. The journey into Mars is still at an infant stage! However, on a brighter note the 2002 World Summit on Sustainable Development in Johannesburg led to more governmental commitments and helped extend the concept to **business**, local government, and civil society. It is hoped that it will make a remarkable improvement in years to come for having a sustainable society.

2.1 Defining Sustainability in Business.

As mentioned in Chapter 1, basic idea or definition starts from the Brundtland Report, which also raises questions on how to operationalise the idea. It was too generous and required more effort in *saving* the resources for future generations. And, it has been discussed in Chapter 1 on how the definition had been viewed by different researchers. White (2013) attests that defining sustainability is difficult, particularly to operationalise it, thus it means *different things to different people*. He

questions how to have an agreed definition when globally we are not sure of what it means. His article concludes that *sustainability requires an understanding of systems, and that we are talking about maintenance over time — sustainability implies a*

concern for future generations. (White, 2013:217). So, there is a system way of thinking about the definition as it is not just a process which is done in silo but is transformation in the whole value chain of an organisation.

Dyllick & Hockerts (2002), attempt to define sustainability in the business sector. Hence, they transpose the Brundtland definition into business as *meeting the needs of a firm's direct and indirect stakeholders (such as shareholders, employees, clients, pressure groups, communities, clients, pressure groups, communities etc), without compromising its ability to meet the needs of future stakeholders as well.* They assert that firms need to grow their economic, social, and environmental capital base. As such they identified three key elements of corporate sustainability. They are i) integrating the triple bottom line (economic, ecological and social base); ii) integrating the short term and long-term aspects (short term profits contradicts the notion of sustainability which is a long term oriented plan for all stakeholders); and iii) consuming the income and not the capital (they have to manage all three capital, i.e. economic, natural and social). Such considerations stray from a pure eco-efficiency-based definition. Therefore, the key element in this definition is, *integrating the economic, ecological and social aspects in a 'triple-bottom line'.* (Dyllick & Hockerts, 2002: 132)

Hulsmann & Grap (2005) attest to the above by referring to sustainability as developments that assure the company's future and survival. So do Parnell et al (2010) who refer to sustainability as an extent to which a successful action can last in future. Meanwhile PWC (2011) in sustainability seminar series presents Sustainable Stock Exchange's view that *sustainability refers to the adoption and application of environmentally responsible practices, sound social policies and*

exceptional governance structures in order to minimise risks and volatility and to enhance the long-term development impact of corporate activities (pg 3). And also Bursa Malaysia views on sustainability in business as means *managing a company in a way that takes into account social, economic and environmental aspects...* (pg 2).

Giovannoni & Fabietti (2013), opine sustainability is a huge umbrella where everything and anything could come underneath, and extra attention need to be paid to it. They discussed the concepts and application of sustainability which is instrumental to bring everyone together. This entails discourses on the three pillars of sustainability, which are environmental, social and business. The environmental discourse stresses environmental degradation issues, which ties to various initiative by United Nations since 1970ies, particularly on curbing the spread environmental issues due to human activities (particularly economic) and how could nature produce naturally. These activities are often assisted by bodies like, International Union for Conservation Nature, World Wildlife Fund and United Nations environmental protection as part of the World Conservation Strategy. Such discourse dominated the realm of environment from the 1970s until 1990s. When, the World Commission on Environment and Development (WCED) ensued, the social discourse gained emphasis.

WCED focus was on the conciliation of the environment and human activities, narrowing down to the inter-generational equity. After twenty years of research, the United Nation Conference on Sustainability shifted focus onto political commitment for sustainability. Consequently, it introduces Sustainable Development Goals (SDGs) which gives attention to the social, environmental, and business development scope. Business discourse uses sustainability the most, as Gray (2010) attests to this in his discussion on capitalism and destructive tendencies. Business sustainability investigates the productivity, profitability and financial state in a company while engaging with the environmental needs. Overall, Giovanni &

Fabietti (2013), discuss the challenges of integrated sustainability, whereby applying the 3 pillars of sustainability appears to be a tall order.

Kuhlman & Farrington (2010), regard sustainability as a strategy emerging from the Brundtland Report, 1987, which includes relationship between human and nature. They agree on such relationship and emphasises on the real conflict between human and nature (discrete community and profit making), particularly human activities' perceived risks that diminish the importance of the environmental dimension. Therefore, there is a given need to satisfy both human and nature needs for coexistence. They conclude that being sustainable is a strategic decision for business organisations, hence its perennial to know the need and rationale for sustainability. Moreover, Kuhlman and Farrington also define organisations with strong sustainability is one that uses all the resources and technology adequately, whereas weak sustainability is one that uses resources irresponsibly. However, they concur that this is an ongoing debate in understanding sustainability.

Jacobs & Finney (2019) add that consumers are also deciding their purchase based on the *sustainability* nature of the organisation, despite higher prices for such products, hence influencing the definition of sustainability. Businesses have responded to this by offering a wide range of fair trade and sustainable services and products. But they are cautious whether this a mere greenwashing activity, and that there is no one specific and authoritative definition. They also note that shareholders now are being concerned with issues related to sustainability which is what the stakeholders were concerned with earlier. To conclude Jacobs & Finney (2019), regard the Millennials as the current driving force towards sustainability, as they are conscientious of their power to support sustainable companies. This was affirmed by a study by Nielsen (2015), where 75 percent of the millennials are willing to buy responsibly even if it costs more. However, he treads this carefully as answers in survey can be a claimed behaviour instead of an actual observed behaviour.

Eizaguirre et al (2019) did a study on definitions of sustainability in the three regions, namely Europe, Central Asia and Latin America. Their discovery leads to the notion that social dimension of sustainability is mostly represented in the definition framework. Respecting diversity and multiculturalism with social responsibility had been a common theme emerging in these countries. They advocate educational reform to instill the competencies needed for being sustainable. Hence, they are keen to equip the students with necessary skills to act sustainably.

Defining sustainability is a herculean task. Friedrich (2021) acknowledged that incorporating sustainability into business is a challenge. Consistent to this is the idea of sustainable development that is increasingly important to corporations worldwide. Meanwhile, indigenous people have practiced more sustainability in their living (Office of Sustainability, n.d). There is always a concern over human consumption not to affect the carrying capacity of the planet by the environmentalist, but sustainable living appears to be something that is naturally followed by the indigenous community since for generations.

Defining sustainability is a process and journey. Many have discussed about it as frameworks that can be used to determine practice of sustainability. Hahn et al (2015) looked at their framework in an integrated manner like many other researchers. But what was unique is their view of sustainability is viewed systemically. They acknowledge the presence of tensions in the triple bottom line. They said, *our framework contributes to the development of the emerging integrative view on corporate sustainability by proposing dimensions of tensions in corporate sustainability that further specify as well as go beyond the traditional economic–environmental–social triad.* (Hahn et al, 2015:311).

Finally, Middleton (2022) points that John Elkington, the one who defined sustainability in the context of triple bottom line (TBL) had called for rethinking of this definition. Middleton says that Elkington attribute the TBL for a more responsible capitalism and less destructive, but it needs a radical turn now to be

economically inclusive, socially fair and regenerate the environment. Broadly, there is a need to shift the mindset from sustainability to regeneration. However, Middleton (2022) do not see this as a simple task, whereby regeneration is a *mindset, an ethos, a culture*, overall is transformative. Elkington (2018) recalls this by stating that the original aim of TBL is a system change, i.e., transformation of capitalism. Therefore, to be sustainable there is a need to have a mindset change to regeneration, which is more complex.

What is obvious from these definitions is that sustainability is about longevity and survival in future for organisations. While charting the path for this, it needs to consider social, environment and economic aspect, in very popular term people, planet and profit. In current times, such attempts in sustainability often requires them to be in partnership with diverse types of organisations like NGOs and NPOs. Nowadays all organisations recognise the need to cooperate with each other for continuity in existence. Yet, there is no universal agreement on how one understands and implement sustainability. Generally, there is an agreed process for sustainability which is embedding it into value-chain. But the motivation comes from how company or sustainability officers interpret the idea. Dyllicks and Hockerts view of sustainability is more appealing due to an integrated framework. This study's objectives aspire to find understanding, drivers and alliances that supports the integrated framework.

2.2 Strategizing Sustainability

The essence of strategy is choosing to perform activities differently than rivals do (Porter, 1996:44). Porter is a significant contributor towards the field of strategy. Since sustainability is being embraced by the business sector there needs to be strategic thinking on how to incorporate sustainability into their organisation. Oliver (2001: 7), defines strategy as *understanding an industry structure and dynamics, determining the organisation's relative 'position in that industry, and taking action to either change the industry's structure or the organisation's position to improve*

organisational results.

He showed the transition of strategy as a war, to a machine and today as one that reflects the understanding of the industry and the firm's position.

Collis and Rukstad (2008) develop the elements of strategy, with 3 important components, i.e., objective, scope and advantage. They also offered the notion strategic sweet spot (Appendix 2), *where it meets customers' needs in a way that rivals can't give the context in which it competes.* (Collis & Rukstad, 2008:7)

Strategies for sustainability extend from the idea of general strategy for business. They are mainly holistic approaches that consider the economic, environmental, and social elements of organisations. Sustainability has become a fundamental perspective in managing organisations. Firms play a critical role in promoting long-term development, consequently sustainable. Parnell et al, (2010) regard the success of organisation's strategy in the long term is influenced by its compatibility with the overall environment in which it operates. Hambrick & Fredrickson (2001) combined the ideas of Porter, Mintzberg, and Steiner, defined strategy as a *distinctive plan for developing and sustaining competitive advantage, which leads to an outstanding performance.* Meanwhile there are many different types of measuring the outcome of the firm's chosen strategy (Parnell et al, 2010), from financial measures that stress on profit and objectivity (Sieger,1992), or market-based measures that examines the effect of firm's performance on shareholders wealth, to qualitative measures that look at the subjective areas including stakeholder satisfactions, quality and process enhancement and ethical aspects of the business (Parnell et al, 2010). Sustainability strategies, therefore, require firms to cultivate instrumental value systems which allow serving the needs of different stakeholders (Pflieger et al, 2005).

Ukko et al (2019) opine that a sustainability strategy can be a double-edged sword. On one hand it can be a promoter of a good relationship between managerial ability

and financial performance, but on the other it can be a hindrance to the relationship between operational capability and financial performance. Hence, they view that from a business perspective, sustainability strategy needs to *adopt activities that meet the needs of the enterprise and its stakeholder today while protecting, sustaining, and enhancing the human and natural resources that will be needed in the future*. This is similar to how Dyllicks and Hokerts (2002) defined sustainability. In order to ensure that survival of the company in future, resources need to be wisely used.

Meanwhile, Genc (2017) acknowledges the importance of *communication about sustainability* (CaS) in an organisation. There is a need for people to use appropriate modes of communication, whether internally or externally to develop sustainability and sustainable strategies. Therefore, a precise and simple communication on embracing sustainability and how to practice it in an organisation is vital. Genc (2017) emphasises that CaS implies the process of exchanging and discussing information, interpretations and opinions on sustainability. This is relevant to make sense of sustainability in an organisation.

2.2.1 Sustainability Management Strategies

The point is not to only make profit with minimum ecological damage, but to have integrative strategies that give companies competitive advantage while improving the quality of ecosystem and the economic future of the company (Stead & Stead, 2008). This requires cultivating and securing viable corporate and economic capabilities. Local staff training, the quality of supply chain, the opportunities and risks of technology transfer and the political framework are concerns that play a significant role here (Binhack et al, 2006). Hence, strategies for Sustainability Management (SSM) refers to strategies that brings outstanding performance from both environmental and market sustainability aspects (Parnell, 2008).

Strategic Sustainability Management (SSM) can also become a commitment to the free-market system as well as the best things for society through a greater quality of

life (Welsh & Dragusin, 2009). Shrivastava (1992) referred to it as ecocentrism. This requires placing sustainability in the company's vision (Stead & Stead, 2008; Parnell, 2010; Hart, 1995; Shrivastava, 1996). Within this regard, Stead & Stead (2004, 1996) presented an open living system economy model to break the assumption that economy is a closed system without any concern for society and environment.

2.2.1.1 Open living systems

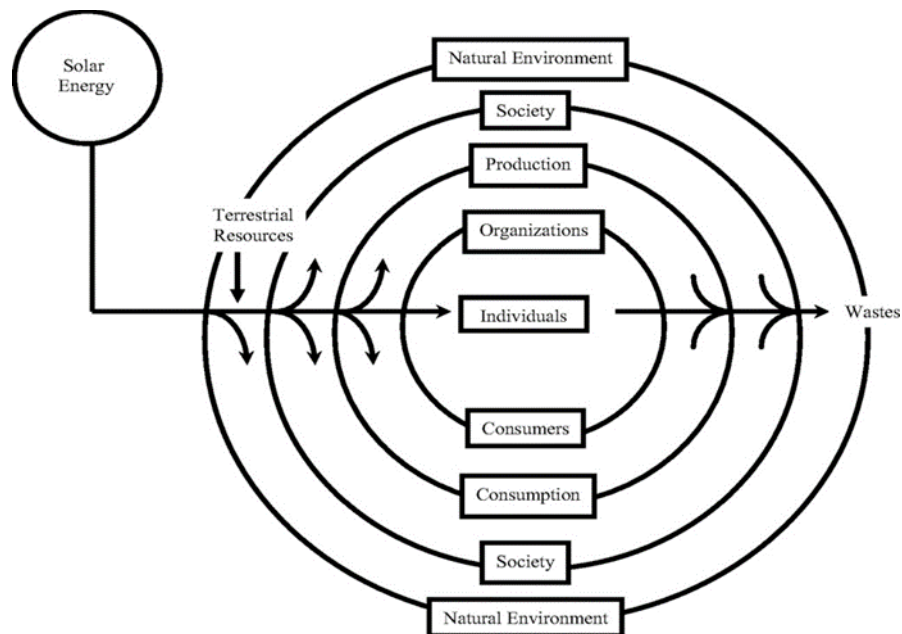


Figure 1: Open living system economy by Stead & Stead (2004, 1996)

In above the earth has been identified as one of the main stakeholders as it offers resources and takes waste which ultimately requires firms to operate within the biophysical limits of it. This is done through internal cognitive, strategic, structural, and operational processes, along with the residents and non-residents alliances, links and collaborations that are vital for firms willing to operate in sustainable ways (Stead & Stead, 2008). Respecting the role of nature in the organisational values,

making ecological goods, waste elimination and energy saving, flatter organisations with more participative roles, as well as relatively a more even income distribution, are the main concerns of SSM (Shrivastava, 1992; Stead & Stead, 2008).

After 2 decades of work in this field, Stead and Stead (2010, 2019) establish the existence of coevolution while strategizing sustainability management. *Coevolution is the elegantly simple idea that entities evolve together in an intricate dance that changes each and all forever* (Stead & Stead, 2010: 496). In a way its systems thinking looks at interrelationship of all the linear value chain to practice sustainability. So, they are of the view that the players in the linear value chain over time have evolved together to achieve sustainability in an organisation. It's a holistic approach in strategizing sustainability.

Another author Stead (2019) applies systems thinking in actualizing the UN Sustainable Development Goals in sustainable aquaculture. She urges political will to allow aquaculture to be practiced in a fair manner and to encourage strong partnerships between public, private and civic society. This will greatly enhance the prosperity of the generation of such activities that will greatly benefit the people via access to education.

2.2.1.2 Natural Resource Based View.

The interconnected strategies can get shaped around a natural-resource-based view of an organisation (Hart, 1995).

Table 1: Natural Resource Based View

Strategic Capability	Environmental driving force	Key Resource	Competitive advantage
Pollution Prevention	Minimize emissions, effluents and waste	Continuous improvement	Lower costs
Product Stewardship	Minimize life-cycle cost of products	Stakeholder integration	Pre-empt competitors
Sustainable Development	Minimize environmental burden of firm growth and development	Shared vision	Future position

Source: Hart, S.L., 1995. A natural-resource-based view of the firm. Academy of management review, 20(4), pp.986-1014.

According to him organisation will create sustained competitive advantage; pollution prevention with the theme of cost reduction, product stewardship with the theme of ecologically differentiating the products and sustainable development. These strategies are not only limited to the markets in developed countries but also to the developing nations with the concern over their social and ecological problems (Hart, 1997). Consequently, a shift toward a socio-eco-effectiveness view of value chain is also required to include the value of resources and the wastes and other stakeholders. Examples can be numerous, from the human right, poverty, illness and over population in the developing countries, to over consumption of developed countries (Hulsmann & Grapp, 2005; Stead & Stead, 2004, 2008). Hence, the effects of one's decisions on others shall be considered along with the resulting consequences and, further, short-term and long-term effects of these decisions have to be examined (Hulsmann & Grapp, 2005).

Following the above ideas, Stead & Stead (2004) further developed an enterprise strategy perspective model which generalises the ideas, processes, and stages regarding to SSM. They show how firms may consider value and assumptions and main stakeholders in their strategic decisions about economic, social, and

environmental issues that they come across. This is consistent with the tenets of sustainability strategy at corporate, competitive, and functional levels, so that the firms can be described as those which stand for sustainability (Stead & Stead, 2004).

Hart's Nature Resource Based View can be viewed as an abstract phenomenon (McDougal et al: 2019). Few empirical studies had been done in applying this theory. McDougal et al (2019) did a qualitative study in UK agri-food industry *which demonstrates the existence of pollution prevention, product stewardship and clean technologies*. They also propose to take a more cyclical approach to the conventional hierarchical view of the theory. Another study based on Natural Resource Based View in India by Mishra & Yadav (2021) sought to deploy strategic proactivity capability in formulating proactive environmental strategy. The results indicate that shared vision, strategic proactivity and continuous innovation are necessary to formulate proactive environmental strategy. Another earlier study was done in the healthcare facility's performance (Maleki Minbashrazgah & Shabani; 2019). This study attempts to leverage human relationship and technology resources for eco-capability and the findings show a positive impact on market and financial performance, which indirectly reflects the quality of hospital's services. These studies show that Natural Resource Based View theory can still be relevant today, but need to be tweaked to specific industry needs, particularly in human relationship and technology to co create an environmentally sound organisation.

2.2.1.3 Other environmental based sustainability theories.

In many literatures, sustainability management is usually linked to environmental sustainability (Shirvastava, 1992; Hart, 1995; Throop et al, 1993; Stead & Stead, 1996), but this is not necessary even though it may contain environmental sustainability features (Welsh & Dragusin, 2009; Jackson, 2010). According to Stead & Stead (2008), concepts such as sustainable development strategies (Hart, 1997) and triple bottom line (Elkington, 1997), paid too much attention on

environmental dimension of sustainability while neglecting the social capital of communities and internal value of personnel and workforces.

Meanwhile other scholars such as Beer & Nohria (2000) believe that organisations that make environmental sustainability and developing organisational capabilities as their core goal may find themselves with improvement in the process, quality, performance, organisational culture, and commitment of their employees but shareholders may not see significant increase in the economic value of their company. Moreover, an increase in the loyalty and commitment of other stakeholders such as employees and communities may restrain CEOs from taking tough decisions when necessary. They further attest that the best way to balance both economic value and sustainability of the company is to openly embrace the paradox between economic value and organisational capability. Likewise, Epstein & Westbrook (2001) mentioned that for conducting sustainability management in a company; need to examine the effects of social and environmental initiatives on overall corporate profitability. Carefully assessing the trade-offs, requires more holistic and complete information that can otherwise be overlooked by managers. For example, instead of being concerned about the overall profitability, functional responsibilities can make HR managers to be more concerned about employee satisfaction and marketing managers more about customers.

Epstein & Westbrook (2002) also brings awareness to how a responsible company can profit from a better public and corporate reputation, which will boost its capacity to acquire finance.

A decade later there more recent views emerged. Williams et al (2017), call for a multidisciplinary systemic thinking that can appreciate the interconnectivity of economic, political, social and ecological issues. The findings show various themes such as behavioural change, leadership, innovation, industrial ecology, social ecological systems, transitions mgmt., paradigm shifts and sustainability

management. Such interconnectivity is also linked to the challenges that exist in sustainability as it varies greatly according to region, sector, and experience (Saling, 2017), and this is often reflected in decision -making process.

Arias-Arévalo et al (2017) study includes the importance of value when evaluating sustainability strategies. These values are intrinsic, instrumental, and relational with relational being the most cited value for sustainability. They support that environmental management for sustainability need to incorporate these values so that importance and priority can be identified and meted out. Another interesting study by Fritz et al (2021) looked at familial values in family business as an important institutional driver for sustainability in the respective business. They mention that such value is important in the social dimension of sustainability. They opine that families in family business firmly grounds businesses in values and emphasised the importance of social ties. However, they also note that family businesses do not always serve as a good role model, as some unethical practices do emerge. This is an interesting study because family businesses which are considered to be rigid and austere with expenses, can also be influential for sustainability management. As Arias-Arévalo et al (2017) also point out values is being recognised as an important factor for sustainability management.

2.2.1.4 Stakeholder Theory

Edward Freeman's Stakeholder Theory, is a significant perspective in proposing a new role for corporations. Essentially it is to manage a corporation's interactions, businesses are required to comprehend not only traditional groups like suppliers, customers, and employees, but also non-traditional organisations like the government, environmentalists, and special interest organisations (Freeman, 1984). A stakeholder is anyone who is affected by an organisation's activities in achieving its goals. There are primary stakeholders and secondary stakeholders, with the former are the ones who have a greater direct influence on the company or are more

influenced by it, while secondary ones are players in the social and environment, who are distantly or indirectly affected by an organisation. This theory expounds that organisation should optimise relations with stakeholders which increases efficiency throughout a project or an organisation's existence. Consequently, it addresses business ethics, morals, and values when managing stakeholders (Freeman, 1994 & 1998).

The stakeholder approach to management is unique from the prevailing *shareholder approach* in that it emphasises the firm as balancing a confluence of cooperative and competitive interests representing a broader stakeholder base (Venkataraman, 2019). Stakeholder theory is portrayed as a very naturally aligned theoretical framework for furthering the science and practise of sustainability, particularly in its normative and instrumentalist approaches (Venkataraman, 2019). However, relying entirely on a stakeholder approach to achieve sustainability carries hazards. Employees, suppliers, consumers, lenders, investors, and the local community or society in which the firm is immersed are often defined as stakeholders other than shareholders.

The stakeholder perspective is not against shareholder value maximization. Instead, it can be regarded as a method of generating shareholder value. Stakeholder theory has been used for environmental sustainability, corporate social responsibility, and business ethics. These last two characteristics are important for both local and global sustainability (Venkataraman, 2019). The three-way classification system – instrumental, descriptive, and normative – remains a useful framework for comprehending the various approaches to stakeholder theory (Venkataraman, 2019). The concept of sustainability can be applied on a variety of levels, from ecology to geopolitics to national resource sustainability to business sustainability. It can also be used to integrate the concept of sustainability across different levels in order to foster a sense of belonging, ownership, and, as a result, a desire to take action on the sustainability agenda.

The shareholder approach asserts that the primary goal of a company is to maximise profits for its shareholders (Friedman, 1970), juxtaposing the stakeholder approach

which sees organisations' primary responsibility is to maintain their long-term survival while considering the requirements of different stakeholders. According to the stakeholder hypothesis, the survival of the enterprise is the most important problem. It is influenced not only by shareholders, but also by a variety of other stakeholders. The term "sustainable development" is being used more frequently in the context of business, corporate sustainability, and corporate sustainability. Corporate Sustainability (CS), on the other hand, does not have a universal definition. The necessity of addressing stakeholders' needs and balancing the economic, environmental, and social elements of business performance is emphasised in all definitions of CS. The green economy should not be viewed as a replacement for long-term development.

Instead, it is a path to sustainability, as only through modifying the economy and the way investment decisions are made can sustainability be realised. Economic activity would be more resource efficient and less environmentally destructive if the full value of ecosystem services was reflected in the market (Chang et al., 2017). On intergovernmental front stakeholder theory also calls for politics to be an eminent player in shaping stakeholder engagement (Esper et al, 2023), particularly during conflict. There are 3 types of political attributions, namely, *instrumentalising* (undeclared government motives), *radicalising* (possibility of government intensifying confrontation, and *acting in bad faith* (inconsistent action from governments that can be morally inappropriate).

In general, sustainability management is increasingly popular in developed nations, due to prior establishment of strong foundation, thus enabling these nations and their firms to invest in it (Parnell et al, 2010). In developing economies such as in Southeast Asia, lack of resources, and decision making between economic development and human needs with long run sustainability, the task became an ordeal (Stead & Stead, 2004). Nevertheless, the firms can still capitalise the new market opportunities in the emerging markets, while positively affecting their social and environmental stability concerns (Stead & Stead, 2008). Managers in these

economies need to think carefully about what matters for sustainability. Otherwise, a firm may fail in both market and environmental sustainability (Stead et al, 2003). Koestoer (2007) further explains this matter by referring to the differences in cultural and societal aspects. Corruption, disasters, and the threats of disintegration are some of the issues, companies may face in South East Asian countries. While some firms put their honest effort in this purpose, there are claims that these efforts are cosmetics and are intended for gaining legitimacy so that they affect the public opinion toward their company image (Boykoff & Mascarenhas, 2016). This along with the weak law enforcement may become a reason for companies to avoid adopting SSM strategies in developing countries. Some which are genuinely putting effort for social justice will get demotivated by this circumstance. They may feel that regardless of how much they invest on social development; there are yet protests, boycotts, and threats, which push companies into situation of dilemma.

An important note in understanding sustainability management is that it can differ amongst countries in this region, thus creating barriers between business, government and society (Koestoer, 2007). Companies shall bear in mind that morality and doing the 'right' thing can be relative from one culture to another; this refers to the conventional stages of moral reasoning, where the judgement will be based on that society's culture (Miller, 1994; Lamond & Dwyer, 2008). For instance, hiring of a homosexual (to support fairness and human rights) in an Islamic society and human rights, it must remember that if it is penetrating into an Islamic country, homosexuality is something that is considered as morally wrong (Ahmadi,2011), thus same approach to support human rights may not work and may even counter work against the company as a threat to the local culture or creates distrust. Therefore, a company that wish to conduct sustainability management must be familiar with the customs and laws of local culture and society, and to acknowledge what is right and what is wrong (Boss, 2010).

Nevertheless, cultural moral standards might change as time passes and there are fundamental moral principles which are cross-cultural (Boss, 2010). For instance,

Parnell's water infrastructure and sanitation challenges can become opportunities for firms to ensure long term achievement by offering long term solutions by resolving issues such as public health in developing economies through building more responsive health services systems (Parnell, et al, 2010). Therefore, as morality can be universal, irrespective of personal desires, culture, or religion, companies must yet look thoughtful about the specific issues which each society might be sensitive about, and perhaps consider the principle of utility when acting to maximise the benefit and reduce the cost (Boss, 2010).

Generally, economic development mainly consequences damages to nature, such as pollution, which unfortunately is what firms tend to generally be responsible for (Parnell et al, 2010). Engardio, (2007) refers to the Unilever strategies in penetrating into the markets of poor people in India, Brazil, and Ghana. They formulated eco-friendly soaps which less pollutes public water system, with relatively smaller and cheaper packages to be affordable for lower incomes, or through educating farmers about recycling. Toyota along with many other activities sponsors PhD students for doing research on the social and environmental issues in developing countries (Sustainability report Toyota, 2011).

The above calls for a different way that modern organisation can obtain different methods for concentrating on profit. While doing so, the organisation is also conscious of social and ecological concerns. This requires an integrative corporate policy that focuses on these matters, which is also consistent with defining sustainability.

2.3 Creating the value of sustainability.

The generation of shareholder value necessitates multi-dimensional performance; similarly, the global difficulties connected with sustainable development are multi-faceted, involving economic, social, and environmental considerations (Hart &

Milstein, 2003). These issues have ramifications for almost every area of a company's strategy and business model.

Most executives see sustainable development as a one-dimensional annoyance involving laws, additional costs, and responsibility, rather than a multifaceted opportunity (Hart & Milstein, 2003). As a result of this approach, businesses are ill-equipped to deal with the problem strategically. Creating a sustainable-value framework that connects the firm's development of shareholder value to global sustainability concerns becomes more appropriate. William Ruckelshaus, the first EPA Administrator, says that *sustainability is as foreign a concept to managers in capitalist societies as profits are to managers in the former Soviet Union* (in Hart & Milstein, 2003: 56).

Along the line of *value*, Porter and Kramer introduced the theory of creating shared value (CSV), as a new way to achieve economic success (Moon et al., 2011). They categorise, four types of corporations: Stupid Corporation, Selfish Corporation, Good Corporation, and Smart Corporation, in terms of corporate and social benefits. The goal for corporations is to be smart, with ethics and strategy serving as the firm's primary measures to boost value creation. Moon et al., extends Porter and Kramer (three strategies) to four strategies which are defining core competence, reconceiving comprehensive targets, redefining productivity in the value chain, and enabling local or global cluster development (Moon et al., 2011). While Porter emphasises domestic clusters, Moon et al emphasise (2011) on the importance of internationalisation of CSV. Porter and Kramer presented several examples of CSV-achieving corporations, but the majority of them were from developed countries. However, we can gain a better understanding of company characteristics if we include companies from both developing and developed countries, as well as bad and good companies (Moon et al., 2011).

Porter & Kramer, (2011) assert that capitalism is increasingly under siege due to various damages it imposes on the environment and society. For most part, the

companies are to be blamed for this, because they continue to be narrow minded in their value creation and short term oriented for financial gains, in other words they are outdated. In their opinion, companies are stuck in a “social responsibility” mindset, where societal issues are deemed peripheral and not core. Therefore, to resolve this, there needs to be a creation of economic value which incorporates value for society (needs and challenges). Shared value is regarded as a new way to achieve economic success; whereby it is not in the margins of business but at the core. They viewed outsourcing activities to reduce operational costs (wages) is a misguided belief as it only impacts the expenses, thus render them not attentive to environment and society.

Both creation of values imply that sustainability needs to be incorporated in the value chain by regarding the triple bottom line concerns. Such task requires a different mindset and innovation. This is further expounded by the notion of a cyclical model that manages input and wastage in the value chain, which brings us to the below topic.

2.4 Circular Economy Model.

The Circular Economic Model is increasingly getting attention in academia, industry, and policy as a potential solution in addressing sustainable development. It's a fervent hope that an economic system which minimises resource input and waste, emission, and energy leakage out of the system will mitigate negative impacts while maintaining growth and prosperity (Geissdoerfer et al., 2018). Such model requires to be conceptualised at organisational level. Originally the circular economy concept was addressing the relationships between environment's economic function and as a resource base and sink for economic activities, and its role as a life-support system (Blomsma and Brennan, 2017). Geissdoerfer et al. (2018) add that companies, as the sole actor with the most resources and capabilities, could significantly accelerate this transition by adding value through an expanded and more proactively managed stakeholder network.

Stead and Stead (1994) suggest that paradigm shift is essential to be an ecologically sustainable business which now we can attribute it to being sustainable. For this they call for a new scientific paradigm that allows them to understand that economic activities are *integral parts of interconnected, holistic, entropic planetary processes which function at evolutionary morphogenetic rates* (pp 28). In addition, there needs to be a community-based economics paradigm for organisations to acknowledge the idea of ‘enough’. Finally, a new management paradigm is essential for organisations to explore and reflect on their core values, vision, mission, and strategies that is comprehensive of carrying capacity of the planet. The paradigm shifts are seen as a herculean task for organisations, hence they pose a rhetoric, whether “humankind can change the economic myth”.

Murray et al (2017) highlight that *a sustainable future for the human race will demand system-based thinking that involves, in equal measure, society, environment, and economics* (pp 377). Its evident then, that we need reweave all the 3 pillars of sustainability to achieve a balance between them. They attest that Circular Economy is important and significant for innovative thinking in sustainable development. China is cited as one that is adopting this framework for the next 10years. Murray et al (2017) recommend a good definition of circular economy and they propose; *The Circular Economy is an economic model wherein planning, resourcing, procurement, production and reprocessing are designed and managed, as both process and output, to maximise ecosystem functioning and human well-being* (pp377). Its imperative to realign economic and management practice with appropriate ecological and social models. Only then, it is possible for development of ethical and sustainable business practice.

In the effort to define Circular Economy model, Smith-Gillespie’s (2017) work for European Union is practical.



Figure 2 : The Circular (Economy) Business Model (CEBM)

Source: Defining the Concept of Circular Economy Business Model by Aleyn Smith-Gillespie (Associate Director, The Carbon Trust). Project funded by the European Union's Horizon 2020 research and innovation programme grant agreement No. 730378

CEBM above refers to business models in the value chain that are required to enable regeneration of finite natural resources, while keeping products, components and materials at their highest value and utility. There is a 'system boundary' for a business to operate in and the parameters needed to analyse circular economy outcomes. *The desired outcome is that, at the system level, the input of finite virgin material is minimised and waste outputs are eliminated through recycling.* (Smith-Gillespie, 2017; p. 1)

The theories of sustainability management had emphasised primarily, the environmental elements which indirectly address the issue of climate change. However, it necessitates an integrative framework. This is where Elkington's triple bottom line comes to play. There is no success by giving priority to one over the other. And it has evolved to incorporate the idea of value in its framework

formation. As Porter suggested values are not peripheral to the organisations but it's the core. Sustainability is a value that needs to be embraced and internalised so that it results in appropriate action. Finally, it takes on the circular model that emphasises waste management. A part of being sustainable is to manage and minimise waste. And this is how the theories have evolved.

2.5 Narratives of Sustainability

As this study is to investigate the narratives of practitioners on sustainability to see how it is effectively managed in their organisation, this section looks at how narratives have been used in the literature.

D'amato 2021 attests that sustainability narratives characterizes type of solutions and utilization of resources for socio-ecological technical systems. According to him heterogeneity of interpretations, influences various discussions on ecological modernisation, sustainable development, and de-growth. These multiple narratives are useful for efforts in decreasing dependence on fossil resources and reversing biodiversity loss which can improve the quality of life for all people. Individual and societal sustainability narratives is often shaped by worldviews, values, and imaginaries. Saltelli et al, (2020) note that narratives are key for sustainability assessments though they are not always articulated well.

Articulation of narratives are also seen in annual reports and financial statement which relates to tales of growth, redemption, and survival against the odds (O'Dochartaigh, 2019). According to him, organisations tell stories through their accounts, hence counternarratives can illuminate the conversation on sustainability and business. He also adds that organisation centric views can outplay the bigger picture of planetary sustainability. So, narratives are important to have a clear understanding of sustainability and its practices.

In 2010, Haggege & Collet conducted a study using narratives as a way of studying business models, particularly sustainability. They view narratives of business model as one which incorporates all the characters and the groupings that will convey a worthy suggestion. In the beginning phase of an investigation interaction, the business model story can be considered as a specific type of a proto strategy, a bunch of introductory theories that state how to convey to the client. This viewpoint can be intriguing on the grounds that past work on administration has been preferred. The story explains the reasoning yet in addition catches the creative mind and the energy of individuals in associations. Their work is mainly driven by Magretta (2002) work on business model. She refers to stories and how it explains the way an enterprise works. A “narrative” representation can occur in different ways, i.e., from a simple story telling a more complex illustration via comics or movies.

At the early stage of business model exploration, value creation is formed with partial knowledge and mostly exist in the mind as an image (Pitelis, 2009). Hence, managers are making decisions on innovation based on partially available information for the future. However, through a narrative perspective, business models can be explored by elaborating the story of its creation and made sense to see how they can be adapted for business. He draws from the strategy literature and the field of ‘scenario-based design’ to support the use of narratives in exploratory work.

The power of narrative is emphasised in comparison to written bullet points (Shaw et al, 1998), where it is seen as more persuasive. This is agreed empirically on a study done on Lafarge (Chanal & Tannery, 2005), where strategy is shared via storytelling which is a powerful medium for communication. This is effective for various groups of management teams to communicate values and identity as well as good practices (Haggege & Collet, 2010).

A study by Erkas & Baron, (2007) shows how narrating can be used as a way of communicating for the marketing executives. The study was done on a company named PERSONEC, a Nordic IT company. The study concludes that narrating could be an approach to stay with the corporate mission and vision and improve complex cycles and ideas of understanding of strategy. The narrator needs to be a person who can narrate and is able to decipher the complexities and impart the message in a simple and comprehensible manner. Narrating helps to get data you generally do not get past ordinary channels, spread the centre message and values in a basic and clear methodology i.e., using stories.

As a support to the above study, Shaw et al (1998), depict the power of narrative as a contrast to a mere use of bullet points to push forward an idea in an organisation. Narratives are seen to be more persuasive in organisational communication. Polkinghome (1988) quotes that “narrative is a form of meaning making” thus, aptly elevating it to a paradigm in strategy (Barry and Elmes, 1997). A narrative paradigm requires rationality for making sense of a phenomena, which is not alien to human beings who have developed sensitivity for narratives since young (Weick and Browning, 1986). We use stories, fables, and legends to pass down heroic acts or good values in a society.

Schoemaker (1993) utilises narratives in strategic planning through the *scenario* concept. He defines scenario as *a focused description of fundamentally different futures presented in coherent script-like or narrative fashion* (pp 195). His definition is time related as it includes the evolution of future environmental variables. Future is not merely determined by quantitative calculation of inputs and outputs, but it also involves mindset that is needed to create changes, and here narratives play a pertinent role.

Luederitz et al., (2016) suggest transition narratives can be a platform for co-learning in achieving sustainability. These narratives provide learning opportunities for sustainability scientists to incorporate diverse intervention types into an existing

larger narrative on sustainability. This is what Luederitz et al (2016) calls as *mainstreaming sustainability* as it requires the researchers to leave their comfort zone. Loorbach et al. (2011) had regarded this as an opportunity for sustainability scientists to have mutual learning and bridge the gap between different narratives. Miller et al. (2014) also support that for a solution-oriented agenda for sustainability science, where it is not about which narrative is superior but how these differences are facilitated for different intervention.

On sustainable venturing, Muñoz & Cohen (2017) used interpretive analysis to learn more about how entrepreneurs view, think about, and value sustainability as they grow their businesses. The findings allow for a more comprehensive understanding of narratives in business ventures based on how actual entrepreneurs feel and execute sustainability in the context of their businesses. As such, the concept of sustainability in entrepreneurship presents a moral space, or a set of social and ecological principles and values that influence their narratives. Wempe (2005), concurs that sustainable entrepreneurs engage on new ideals, standards and responsibilities while developing their ventures. De Clercq & Voronov, (2011) extend the standards to missions and strategies of these entrepreneurs, thus instrumental for value-creation (Cohen et al, 2008). Therefore, its perennial for sustainable entrepreneurs to think about their narratives on sustainability so that they are not stuck in old terminologies (Parkinson & Howorth 2008; Luederitz et al.,2016). Brand (2009), adds that narratives also enabled understanding and drivers of their action for sustainability.

Galuppo et al, (2020) study on sustainable tourism apply a narrative approach. They mention that tourists view on sustainable value as one that is limited to environmental preservation but actually its also a process thus requiring rethinking of sustainable value (Goodwin, 2011). Along this line, tourists also view sustainable tourism in a transactional manner, whereby by engaging in such activities they are returning resources and helping the communities but not being “responsible”, hence it appears to be more reinforced than impactful (Dangi and Jamal, 2016). The study

also emphasises an environment being the pinnacle of activities and it tends to separate society from nature hence affecting a holistic view of sustainability. Romanticizing nature shifts the attention from the flux and instability of the ecosystems which are prevalent now (Allen et al., 2017). There is a tendency to overlook socially constructed ideas about nature by concentrating on clear boundaries between humans and nature.

Overall, narratives are instrumental to convince and inspire people. It can be a tool to talk about a greatness of a concept or organisation via story telling. Everyone loves a good story and are willing to believe and implement it. For sustainability to flourish, such narratives are vital to garner and guide the action.

2.6 Drivers of Sustainability

The narratives can influence on how sustainability is understood and practiced in an organisation. Parallel to that there are also drivers who give pressure to organisations to implement and account for sustainability. This section highlights that to add the external dimension that are also influential for sustainability.

Managers must understand both the implications of their decisions for sustainability and the actions taken to produce improved performance. Accordingly, evaluation of main drivers of performance needs to be cautiously analysed. It requires a good understanding of corporate actions and their effects on a wide set of stakeholders (Epstein & Roy, 2001). The drivers depend on numerous factors and circumstances.

Parnell et al (2010) attribute the rising middle-class families helping to boost sustainability in a country, because they will take practical steps towards the practice of sustainability. To note, is the consumption of sustainable products and appreciating companies that are responsible in their production. Also, political stability, and creating public awareness about sustainability, will be very helpful (Parnell et al, 2010) to drive it. Welsh & Dragusin (2009) looked at sustainability in the SME sector of Romania. There, the SME sector had to be recreated after years

of centralised economy. The United Nations Development Program (UNDP) targeted this division in Romania to build jobs and reduce poverty by increasing the network of SME incubators (Welsh & Dragusin, 2009). This fits the social responsibility dimension of sustainability (Parnell, 2008; Spillan et al, 2008). According to Welsh & Dragusin (2009), emerging economies such as Romania, are building a new legal and institutional framework, and along with a cultural tradition, affect the performance of firms and create a distinct environment for studying SME growth and sustainability in this region.

Congruous to the above, new emerging economies in the east block of EU region needed to implement sustainability management practices through the reform process to comply with the EU integration efforts (Parnell et al, 2010; Welsh & Dragusin, 2009). Some of them are improvement in financial reporting and regulations, adopting modernised administrative and legal measures, refining the registration and certification processes for new firms, dropping bureaucratic and time-consuming procedures, and measuring ecological impacts (Welsh & Dragusin, 2009). The EU integration also refers to these concerns, for example the economic solidarity supporting regulations which specifically addresses fair trade, ethical finance, and responsible consumption.

In Chile, macro-economic policies concerning fiscal discipline, economic opening, re-defining of the government role, unions and flexibility of the workforce market, and the social security privatisation have been the motives for sustainability. They have been evaluated along with environmental problems such as air and water pollution, woods and marine life, and the rules regarding to environmental governance that Chile suffered from process of the development (Parnell et al, 2010; Spillan et al, 2008). Parnell et al (2010) compared the case of Poland and Chile and mentioned that both these countries have their own short and long run sustainability concerns, which is mainly ecological due to the development processes. Therefore, in Chile and Poland, business organisations partnered with government to balance the economy and society. Both governments geared towards boosting free trade,

privatisation and strengthening their central banks. External forces can also push countries to improve their environmental resources, for example, in the case of Poland, the country faces various EU regulations to meet certain standards for environment concerns. Simultaneously, internal pressures for improving education and infrastructure are also present. Both need a balance between what is essential for the moment and what will be in future for sustainability (Parnell et al, 2010).

Another driver of sustainability is the high level of conscience in the given society. This is primarily formed by family, religion, and culture (Boss, 2010). Conscience has an affective element that motivates people to act on the basis of their knowledge about what is right and wrong. Therefore, in societies where their conscience is well developed, their expectations of companies to respect the society and environment are higher, i.e., acceptable moral acts, which supersede what is legally right or wrong. Consequently, a director with conventional moral reasoning is more likely to persuade sustainability model in the company, becoming a driver for sustainability (Boss, 2010).

Meanwhile, missing a strategic forward thinking by inflexible managers, limits company's growth (Bachmann, 2009). Research carried out by Lee & Ball (2003) on Korean companies notes that few companies' CEO or top executive consider green matters as a regulatory burden or hazard. They do not consider green issues as opportunity but as an additional cost. On the contrary, leaders of companies who cared more about SSM, concluded that moral leadership is a competitive edge in sustainability that leads to both environmental and financial results.

Firms that distance themselves from answering the institutional pressures, increase their transactional costs. In order to avoid this and to gain legitimacy, companies which operate in these environments try to build structures and policies that meet the institutional pressures they face (Zucker, 1977). Mahalingam & Levitt (2007) add to this by saying that home practices of firms can become a habit in host companies, subsequently leading to the development of internalised institutionalised performances. Though the role of government can be more

significant than this, policy makers can also influence public-private-partnership. Government give resources, such as capital or workforce, and private companies which can bring expertise in their field, their partnerships which can help boost the sustainability practices (Ghafele & O'Brien, 2012).

Despite external factors such as legislation and tax; customers, community behaviour and civil society can influence organisations to shape their sustainability activities. However internal issues such as lacking expertise in sustainability, having an unsupportive local management structure and attitude, plus having problems in acquiring operational standards as needed can also demotivate organisations on sustainability (Koestoer, 2007).

Saeed & Kersten, (2019) affirms that drivers from the regulatory pressure are crucial, whereby organisation undertake sustainability initiatives to avoid penalties or developing a bad reputation. They view that external driver can be persuasive with pressures for the adoption of sustainability practices. A prominent regulatory pressure are customers who are influential in ensuring sustainability is practiced. This has impacted the manufacturing industry who tries to have an economically sensible, yet sustainable value chain (Bocken & Geradts, 2020). Producing sustainable products via proper legislation is useful to ensure client base is maintained and good reputation is preserved.

2.6.1 Institutional Theory

Discussion on drivers of sustainability could not neglect the relevance of Institutional theory, contributed by W. Richard Scott. In his early works, Scott (1987) highlights many faces to institutional theory, among which include institutionalisation as a process of instilling value, and creating reality. Institutional systems form a class of elements and distinct societal spheres. Scott (2004) advocates institutional theory that considers the deeper and resilient aspects of

social structure where rules, norms and routines become established as authoritative guidelines for social behaviour. Institutional theory studies *the procedures and instruments that structures, schemas, rules, and routines turn into authoritative course of actions for social behaviour. It inquires how such systems get into existence, how they diffuse, and what part they play in giving stability and meaning to social behaviour* (Scott, 2004, p1).

Over the years, several trends on institutionalism have emerged. Scott (2008) differentiated three core elements that comprise institutional order – regulative, normative, and cultural-cognitive. Rule-setting, sanctioning and monitoring activities make up the regulative institutional order while the normative order stresses on introducing a prescription, evaluation, and obligations into social life. On the other hand, cultural-cognitive institutional order focuses on joint conceptions that form social reality and the structures from which meaning is formulated. Although the three elements vary in their mechanisms and motives, each of it supports and sustains steady behaviour.

Older generation of institutional theories were more concerned about the characteristics of institutions, how they operate and how they keep their equilibrium (Jackson, 2010; Lounsbury, 2003; Scott, 2004). However, the recent literature paid more attention to the change and formation of the institutions (Alles & Cabrera, 2006; Schneiberg and Soule, 2005). The institutionalisation of behaviours will approve any sustainability-based actions. (Schneiberg & Soule, 2005). This is the aim of sustainable organisations, to make long lasting behaviours that help the group's wellbeing (Jackson, 2010). The aim of institutional pillars (Scott, 2001) is to look at how the behaviour and values and structures influences strategies of organisations. Hence institutions constitute, enable, constrain and give meaning to economic actions.

Campbell's views on socially responsible practices were criticised for only being able to give partial explanations. Subsequently, Sorsa (2008) improves the theory

by accounting for what kinds of norms are ‘harming knowingly’ and ‘rectifiable’. In a synthesis of institutional approach in explaining socially responsible behaviour, Sorsa (2008) remodifies Scott’s institutional model to use it empirically. He added CSR carriers to better explain the institutional environment and arrangement of CSR in an organisation. Subsequently his model can be seen as below.

Table 2: Institutional Arrangement of CSR

CSR CARRIERS	INSTITUTIONAL Regulative	PILLARS Normative	Cultural- cognitive
CSR norms embedded in	External rules and laws	Internal values, external expectations	Societal categories, typifications, and schema
Company-specific CSR contents set in	Internal and external governance and power systems	Societal authority systems	Identities of and in companies
CSR actions organised through	Internal protocols & std operating procedures	Jobs, roles and obedience to duties in companies	Scripts of corporate actions and knowledge channeling
CSR feedback provided with	Objects complying with mandated specifications	CSR report stds	Objects possessing symbolic values

Source: Sorsa, V-P. 2008., 'How to explain socially responsible corporate actions institutionally: theoretical and methodological critique', Electronic Journal of Business Ethics and Organisation Studies, 13 (1), 32-41.

This model enables the individual company to understand its idea of responsible action and the reason for such action. Moreover, it investigates how institutional environment can affect an organisation's quest for CSR.

Scott (1987) explains that the forefront of institution theorist is the process in which items become institutionalised and the role of institutions in society, thus it is useful to understand how definitions of CSR are generated and adopted internally and externally (Zucker, 1987). This can further explain how organisations activities may, eventually contribute to CSR and sustainability. Moreover, its emphasis on legislation can allow a review of how an outcome can be improved in future (Scott , 1994).

Scot (1987) details the study of institution theory into (a) institutionalisation as a process of instilling value, (b) institutionalisation as a process of creating reality, (c) institutions as classes of distinct elements within systems and (d) institutions as social systems; whereby it will be useful for the study of ecologically sustainable organisations. In studying ecologically sustainable organisations, it is pivotal to consider two questions; (a) what is ecological sustainability. and (b) what role do organisations play in achieving it? Table 3 below illustrates a brief comparison of the organisational and ecological views of sustainability.

Table 3: Comparing Organisational and Ecological Views of Sustainability

	Definitions of Sustainability	Role of Organisations
Organisation Theory	<p>Organisation-specific (e.g. effectiveness</p> <p>Brundtland definition</p>	<p>Technical innovations</p> <p>Specific practices</p> <p>Strategies</p> <p>Organisational culture</p>
Ecological Theory	<p>Brundtland definition</p> <p>Simple feedback model of sustainability</p> <p>Complex and dynamic models</p>	<p>Diversity</p> <p>Grass root innovations</p> <p>Regional networks</p> <p>Accountability/Feedback</p>

Source: Jennings, P.D. & Zandbergen, P.A. 1995. 'Ecologically sustainable organisations: An institutional approach'. *Academy of Management Review*, 20 (4), 1015 – 1052.

The above clearly shows that organisation theory and natural ecology have overlapping but different views of sustainability and the contribution of organisations. The ecologists insinuate those individual organisations cannot become sustainable; instead regional networks of organisations are more sustainable if they choose to be. On the other hand, organisation theorists point to systems theory and organisation culture as encompassing additional ecological principles (Egri & Pinfield, 1995), but it is not actually sustainable (Jennings & Zandbergen,

1995). Therefore, it is pragmatic to focus on the process by which organisations contribute to sustainability and how society becomes sustainable in the current world.

Scott (1987) explains that the forefront of institution theorist is the process in which items become institutionalised and the role of institutions in society, thus it is useful to understand how definitions of ecological sustainability are generated and adopted internally and externally (Meyer & Rowan, 1977; Zucker, 1987). This can further explain how organisations activities may, over time, come to contribute to sustainability. Moreover, its emphasis on legislation can allow a review of how a particular outcome can be improved in future (Scott & Meyer, 1994).

Institutionalised theory is extended to the study of ecologically sustainable organisations in the context of the process of institutionalisation and about institutions that might support ecologically sustainable organisations. In addition, institution theory is also useful to explore about the content of what is institutionalised, what ‘organisational sustainability’ might mean and what practices and institutions encourage it (Jennings & Zandbergen, 1995: 1024).

Scot (1987) details the study of institution theory into (a) institutionalisation as a process of instilling value, (b) institutionalisation as a process of creating reality, (c) institutions as classes of distinct elements within systems and (d) institutions as social systems; whereby it will be useful for the study of ecologically sustainable organisations.

Another applied study of Scott’s institutionalisation is in the sustainable tourism. Humphreys (2014) found that the normative framework of institutional theory is structured through discourses. Toxic and protection discourses hold governments responsible for controlling firms’ accidents. Meanwhile, discourses of technology and harm induces corporate actors to play the role of environment stewards. Three indicators of measuring the tourism industry’s sustainability in relation to the

institutional environment comprise of social, governance, and environmental measures (Uyar et al., 2021). Significant impact in sustainable reporting practices is observed through indicators of governance quality and environmental success within the tourism industry. Accordingly, six dimensions make up the governance category, voice and accountability, political stability, effectiveness of the government, quality of regulations, law rules, and corruption boundaries. The tourism industry also encourages eco-friendly practices to spur engagement in sustainability related matters. Uyar et al. (2021) urges institutions and policy makers take on a more active role in moulding the tourism industry to be a sustainable one.

Corporate social responsibility (CSR) is crucial for a firm's sustainability. Institutional drivers of CSR include legal environment, industry self-regulation, and the firms' commitments towards dialogue continuity with key stakeholders. These three drivers respectively fall into three different categories based on their level of influence – political, organisational field, and organisational level. In a study on banks' disclosures of institutional and economic determinants to CSR, it was found that those three levels drove the bank's CSR disclosures (Oliveira et al., 2019).

In order to secure long-term sustainability, organisations need to pay greater attention to environmental awareness. The capability of an organisation to survive is threatened by heightened competitive situations posed by the dynamic environment (Baur, 2020; Omoush et al., 2018). Institutional environment is key to attain competitive advantages and long-term sustainability. Capabilities of adopting e-business strategies alongside the joined elements of innovation and entrepreneurship are effective for long-term competitive advantages and sustainability (Omoush et al., 2018).

Cultural effects on corporate sustainability practices vary in accordance with the level of analysis in consideration of a study. Significant impacts on corporate sustainability practices were observed in firms with cultural-cluster models rather than country-models. That implied the need for utmost care in levels of analysis on

firms' corporate sustainability practices. Thus, Miska et al. (2018) suggests multi-domain triple bottom line sustainability perspectives to be adopted by firms. The propensity of an individual firm to support sustainability is positively dependent on future oriented practices and adversely affected by performance-oriented practices (Miska et al., 2018; Parboteeah et al., 2012).

Combining the institutional and stakeholder theory into their framework, Peters and Simaens (2020) explains the reasonings behind firms' sustainability intentions and the method in which it is integrated into a corporate strategy. At the institutional level, they urge organisations to conform to the institutional environment of normative, regulative, and cognitive elements. Tapping onto customer awareness of ecological and social issues acts as an institutional driver towards sustainability as demand for sustainable brands and products is spurred. A well-integrated sustainability outlook as such would then result in competitive advantages for firms. Organisations would be at a competitive disadvantage end should they disregard the inclusion of sustainability into their corporate strategy. A brand's reputation is also positively influenced by sustainable approaches (Peters & Simaens, 2020). Moreover, top management's intrinsic motivation towards a commitment for sustainable and innovative alternatives drives a well-integrated sustainable plan (Peters & Simaens, 2020). Without top management's commitment, the organisation would not be sustainable.

Mahmood et al.'s (2019) research on SMEs in Pakistan confirms the presence of coercive, normative and mimetic pressures in the adoption of sustainability practices. Important drivers of sustainability practices identified are the regulatory pressure (Coercive), stakeholders' pressure (Normative), competitors' pressure (Mimetic) and commitment by top management. Competitive pressures and stakeholder pressures as the main drivers for the adoption of sustainability practices are said to be consistent with the results of Vanalle et al. (2017). Normative pressures are exerted by stakeholders on companies to implement eco-friendly environmental practices. As such, firms are pressured to employ their resources to

implement the sustainability practices. Their research findings show that SMEs adopt sustainability practices if there are regulatory pressure. This coercive driver demands the adoption of sustainability practices. Regulatory pressures force SMEs to adopt sustainability practices.

Kiefhaber et al.'s (2020) study on 29 owner–managers of hospitality businesses who belong to a New Zealand-based sustainability network investigated which identities were critical for their engagement in sustainability and how these identities interrelated with their institutional environment. They concluded that there was no single overarching sustainability identity. Instead, six identities could be identified as sustainability-related and be linked to different institutional orders. An analysis of the interplay between the identities and the institutional environment, results in mechanisms for how SME owner–managers impact on their business' sustainability. Their findings revealed that an adequate institutional environment could foster the development of sustainability-related identities, which in turn could lead to cultural evolution towards more sustainability. The development of sustainability-related identities requires shaping and activation. The institutional orders of family and community primarily enable and facilitate sustainability-related identities, whereas state, market and profession institutional orders were both enablers and constrainers. They suggest SME owner–managers involve themselves with sustainability-enhancing local and regional networks (institutional order community), professional development (institutional order profession), hire like-minded staff, or partner with sustainability-oriented companies (institutional order market). Furthermore, aligning identity and personal values can enhance the reputation of an enterprise.

If their institutional environment (e.g., strong communities or professional networks with sustainability focus) provides SME owner managers with the necessary support to solve inner conflict in favour of their sustainability-related identities or goals, it is not imperative for all orders to work in favour of sustainability. From a policy perspective, sustainable regulation at a national or a community level can

support the positive feedback loop by setting goals that are in accordance with such values. By reinforcing these SMEs' owner-managers' sustainability-related identities, they are able to develop from being reactive in terms of their sustainability engagement to being proactive and thus shape sustainable development.

2.7 Anthropocentric Paradigm of Organisations for Sustainability

A perceived fundamental dualism between organisations and the natural environment is the base for Anthropocentrism (Purser et al, 1995). Eckersley (1992: 51) defines anthropocentrism as the *belief that there is a clear and morally relevant dividing line between humankind and the rest of the nature, that humankind is the only principal source of value or meaning in the world*. Thereupon it places human beings at the centre of their concerns, which can be construed today as a poignant dilemma for sustainable development.

Freire (1970) recognise the need to look at conscientisation of historical paradigms of thoughts in studying organisations. The significant contributing paradigms to anthropocentrism are linear perspective vision, a camera theory of knowledge and the social construction of a 'human-nature' dualism. Linear perspective visions were developed back in the Renaissance and blossomed in the Enlightenment period (Eckersley, 1992). They are primarily intended for artistic painting that began to emphasise geometry and a fixed vantage point in landscape painting, wherein it is a way of knowing the world through distanced seeing. Such perspective made way for a scientific conceptualisation of the environment. Human can locate themselves at the apex and centre of the natural world through a detached enquiry. This is known as the "disembodied" way of knowing that has become dominant and privileged in a society, rather than paying attention to the actual experiences of those participating in a specific system (Berman, 1989; Levin, 1989; Peat, 1991).

The linear perspectives paved way to the camera theory of knowledge, i.e., the ability to accurately record without bias, just like how a camera takes a shot (Evernden, 1992). Such knowledge requires the observer's eyes to become fixed and focused as they observe a world that has become a spectacle, and an object of vision (Romanshyn, 1989: 58). Consequently, people form a habitual mind that remains detached and are convinced of a natural order of things.

Human-nature dualism lies in the moral divide of 'humanity' and 'nature', which is socially constructed. Human beings have socially constructed a moral hierarchy that assumes they are "above" or apart from other, more "lowly" creatures. It is as if humans have captured nature in a "word cage", representing the whole of everything into an objectified conceptual category (Evernden, 1992: 89). Such construction give human beings a superior view of themselves and continuously regard nature as a subject of their domination, and eventually in a cultural context, this becomes legalised.

In organisation studies anthropocentrism is manifested in the foundation for knowing and managing nature (Purser et al, 1995) that lies in the positivistic realm. For the relevance of this writing, the writer chooses technological knowledge and egocentric orientation to be discussed too.

Tarhang Tulku (1987:39) explains, "the technological model thus affirms the existence of two separate realms: the 'objective' world of results and the subjective world of personal conviction and concern. Knowledge is understood to apply only in the objective realm; in the subjective realm of desires and feelings, knowledge has no role to play. Since issues of value and meaning fit into the subjective realm, they recede from view as possible subjects of knowledge or topics of public discourse. Since this approach leaves the technological model intact, the result is to undermine the validity of deeper knowing that private knowledge professes".

The other anthropocentric agenda is egocentric orientation which involves the use of calculative and substantive rationality in making business decisions for competitive advantage. It is observed by Trist (1981) that traditional organisations will inherently fulfil their own organisational goals, wherefore they are unlikely to have an enlightened self-interest that will guide society to a sustainable future. Egocentric actors have dominant value orientations of ethical egoism and self-interest that would induce them to make economic decisions when confronted by a choice between environmental preservation or economic development (Axlerod, 1994; Merchant, 1992). Ironically, organismic metaphors are used to explain organisation environment relationships, when the natural environment is often ignored by business organisations in actual practice (Morgan, 1986; Katz & Kahn, 1966).

Egocentric organisations will only pursue environmental reforms if it serves self-interest. They are concerned about depleting resources for their production process, compliance of environmental legislation and their image to the public (Post & Altman, 1994), which comes under the concept of corporate environmentalism that was discussed earlier. Boje & Dennehy (1993) point out that the discourses involving environmental decision making is confined to issues and positions that maintain egocentric identity of the firm. This is well stated by Morgan (1986:243), “Egocentric organisations draw boundaries around a narrow definition of themselves, and attempt to advance the self-interest of this narrow domain. In the process they truncate and distort their understanding of the wider context in which they operate and surrender their future to the way the context evolves”.

Dunlap & Catton (1993) claim that egocentric organisations will subscribe to a paradigm that says growth is always possible with the use of new technologies that effectively utilise the abundant natural resources. According to them, the environmental sociologists have regarded this as characteristic of the human exempted paradigm. Henceforth it is difficult for an ecocentric organisation

paradigm to emerge without an understanding of the ecosystem and a realization that organisations are part of these complex biochemical cycles (Purser et al, 1995). To sum it up, *Anthropocentrism is the belief that value is human-centered and that all other beings are means to human ends* (Kopnina, 2020: 48). It focuses on humanistic values rather than other environmental values. Human beings believe in a kind of superiority that their interest supersedes any other interests. Cafaro & Primack (2014) attributes this short-term human benefits and that biodiversity loss is not a great moral wrong. Sustainable Development Goals (SDGs) are attempts to find the holy grail for sustainable living. It's an attempt to shift the attention from human interests to wider ecological interests. This also shows that people are not always acting on the interest of their own selfishness but also can actively contribute towards wider ecological sustenance. The sustainable organisations with the various theoretical approach as discussed earlier shows that there is a keen interest to be more sustainable in the value chain, so as to have a continuous resource. But this can still be construed as a type of human interest because the impetus to do so comes with the concern for survival in future. The backlash of nature in the form of natural disaster became a turning point to address sustainable issues in ecology.

2.8 Alliances for sustainability

While businesses opt to be sustainable, there is a need for new knowledge and expertise. Often, this is not readily available in the organisation, hence they need to employ someone with such expertise or form partnerships or alliances. A common one is alliances with special groups that are responsible for a sustainability component, and these can be non-governmental organisations, non-profit organisations, or civil society organisations (Arts, 2002). So, this section explores support elements to successfully implement sustainability.

Hartman et al (1999) comment that the 7th Conference on Greening of Industry Network (GIN) in Rome, 1998, focused on alliances and leadership for the industry. GIN's research agenda had 8 central themes to it, of which 3 are tools for

implementation. The other 5 are on the roles of government and stakeholder partnerships for sustainability. Accordingly, GIN offers a platform for dialogue and collaborations towards sustainability, A decade later Sakarya et al (2012) talk about formation of social alliances for social transformation with social NGOs. This was facilitated by having a common alliance objective, such as “community capacity building”, and financed by a collaborative resource mobilisation strategy. The business sectors provide the funds while the NGOs provide the expertise for the social network.

Similarly, Talavera and Sanchis (2020) regard alliances as an important component for “Economy of the Common Good” (ECG). Cooperation is preferred over competition and is instrumental to create social value. Their ECG model enlists the values of human dignity, solidarity and social justice, environmental sustainability, and transparency. So, their study was on the alliances of *Grupo Vips-Fundacion Hazlo Posible* and Danone Foods – Grameen Bank to see how the collaboration is beneficial for the society. The results are very encouraging, with the former alliance bring about new technological innovation for a solution, and the latter improves nourishment of the children in the local area of operation (an area in Bangladesh). They also recommend further research in this area to improve the taxonomy of such alliances, especially on *Common Good Matrix*.

Shumate et al., (2018) classify scholarship on such partnerships into four categories; (a) research on the antagonistic and/or cooperative relationships between environmental activist groups and businesses; (b) research on collaborative practises that generate full social and economic benefit once alliances have been established; (c) marketing research on the effects of brand pairings; and (d) the SSM, which focuses on the capital made accessible to partners by informing various stakeholders about the existence and nature of the alliance. This study discovered that companies were less likely to recognise the business and non-profit alliances. Shumate et al, (2018) assert that such are alliances are not favourable because they are not widely publicised, thus financial services/commercial banks and gas and

electric utilities were the most central economic sectors, demonstrated by the number of cross-sector collaborations with companies in those economic industries. restricting their usefulness to economic resource exchange.

Post et al., 2015 study showed a trend in formation of *sustainability-themed alliances* board members in a company. It concludes that board members who are largely female or independent members drive the social performance of the environment. On a similar note, they have also identified that renewable-energy alliances guide oil and gas firms towards alternative energy use which is beneficial for long term survival and viability. However, it is to be noted that such alliances show impact in a long term (Rahman and Korn, 2012). Lee (2018) attests to this by looking at the relationship of environmental NGOs and corporate sector. She recognises that there are 2 types environmental NGOS, i.e., that police corporate sustainability programmes and ii. form 'green alliances' to enhance the corporate sustainability programmes. Latter goes into identifying any communication issues, such as reporting inadequacies and greenwashing. The study also confirms the importance of "trust" between the NGO and corporate sector to have a rewarding relationship. The alliances also can assist on monitoring any negative impact on the environment by the corporation.

Dentoni and Peterson (2011) propose Multi-Stakeholder Sustainability Alliances (MSSAs) based on platforms of activities that fifty largest food and beverage MNCs engage in. MSSAs formation is a more productive sign for sustainability, which can be conveyed to their stakeholders. A primary step in these alliances are getting consensus on operationalising the concept of sustainability and subsequently partners will meet in smaller groups to act on specific sustainability projects.

Poret (2019) study on non-governmental organisations (NGOs), depict that they serve as sustainability standard setters for the public good on a national or international level. Some of these are Fairtrade Labelling Organisations (FLO), International (Fairtrade label), Rainforest Alliance, Marine Stewardship Council, or

Forest Stewardship Council. These partnerships are more favoured to standardisation departments or consulting firms, and they becoming more important due to their ability to deliver outcomes, experience and also due to their expert actions where they are an authority in their respective field. Poret (2019) further adds that NGOs are crucial source of knowledge for people who respects responsible business and goods, as they can influence consumers' perceptions either via collaboration or conflict.

Elkington and Fennel (1998) note that in the early 1990ies, some of these partnerships begin to wither. They illustrated the example of Pakistan's Grameen Bank's alliance with Monsanto which has to break due to international NGOs pressure. However, they recognised towards the end of 1990ies, relationship between environmental NGOs and businesses begin to gain popularity. They explain that this is due to several factors. Firstly, is the competitive advantage of being environmental conscious. Secondly, businesses are more proactive in calling for dialogues on environmental concerns. Thirdly, environmental NGOS begin to see the importance of business engagement as the government was dragging on decisions for long lasting solutions. In a recent study by Russo and Schena (2021) on Italian SMEs, drew the connection of strategic alliances to ambidexterity. They use the concept of ambidexterity to illustrate the performance of alliances for sustainability. Otherwise, the focus will only be on economic benefits thus not succeeding in meeting sustainability goals. Therefore, alliances between NGOs and businesses are fast gaining momentum by trying to achieve the goals of all parties involved.

Joensuu et al (2015) affirm the relationship between environmental NGOs and corporate sustainability through an increased social proximity. Their study on 3 Finnish companies and stakeholders showed that trust increased when social proximity increased in the alliances. Nevertheless, they note that social proximity increases due to various non-core projects done by the alliance. They propose that a more active involvement with the core business as greatly enhancing the

environmental management. The coffee industry is also one that seeks better alliances between business and NGO (Linton, 2005). As businesses provide funds and capital, it becomes more attractive for NGOs so that they can achieve their goals. Meanwhile for business such alliance is deemed attractive due to various reasons, namely branding, risk reduction, vulnerability (subject to boycott from NGOs) and credibility. Coffee industry is also being supported by various certification bodies for sustainability such as Fair Trade and Rainforest Alliance which all necessitates sustainable management of the value chain.

Another study on such alliances, coins the term “corporate enviropreneurship” (Stafford et al, 2000), which studies the relationship between Greenpeace and Foron (a household appliances from Germany, which was marketing sustainable refrigerator). This study emphasises the roles played by this alliance to provide strategic bridges to the environmental stakeholders. Such linkages are perennial for managing environmental stakeholders. However, alliances do not always work successfully, as shown in the study by Sharmin et al (2018), on the case of Lifebuoy Friendship Hospital in Bangladesh. It is a collaboration between Unilever Bangladesh Limited and an NGO called Friendship. It was supposed to be a community-based healthcare which is to be self-sustainable in the long run. Instead, it did not get much participation from the community besides being a recipient of the healthcare facilities and relied solely on Unilever to fund the hospital. This initiative is a synergy of reaching the bottom of pyramid group to be responsible for a community hospital, nevertheless it was questioned by Sharmin et al (2014) on how the community is supposed to have a sense of ownership.

Beyond tradition and certification, various standards and code of conducts for business is a way to move forward with alliances (Perez-Aleman and Sandilands, 2008). The study focusses on coffee industry, yet it has far reaching applications. This study conveys how business collaborate with NGOs like World Wildlife Fund to create operating guidelines for those involved in the value chain. Adherence to standards promotes better sustainable chain of coffee production which gives more

depth to the alliance between NGO and business because it is centred on the core aspects of business and not just in the peripheral.

A perennial way for businesses to move forward with sustainability is by collaborating with other organisations, whether a profit or nonprofit ones. Collaborations ensure relevant expertise is shared for business organisation to exert sustainable practices (Krishna et al, 2017). This is inevitable in technology-sourced legitimacy, where sustainable technology is being used. Such legitimacy gives customers the assurance that there are standards adhered to in such activities, thus the quality of product or services is not questionable.

2.9 Making sense of sustainability

This approach was inspired by an attempt in the educational industry to use narrative accounts for sustainability in leadership for better understanding (Pepper and Wildy, 2009). They defend that their interpretive approach through narratives could get a better insight of the participants' experience in educational leadership. Before discussing this further, an introduction to sensemaking is necessary.

2.9.1 The origin of sensemaking

The idea of sense making was popularised by Karl Weick to the extent that he is called the “father of sensemaking” (Ancona, undated). According to Weick (1995) sensemaking is all about how sense is made. It is a process that turns a complex activity into tangible means of understanding, i.e., words and action (Weick et al, 2005; Waterman, 1990; Starbuck & Miliken, 1988). Also, sensemaking is not a linear process, instead it is one that moves from simple to complex and then back to complex (Ancone, undated). The move from simple to complex is when a company require new information in face of a volatile and challenging business environment. Once such information is obtained and processed to be a new set of patterns, it becomes easier to follow hence the move from complex to simple.

Business environment is briskly changing, and surprising organisations with new knowledge and technology which needs to be adapted, which cannot be tackled with the existing resources (Heifetz et al, 2009). This calls for new way of making sense of the daily operations and find ways to address these changes (Weick et al, 2005; Chia, 2000). It also requires a series of creating credible meanings and understandings of a work and then experimenting them to weed out any anomalies and finally settling to one that is workable in the changing paradigms of business environment. Therefore, it's an elegant, subtle, and richly descriptive body of thinking about human perception, cognition, and action, as well as social interaction, institutional reproduction and change, and human agency (McNamara, 2015: 2).

Effective way of doing sensemaking is to have new lens or perspective in discovering a specific issue. It requires an open mind to appreciate all the unique aspects of an issue and not bound by stereotypes which often governs our perceptions and understandings. Moreover, sensemaking is not to be done in isolation but collectively by comparing one's views with others that can enable an adaptive and resilient action (Sutcliff & Vogus, 2003).

Weick's (1995) yardstick for doing sensemaking covers 7 key area, which are:

- i. Sense of identity – How we locate ourselves in the wider context of society around us
- ii. Retrospective – Our experience leads to labelling activity that creates patterns in our ability to make sense of the world around us.
- iii. Socialisation – Determines how we think and act in a particular society or setting
- iv. Ongoing – Business environment is constantly changing and need to be adaptive to these changes
- v. Extracted cues – The foundation on which sensemaking is built

vi. Plausibility and sufficiency – One never knows anything perfectly, hence we make the best of the current knowledge to move forward. This often contextualises an action which is confined to specific knowledge era.

Overall sensemaking based on Weick's yardstick shows how it is internal and external. It comes from the cognition process of an individual but, also determined by the external condition that one is exposed to.

O'Leary & Chia (2007) used the concept of 'epistemes' to understand the structure of sensemaking in organisations. Foucault (1970) use this concept for analysing discourse in archaeology of knowledge. Epistemes are rules of order in expressing what is a legitimate knowledge, and often these are socio-historically (Renaissance, Classical and Modern eras) situated. Foucault relates epistemes to historicism where there is a continuing succession of ideas in a logical and cumulative sequence. In relation to this O'Leary and Chia (2007:4) opine that epistemes shape the practice of sense-making by directing the process of selection, censoring and centering of the flux of our phenomenal experiences according to its pre-specified rules of formation. This suggests that sensemaking will differ periodically and culturally, thus interpreting data from sensemaking should also consider the internalised social conventions.

2.9.2 Sensemaking in Organisations

Choo (1996) pointed out that organisations are sensemaking communities as they are constantly required to make sense of their ever-changing environment. It is imperative for organisations to apply sensemaking to advance shared interpretations that leads to organisational action in a context. This does not necessitate a rational process as they may pose their own meaning based on experience which later consequences understanding and action. Hence Choo (1996) describes the sensemaking process in an organisation as beginning from the phenomenon of ecological change that leads to enactment of meanings for these changes and then

selecting the relevant meanings that is retained in the organisation as the basis for ensuing action. Therefore, sensemaking in organisation is instrumental for creating subjective reality rather than an objective one.

Weick et al (2005:409) remarked that sensemaking involves turning circumstances into a situation that is comprehended explicitly in words and that serves as a springboard into action. ... we take the position that the concept of sensemaking fills important gaps in organisational theory. ... Sensemaking is central because it is the primary site where meanings materialize that inform and constrain identity and action. In a nutshell, it is about the process of how one attaches meaning to particular phenomenon, which subsequently directs the course of action for it in the organisation. Weick et al (2005) also add that in present thinking of sensemaking, there is a need to look at institutionalisation.

When we are considering organisation as an entity we need to reflect whether social construction of reality gets renegotiated (Weick et al, 2005) or it becomes deeply embedded through institutionalisation without any alternatives (Zucker, 1983). This is evident when intentions could not manifest into actions because of being suppressed by institutional element like power (Czarniawska, 2003). This raises a question whether organisational members are indoctrinated into an expected sensemaking process because the organisation is moulded by cognitive, normative and regulatory forces that originate from a powerful agent such as mass media, government, profession and interest groups (Lounsbury and Glynn, 2001). Such assumption is attested by Scott (1995), whereby organisations could only be understood well within the wider culture and society that they operate in.

The above calls for a need for a mechanism that can reconcile both macro and micro level of analysis. For this, Weick et al (2005) suggest taking the lead from Hedstrom and Swedberg (1998) who argue that a particular macro state impacts the individual behaviour at that point of time and subsequently create a new macro-state for future. Sensemaking can provide micro mechanisms that link macro states across time

through explication of cognitive structures associated with mimetic processes, agency, the mobilisation of resistance, alternatives to conformity such as independence, anti-conformity and uniformity (Weick, 2005: 417). Fringing sensemaking and institutionalism is very unusual but authors like Jennings and Greenwood (2003) and Klaus Weber (2003) looked at integrating these two. Weber (2003) concludes that the relationship between sensemaking and institutionalism is not linear, instead institutions sparks the words used in corporate sensemaking but have less effect on what happens after long into a conversation.

2.9.3 Sustainability and sensemaking

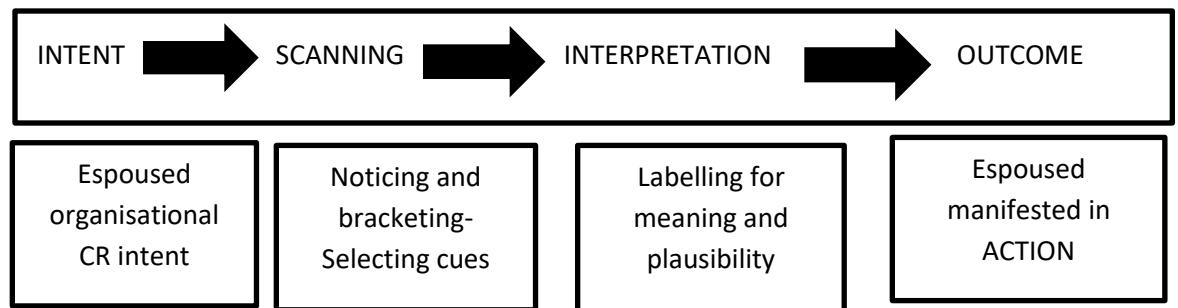
The use of narratives for making sense of sustainability in organisations were further inspired from the works of Jackson (2010 and 2012). She emphasised that an understanding of organisations in making sense of corporate sustainability is perennial to embed “sustainability related behaviours” (Jackson, 2012: 1), during various interpretations and understanding. She draws this assumption from the thinking process that people engage to find meaning in order to create subjective reality found in Weick (2005) and Balogun and Johnson (2004). Jackson expounds further that the role of middle managers is crucial for the interpretations and making sense of sustainability. Balogun and Johnson (2004) confront the role of middle manager as change agent as being undervalued as they are a bridge between strategic and operational activities in an organisation. Therefore, their interpretations are vital for meaningful interpretation and successful implementation of sustainability.

Jackson (2010) notes that organisations claiming to be sustainable often engage in greenwashing, thus it is essential for such organisations to embed their aspirations in daily tasks and business decision making processes. According to her stakeholders are not easily beguiled by organisations that claims to be responsible to society, yet these are not aligned to their business decisions and goals. She asserts

that there is a perceived gap between rhetoric and action. Hence, it is essential to address the gap between rhetoric and action.

She developed a sensemaking approach to studying sustainability adapted from earlier works of Daft & Weick (1984), Starbuck & Milliken (1988), and Thomas et al (1993), which encompasses *intent* (“the espoused organisational corporate responsibility intent”); *scanning* (“noticing and bracketing – selecting cues”); *interpretation* (“labelling for meaning and plausibility”); and *outcome* (“espoused corporate responsibility manifested in action”).

Figure 3: Framework for sense making

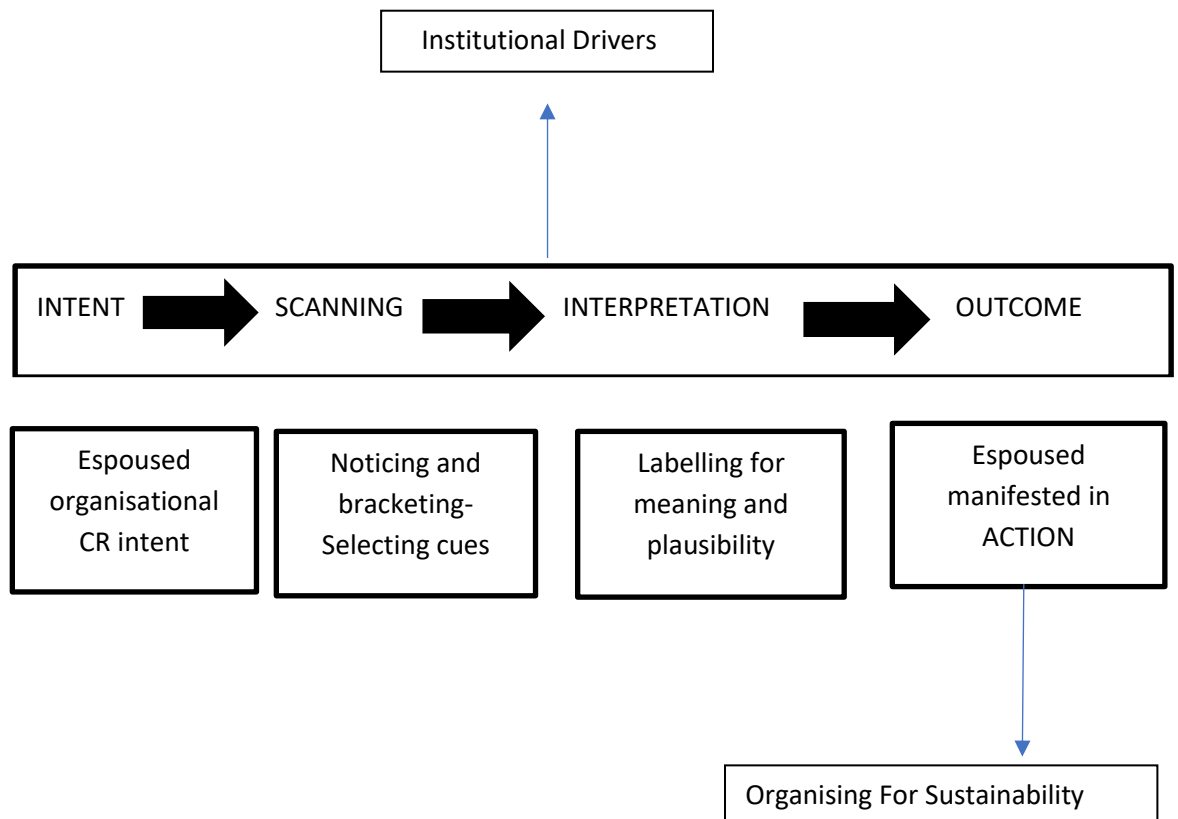


Source: Adapted from Daft & Weick (1984); Starbuck & Milliken (1988); Thomas et al (1993)

According to Jackson (2010), scanning and interpretation for sensemaking constitutes matters pertaining to business focus, sustainability focus, organisation sensemaking and individual sensemaking. This will inherently lead to actions pertaining to sustainability. Here narratives will be useful for interpretation and drawing out relevant themes for the research questions. The writer amends the above figure by including institutional drivers and organising for sustainability in the organisation. In the process of making sense of sustainability, it is also important to know what are perceived as drivers by the organisations as they are catalyst for encouraging or pressuring them to embrace sustainability.

Additionally, organising for sustainability is also one of the outcomes as how they make sense will consequence how they implement sustainability. Therefore, it is incorporated in this diagram too with interpretation that will lay out the action strategies for sustainability outcome.

Figure 4: Adaptive Framework for The Study



Adaptive Framework for The Study

Adapted from Daft & Weick (1984); Starbuck & Milliken (1988); Thomas et al (1993), Jackson (2010)

2.10 Summary of Literature Review

Defining sustainability mainly comes from the Brundtland Report 1987, which sums up as keeping the resources for the future generations and this has been adapted into business by Dyllick & Hockerts by referring to stakeholders' sustenance in future. Then, the definition started to outline the integration of triple bottom line considerations, which are People, Planet and Profit. Basically, it is a reconciliation of these three when organisations exist and operate in a location.

There are various strategies for sustainable management (SSM) and its primarily emphasizing the triple bottom line concerns, hence making it as ecocentric as pointed out by Shrivastava (1992). SSM regards the earth as the main stakeholders and all stakeholders should be inclined to operate in sustainable ways (Stead & Stead, 2008). So, the call for interconnected strategies for SSM can be shaped around natural-resource based view which is applicable in both developed and developing countries (Hart, 1995 & 1997). Beer & Nohria (2000) that the triple bottom line considerations may work for stakeholders but for shareholders it will not be a significant increase. So, the trick is to strike a balance, which can be a herculean task. Nevertheless, stakeholder approach is gaining popularity and is being considered in strategy design for companies.

Shared value is a theory by Porter and Kramer, drawing four quadrants that categorises types of corporations into Stupid Corporation, Selfish Corporation, Good corporation and Smart Corporation based on corporate and social benefits. Smart corporation is the desired category which uses ethics and strategy for value creation, and its time for them to do so as capitalism is seen to be detrimental to environment and society; and this is due to a narrow-minded approach towards value creation. Here, it would seem that innovation and creation become pertinent.

Circular Economic Model begin to emerge as a possible solution to sustainability. It has a strong link to effective waste management through resources and

capabilities existing in an organisation. Therefore, it is a shift to system-based thinking (Murray et al, 2017).

Narratives are the input from a qualitative methodology to draw a conclusion, and opinion regarding business models (Haggege & Collet, 2010). Most of the views and strategies exist in the realm of the mind before being poured out in action. So, narratives from interview will be relevant for this. And in the context of this study, for understanding the making sense of sustainability.

Besides trying to conceptualize the way sustainability is understood and planned in organisation, drivers are also important. They will be catalyst for organisations to gain momentum in the move towards sustainability (Parnell et al, 2010). This study paid specific attention to institution drivers in order to identify any macro elements that influence sustainability too. Anthropocentric paradigm of organisations for sustainability, where humankind is seen as central to being of value or meaning in the world. Main agents of sustainability are entrepreneurs and decision makers; who engages in 'human-nature' dualism. It is also a base for knowing and managing nature which is an important aspect sustainability (Purser et al, 1995). Nature appears to exist objectively and yet it is also subjective based on the value given by human kind. So, making sense of sustainability is also influenced by the value given by practitioners on the planet and people.

Alliances of sustainability is discussed next as it can be a common way of organising sustainability in organisation. This is facilitated by the need to consider the triple bottom line where there can be limitation of expertise for all three (Talavera & Sanchis, 2020). The alliances can be formed with NGO, NPO or any other agencies who can be mutually beneficial. Such alliances also help with certification or accreditation that business organisation undertake.

Sensemaking is relevant to identify how sustainability practitioners understand and strategize sustainability. Subsequently it is also relevant to interpret and design how

to organize sustainability in organisation (Pepper and Wildy, 2009). Sensemaking was popularized by Weick (1995), and it requires an open mind to appreciate all the unique aspects of an issue being studied. In the case of sustainability Jackson (2010) had adapted the earlier contributors for sensemaking and created a framework for sustainability, which was further adapted for this study.

Chapter 3 – Research Methodology

3.0 Introduction

The focus of this research is on the written and spoken texts of individuals who are involved in sustainability activities in their organisation, particularly in leading position. This chapter captures the discussion on the choice of methodology for this study. It will offer discussion on philosophies of knowledge, the use of qualitative and quantitative research, semi-structured interview and narrative analysis. It will also give a brief background of the respondents to have an overview of them in this study. There will be further elaboration on the use of narratives to make sense of sustainability in the study.

3.1 Philosophies of Knowledge

In studying social science, the realm of philosophy of knowledge goes beyond the use of natural sciences procedures of rationalizing a discovery or development of theory. The complexities begin with the notion of ‘what is philosophy’, where there is no fixed definition, hence it leads to choosing sides in philosophical issues (Rosenberg, 2016). Despite that, there are components for philosophy that runs through whichever field. These are logic, reasoning, ethics, theory of knowledge (epistemology), justification of human knowledge, and metaphysics. However, Rosenberg (2016) notes that these components do not seem to interact with each other. This chapter is not intended to go into details of the arguments, instead a broad view and zooming specifically into theories of knowledge.

In the philosophy of science there appears to be questions that scientist could not answer or do not wish to explore further, and one such realm is the social science. Early study on social science matters are comfortable with using the same method of investigation as in science, which is seen to be authoritative enough. The father of sociology, Auguste Comte, studies society in that way, so did Herbert Spencer

and Emile Durkheim. However, when society modernises and become more complex, this approach is not sufficient. Sociologists like Max Weber questioned this approach, as it did not give actual explanation of human behaviour in society and proposed an alternative which was later remodeled by Herbert Blumer (Symbolic Interactionism), Alfred Schutz (Phenomenology) and Harold Garfinkel (Ethnomethodology), to name a few (Cuff et al, 1990).

A discussion on Philosophies of Knowledge will be good to begin with to understand this further. This is a process of discovering a phenomenon, which will have rationalizing, validating and concluding, and guide by a 'frame of mind' or a 'research paradigm'. Social Science constitute 2 important genres of such paradigm. They are; i. studying social science using the tools of natural science; and ii. studying social science using a different set of tools that attributes to the subject, 'humans' as unique social actors. Therefore, philosophy of knowledge involves 2 interacting concepts, *ontology* and *epistemology*.

Ontology is *the study of what there is?* (Stanford Encyclopaedia of Philosophy – Zalta et al, 2005). It asks question on what is reality made out, whether it is mind independent or mind dependent (Cuff et al, 1990 & 1998). Subsequently what is considered to be a general feature and relations. Therefore, ontology is the study of what consists of a reality or phenomenon and what is required to settle it. Epistemology on the other hand consists of 2 words *episteme* and *logos*. *Episteme* is about 'knowledge' or 'understanding', and *logos* is about account/argument/reason (Stanford Encyclopaedia of Philosophy – Zalta et al, 2005). Hence, epistemology is about how a discovery of knowledge is made, while following the track of logic and reasoning.

This study will take ontological and epistemological stand of interpretivism, which is beyond positivism. The ontological assumption for this is that reality is mind dependent, whereby human understanding and action determines how they perceive reality. Contrary to positivism where reality is mind independent, truth is out there

regardless of what human think about it (Cuff et al, 1990, 1998). Epistemological concern of interpretivism is on how an individual creates meaning for an action. Understanding of the reason behind an action is key to creating this reality, as well as *erklaren* or explanation of that action (Chowdhury, 2014). This contrasts to positivist epistemology, where there is an emphasis on causal relationships in order to determine law of human behaviour (Rosenberg, 2016).

Max Weber, the philosopher behind interpretivism uses the concept of *verstehen*, which broadly means understanding. According to him, every social action has an intended meaning and eventually shapes society (Milton 2007). This theory proposes that social meanings are dynamic, thus constantly developed and modified in the process of interaction between people. In this study interpretivist approach is applied, as it was intended to see how the practitioners interpret and make sense of sustainability in their organisation. Interpretation and understanding is important to see how they act on it.

3.2 Research Strategy

There were debates surrounding the application of qualitative and quantitative research methods in corporate studies (Patton, 1990; Bryman, 1984; Lee, 1999; Ali, 1998). The exact specifications of these two methodologies differs from one scholar to another, yet there is a significant agreement about the major contradiction between these two approaches (Bryman, 1984). Denzin & Lincoln, (2005) referred to both research methods as scientific; however, the authors reflected on the long existing battle between researchers of these two approaches. Some quantitative researchers said qualitative has a subordinate position in scientific area, while qualitative scholars praised the humanistic values of their subjective, interpretive method to the learning of human group life (Battiste, 2000). As a matter of fact, researchers have their own specific ideas, outlines, and models, questioning what found reality – ontology – which initiates some set of questions and sorts of

enquiries – epistemology – and in return they are examined in specific ways and logical levels – methods and analyses - (Denzin and Lincoln, 2005).

Quantitative research is based upon positivistic school of thought, where ontological assumption refers to the reality that must be studied and discovered; enquiring questions of what is reality or what constitutes reality? (Guba, 1990; Bernard, 2000). Objectivity is kept through keeping space between observer and observed (Bryman, 1984). Positivist methods target to examine hypothetical assumptions and causal relationships with data bases ranging from mathematical models, statistical tables, graphs and various experiments to surveys, diverse numerical reports & etc (Hoepfl, 1994; Denzin and Lincoln, 2005). On the other hand, qualitative research, looks for contextual understanding, hence gets close to the actor's point of view. It observes reality from the actor's perspectives and as near as possible to the original point. It often applies methodologies of ethnographic studies, participant observations, case studies, narratives, focus groups and so on (van Maanen, 1979; Bernard, 2000).

While some qualitative researchers blame quantitative researchers for their poor ability in capturing their subject's point of view due to their reliance on relatively remote, inferential empirical methods and materials, quantitative researchers refer to the empirical materials coming from interpretive methods as unreliable, biased and not objective (Denzin & Lincoln, 2005). Nevertheless, Gill & Johnson (2010) believe that quantitative research shows deductive method, where theory testing is the mean and that expectations are created and through comparing hypotheses with facts gathered by observation, researchers verify or reject them.

In qualitative research, theories are shaped through the observations (Gill & Johnson, 2010) and it is often suitable for the areas which there is lack of theoretical understanding, such as international management (Ghauri et al, 1995; Miller, 1993; Ricks, 1993). Qualitative scholars appreciate rich description of the social world, while quantitative scholars with their etic are less bothered about these details as they believe it will interrupt their way to make generalisation (Denzin & Lincoln,

2005). These characteristics of qualitative method makes data collection, analysis and composing a united and continuous step (Golafshani, 2003). Some believe that qualitative is inductive, for example they refer to ground theory as a theory which is inductively created and grounded in the data (Strauss and Corbin, 1998; Gill & Johnson, 2010). Qualitative research is flexible therefore, it encourages discovering novel or unexpected findings and the likelihood of shifting research plans in this regard. Supporters of quantitative research however, highlight the points such as the less flexibility and adjustability of it to the circumstances as reasons to rely on (Bryman, 1984). Qualitative study looks to find the reality and portrait it in words; it is grounded on phenomenology and direct observation, on contrary of positivism that shows perceptions and awareness through numbers (Bernard, 2003).

The difference between word and deed may give qualitative research a technical edge over quantitative research, especially when the likelihood of lack of clarity might be problematic. Hence, there are technical concerns that can make a particular method of investigation a suitable one. These are bound up with scholars' decisions about technical validity and are different from philosophical arguments that discuss about the dominance of specific epistemological bedrock from which concerns of method then arise (Bryman, 1984). The attention that qualitative research receives is mostly due to its analytical reasoning (Silverman, 2010). Furthermore, excessive access to data like media, movies, electronic mails, biographies, narratives & et al. gives strong base for developing the qualitative studies (Ryan & Bernard, 2005). This explains the growing popularity of qualitative research within the management field (Boje, 2001; Smith, 2001). Therefore, qualitative research has been chosen as it best suits to collect information to answer the research questions.

Rather than putting these two methods side by side to see which one is better, it might be better to link them with research questions. After all it is the problem that determines what method shall be used (Bryman, 1984). In addition, one shall remember that the differences in style, epistemologies and ways of representation,

do not make qualitative and quantitative research methods, a two completely distinctive approaches (Van Maanen, 1979; Bryman, 1984). Many scholars such as Van Maanen (1979); Bryman (1984) agree on the effectiveness of both methods and mention that the difference of them falls on their forms, focus and emphasis of the research, therefore the decision of choosing the methodology depends on the objectives of the research and the scope of the research described in different ways by different researchers. Combining these two methods, triangulation and methodological pluralism show that quantitative and qualitative are not two totally exclusive things, and their mixture is not only possible but even adds to the validity and reliability of a research (Golafshani, 2003; Bryman, 1984).

3.3 Research Methods

According to Creswell (2014), there are four types of qualitative research methods, which are observations, interviews, documents and audio-visual material. In observation, the researcher would be an observer and would also collect field notes as the data of the observation. This research method is usually used in ethnographic studies. Secondly, the document method is by critiquing the journal articles or the newspapers. Thirdly audio-visual materials mean the photographs, audio and video recordings, computer messages, sounds and films. (Creswell, 2014).

The reason that that this research did not only rely on secondary data collection is that, secondary data collection might not be able to address specific research questions or it might not be obtainable for the area intended to study. Obtaining primary data to complete the secondary data will help to better serve the purpose of study (Boslaugh, 2007).

For this study, semi-structured in-depth interviews has been chosen which represents the use of a 'structured questioning' but allowing the capacity to probe an answer further hence giving an opportunity to go deeper into any interesting issue (Hair et al., 2007). This will let the interviewees to talk about a situation in their

own words. Moreover, it is designed to give space to the interviewee to develop an answer, which may even illustrate attitudes or some facts about the interviewee or situation (Bryman, 2004; Saunders et al, 2003; Ghauri & Gronhaug, 2002).

The interviews were held in a calm seating area of the respective interviewees. They were of course, under no obligation to talk, their contribution was very discretionary and they were free to avoid responding to any questions they wanted, or terminate their interviews at any time.

3.3.1 Data Collection – Interview

There are few ways that could be conducted, such as face-to-face, mobile phone, internet, and social media platform such as Skype video calls. There are advantages and disadvantages of interviews. The advantages of interview research methods are the research as a control over the interview session such that the researcher would be able to adjust the flow of the question to the comfort or understanding of the interviewee. By interviewing the participant, we would be more connected to the interviewer, therefore the interviewer would be able to get the interviewee's background detail (Opdenakker, 2006). On the other hand, we have the disadvantage of the method such as sometimes the interviewee would not be able to give the accurate information or answer asked by the interviewer as probably (Hubrich & Wittwer, 2014), they do not have the sufficient knowledge of the information required.

This study uses semi-structured interviews in order to give the researcher freedom to probe the respondents while still adhering to the basic interview structure. Despite being a guided conversation between researchers and interviewees, the researcher has a lot of opportunity to explore when necessary (Question Pro, 2020). Due to the presence of structure in this type of research interview, it will not require multiple interview rounds. The researcher can follow any idea or take creative advantage of the entire interview while keeping the structure in mind (Dearnley, 2005). Additional respondent probing is always required to collect data for a

research study. When the researcher does not have time to conduct research and needs detailed information about a topic, a semi-structured interview is the best method to use (Leech, 2002).

Semi-structured interviews are in-depth interviews in which respondents must answer pre-determined open-ended questions and are thus widely used by various healthcare professionals in their research (Jamshed, 2014). Semi-structured, in-depth interviews are frequently used as an interviewing format, either with an individual or with a group. These interviews are usually conducted only once, with an individual or a group, and last from 30 minutes to more than an hour. Semi-structured interviews are based on a semi-structured interview guide, which is a schematic presentation of questions or topics that the interviewer must explore. Interview guides can help you make the most of your interview time by allowing you to explore many respondents more thoroughly and systematically, as well as keeping the interview focused on the desired course of action (Schmidt, 2004).

Recording interviews is considered an appropriate choice to capture interview data more effectively, but it is sometimes a source of contention between the researcher and the respondent (Jamshed, 2014). Handwritten notes during an interview are unreliable, and the researcher may overlook some important points. So, it's good to get the approval in the beginning itself on recording the interview. The recording of the interview allows the researcher to focus on the interview content and verbal prompts, allowing the transcriptionist to create a "verbatim transcript" of the interview (Luo & Wildemuth, 2009).

Using semi structured interview, questions can allow researchers to prepare questions ahead of time which ensure that they follow their research questions (Whiting, 2008), and this guide the conversation and keep participants on track. Moreover, it allows participants to provide open-ended responses for more in-depth information while promotes two-way communication. An important aspect of using this form of interviews is that it allows interviewers to learn the answers to questions

as well as the reasoning behind the answers. On the other hand, respondents can speak freely about sensitive issues, while providing qualitative data for comparison with past and future data. Nevertheless, semi-structured interview is not without limitations (Schmidt, 2004; Fuel cycle, 2020).

If the guidelines for conducting interviews are not strictly adhered to, comparing two different answers becomes difficult, since no two questions will have the same structure, thus making it difficult to infer results (Question Pro, 2020). Even though the interview is only an hour, yet the interviewer needs to be proficient in conducting it and probing in the direction to get a more in-depth answer. Therefore, it may require training for the interviewer and need to interview a sufficient number of people. Another disturbing situation is that it is possible to write leading questions, which may sway the interview (Hubrich & Wittwer, 2014; Fuel cycle, 2020). After considering both views, semi structure interview is still the preferred method because of *versetehen*. While we are guided by the research questions, nonetheless it allows room for further exploration and listening to the rationale for the participants' understanding of sustainability.

3.3.2 Purposive Sampling

The abovementioned is used as the sampling method for this study, where the investigator selects a sample that is believed to be a typical and representative of the population and is considered to be significant for research (Haque, n.d.). It's very common in qualitative research to employ purposive sampling to identify and select information-rich examples linked to the topic of interest (Palinkas et al., 2015). This entails locating and selecting individuals or groups of individuals who are particularly educated or experienced about a topic of interest. Moreover, it is important to ensure the availability and willingness to participate, as well as the capacity to articulate, express, and reflect on experiences and ideas (Palinkas et al., 2015).

Palinkas et al. (2015) note that there are a variety of purposive sampling designs available; i. selection of extreme or deviant (outlier) cases for the purpose of learning from unusual manifestations of phenomena of interest; and ii. selection of cases with maximum variation for the purpose of documenting unique or diverse variations that have emerged in adapting to different conditions, and to identify important common patterns that cut across variations. For this study the second design is preferred as it intends to see diversity of views.

As with any sampling methods, there are also limitations with using purposive sampling. Despite its widespread use, determining and implementing the most appropriate intentional sampling approach in any study can be difficult (Oppong, 2013), due to identifying which variant to include. In addition, Hoerber et al (2017), opine that qualitative researchers have differing views on these methodologies due to rejecting a more systematic and restricting sampling procedures. Some of them are intervention critics and “bottom-up” case studies and critiques. Therefore it is noted that those who associate deliberate sampling with systematic sampling, must provide a rationale for selecting research participants that is relevant to the investigation's goals (Van Ryzin, 1995).

Regardless of the limitations, purposive sampling gives researchers access to a wide range of qualitative research designs (Regoli, 2019). Although it is impossible to extrapolate information from a chosen group to draw broad generalisations about the entire population. A diverse range of samples enable researchers to make a limited generalisation. Regoli (2019) also highlight that expert sampling allows a more in-depth review of the data available. Since purposive sampling is more versatile, it allows researchers to save time and money during data collection. It is adaptive and is able to accommodate unforeseen circumstances. Finally, data collected is in real-time scenarios thus yielding a more current and practical input (Dudovskiy,n.d.). The respondents in this study are practitioners on sustainability, so their input is very relevant to the current practice.

3.3.3 Sample and data collection for this study

Intended sample for this study are those who are sustainability practitioner in the respective organisations, particularly those who are overseeing sustainability activities. Almost 40 potential respondents were identified and approached to participate. These respondents are acquired through few ways; a. introduction by friends from the industry; b. met through a CSR and Sustainability conference participants; c. from acquaintance of MBA students. Whichever the source of respondents, the main criteria were that they must be a sustainability practice planner and implementer of 5 years and more. From the 40 respondents that were sought, 30 agreed to participate. Each respondent was interviewed face to face except for 3 who were only available via Skype. Many of these respondents have 10 years or more experience managing sustainability in their organisation. And the sample tried to include a wider range of industry, profit oriented organisations, non-government organisations and non-profit organisations (can be seen in the respondents' profile in Chapter 4). It may not be very extensive but tried to include both large and small medium organisations.

Each interview lasted for 45 – 60 minutes and was recorded. The recordings were outsourced to an agency to be transcribed. Once the transcripts are ready, the writer listened to them again to ensure that the transcripts are done accurately. During the interview respondent's gesture and voice intonation were noted separately. These are relevant to note the importance and emphasis given to an issue or answer, as they carry a conviction to their replies (Irvine et al, 2013). Such observations are noted when the data is analysed and presented. Also, each interview are viewed to see if there is further unique comments in their answer in order to decide on the saturation point.

Monnick & Kaiser (2022) mention that for qualitative research the sample size can vary from 9 to 17 or 4 – 8 focus groups. This is due to point of saturation that can be arrived in qualitative research. Broadly, point of saturation *refers to the point in data collection when no additional issues or insights are identified and data begin*

to repeat so that further data collection is redundant, signifying that an adequate sample size is reached. (Monnick & Kaiser, 2022: 2). They note that its more applicable for homogenous studies. The homogeneity for this study is sustainability practitioners in business (profit or non-profit). Hence this supports the sample size of 30.

3.3.4 Data Analysis

Considering the appropriate data analysis proves to be a tall order. There were various forms now for the analysis, but the writer used a basic form of analysis, which is thematic.

Thematic analysis is a powerful but flexible tool for assessing qualitative data that may be used to a wide range of paradigmatic or epistemological perspectives (E. Kiger & Varpio, 2020). Themes, as opposed to mere summaries or categorizations of codes, are intentionally formed patterns (or meanings) derived from a data collection that address a research topic (Joffe, 2012; Terry et al, 2017). Thematic analysis should be based on the research objective, and is best to utilise it in the middle so that it can create themes that reframe, reinterpret, and/or connect data items (Terry et al, 2017; E. Kiger & Varpio, 2020).

A greater strength of thematic analysis is that it is reasonably easy to understand and apply when compared to many other qualitative methodologies. Thematic analysis is very accessible to less experienced researchers since it does not involve the application of theory to inform analysis (Alhojailan, 2012). Simultaneously, it is a sophisticated data analysis approach that enables researchers to summarise, highlight significant elements of, and understand a wide variety of data sets (Aronson,1995). Nonetheless it has its concerns, primarily as not being a rigorous process. (Braun & Clarke,2006). The flexible nature of this analytic method may create difficulties for to decide on which parts of data to focus on and/or which theoretical or epistemological frameworks to use for their analysis (Braun & Clarke,

2006). Furthermore, compared to other methodologies with more well-defined and less flexible frameworks, one downside of thematic analysis is that it is more prone to inconsistent or incorrect terminology use, thus making it difficult to evaluate (Maguire & Delahunt, 2017). Still, it holds ground if we are keeping an eye in the process so that there is a rigour when it comes to collating the answer for the research objectives. In this study, the themes will be put in the context of making sense of sustainability, which was presented in the literature review, the amended framework of Jackson (2010)

3.3.5 Doing Thematic Analysis for this study.

The thematic analysis for this study is adapted from Braun & Clarke (2013) guide for presenting themes, which are; a. becoming familiar with the data; b. generate initial codes; c. search for themes; d. review themes; e. define themes; f. write-up. This is also seen as flexible method as it does not belong to a specific epistemological or theoretical perspective. So, its suitable for both qualitative and quantitative research.

Each of the transcripts was read as a whole first before going into specific points that will be relevant to the findings. Then the findings were coded by , generating initial themes and reviewing themes, and finally defining and naming themes. A summary of the codes and themes are given in Appendix 4.

In order to reduce the research bias, reflexivity is used. *Reflexivity is about acknowledging the researcher role in the research. As a qualitative researcher, you are part of the research process, and your prior experiences, assumptions and beliefs will influence the research process* (Melbourne Medical School, n.d.). Wilkinson (1988) describes it a disciplined self-reflection that takes into account cultural, political, social and ideological views of the researcher's own perspective and voice.

The researcher initially has a skeptical view of sustainability as these are attempts in businesses whose goals are profit. But since 2010, there is rigorous talk and championing of sustainability. Many public listed companies have elaborate sustainability reporting. So this made the researcher wonder how ‘real’ is the practice. So, the starting point to know this through understanding, i.e. what has the business world understood as sustainability and how its being implemented. So the beginning phase was a bit of skepticism, but as the study unfolds and listening to the participants, this skepticism had changed. The interview questions were designed without leading questions, to avoid any biasness that the researcher may have with these questions. Also, the findings were presented in internal seminar and also a conference and the feedback gained from these platforms help to calibrate any potential biasness with the data. Also, in the participant consent, the researcher had mentioned that the respondents can withdraw at any point of time in the interview if they are not comfortable in answering. This avoids the feeling of being obliged to participate in the study and it is done willingly thus are glad to share their views.

The triangulation of data is a bit difficult since this is a single researcher’s work. According to Creswell (2021), qualitative enquiries triangulate from different data sources to enhance the accuracy of a study. Since this is a single researcher study with single method of enquiry, *member checking* is used to improve the accuracy of the data. Creswell (2021) explains *member checking* is used to check the accuracy of an account amongst one or more participants. The answers are checked with the participants to ensure that the meaning is not errored. In the interview, the participants were asked many aspects of the study to ensure that the answer is aptly captured.

Chapter 4 – Findings

4.0 Introduction

Findings and discussion of this study is presented here. Narratives of 30 respondents were recorded and analysed. IT will begin with a general description of a research question and thematic analysis is employed to identify the themes emerging regarding these narratives, and from these themes sensemaking approach will be applied using Jackson (2010) framework. Before presenting the findings, a brief profile of the respondents is tabled, with their rank and company/industry. And then it is followed by results for each research question and an overall discussion.

4.1 Profile of Respondents

Table 4: A Brief Background of Respondents

No	Respondent Pseudonym	Rank; Industry	Brief Background
1.	Respondent 1	Entrepreneur; Tourism	A self-made entrepreneur who ventured into sustainability for 40 years. Has a hotel in Langkawi that is operated purely in a sustainable manner. Also arranges sustainability led tourist activities.
2.	Respondent 2	Entrepreneur; Organic & Zero-Waste products.	Advocates zero-waste and initiated the first zero-waste store in Malaysia. Has been in operation since 2016 and won accolades international

			for advocating zero-waste lifestyle.
3.	Respondent 3	State Forestry Director; State Government	Has been in the position for 20 years and participated in the Brundtland report meetings. Manages state forest in a sustainable manner
4.	Respondent 4	Executive Director; NGO for Forest Conservation	Attached to a center that aims to protect Malaysia's rare, threatened and endangered plant species. Collaborate with land based MNCs to design better sustainable operations.
5.	Respondent 5	Vice President; Financial Stock Exchange.	A senior person in corporate governance. Supervised a team that formulated sustainability blueprint for public listed companies.
6.	Respondent 6	Manager; Water Treatment	In the water treatment industry for more than 20 years. Oversees various government linked projects in emerging economies.
7.	Respondent 7	Consultant for Sustainability; NPO	Has over 15 years' experience in ESG. Leads advisory work in leading sustainability practices in the region. Strongly passionate

			about food and sustainability and worked on transforming farming activities.
8.	Respondent 8	Manager; NPO for Sustainable Cities	In charge of social resilience and urban health for sustainable city living. Has 25 years of experience in this.
9.	Respondent 9	CEO; Cosmetics and Beauty Products	Is the CEO for an international cosmetic company for Malaysia and Vietnam. She lead various sustainable initiatives for her organisation and is recognised for it. She has more than 10 years of experience.
10.	Respondent 10	Manager; Pharmaceutical	Is a manger in a pharmaceutical company. In-charge of sustainable activities for meeting the accreditations requirement. Has been in this position for more than 10 years.
11.	Respondent 11	Manager; Printing	Is a manager in a family business that is committed towards sustainability. She has been here for more than 5 years.

12.	Respondent 12	Professor for Sustainability; University	A professor in a Malaysian university that has a center for sustainable cities and living. Have researched and consulted in the area of sustainability for more than 10 years.
13.	Respondent 13	Director of Environmental Investments; Construction	Is with a local construction company which is also a MNC and have contracts in this region. Oversees the carbon footprint, green initiatives and environmental investment in the organisation. Has been in this organisation for 16 years.
14.	Respondent 14	Managing Director; Social Enterprise	A team of young entrepreneur started this organisation for sustainable development particularly on waste management. Has been in this organisation from its inception in 2013.
15.	Respondent 15	Chief Sustainability Officer; Plantation	A senior person from Malaysian- GLC. Have been in the organisation from 2015.
16.	Respondent 16	Manager; Banking	Run a department in a local Malaysian bank. Is

			responsible to engage the staff in thinking sustainably and implement sustainability activities.
17.	Respondent 17	Entrepreneur; Fish Farming	A young entrepreneur who worked on sustainable fish farming. Has been in this business for more than 5 years.
18	Respondent 18	President; NGO for Sustainable Living	A dynamic entrepreneur who opened a NGO purely to educate people on sustainable living. A lot of this has to do with waste management and 3R principles or recycling.
19	Respondent 19	Partnership Development Manager; NGO for Conservation Research.	Has 10 years' experience in building and developing projects and programmes in conservation, sustainable land use and research.
20	Respondent 20	Director; Manufacturing Company	Runs a packaging manufacturing company and is in charge of making sustainable initiatives in the manufacturing sector. Has been with this company for more than 15 years.

21.	Respondent 21	Vice President; Broadcasting	Has been in this role for more than 5 years. Oversees activities that support sustainability in the organisation.
22.	Respondent 22	Regional Manager; Logistics	Has been in this organisation for almost 10 years. One of the purview of the work is to look at how sustainability standards are followed in logistics
23.	Respondent 23	Sustainability Specialist; Pharmaceutical	Has 5 years of working experience in the area of reporting sustainability and health and safety issues in the organisation.
24	Respondent 24	Manager, Manufacturing (Food & Beverage).	Work in a large local manufacturing company and is responsible to ensure sustainable decisions that are central is cascaded to all levels.
25	Respondent 25	Operations Manager; Pharmaceutical	Runs the operations and IT services. As the company succumbs to the wide spread sustainability activities in their industry. Is responsible to see how this is possible in

			the organisation. Has been here for 5 years.
26	Respondent 26	Head of Technical Advisory Unit; Oil Palm Research, Enforcement & Licensing	This is a research organisation that is responsible to push the agenda for oil palm. A main component is for sustainable plantations and activities. Has been in this agency for more almost 10 years.
27	Respondent 27	Entrepreneur; Sustainable Energy	Has been in the field of sustainability for 30 years. Runs a company and consult on sustainable energy for operation.
28	Respondent 28	Assistant Vice President; Banking	Works with a popular local bank that has regional branches. Plans and implements how sustainability is viable in the banking sector. Has been in this sector for more than 5 years.
29	Respondent 29	Sustainability Manager, Engineering GLC.	Works in GLC that has been recently formed. At the time of interview has just been there for 3 years.

30	Respondent 30	Sustainability Specialist, Petrochemicals	Has been the Research and Development sector for 10 years. The recent 5 years have been in looking at sustainability in chemical company.
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The 30 respondents were chosen from wider range of industry, which are profit organisations, non-profit organisations and non-government organisations. This is to suss out a possibility of diverse responses to sustainability. Moreover, within the profit organisations, there is also an attempt to be diverse, as seen in the profile. But, a most important attribute is that the respondents are those who were directly involved in designing and implementing sustainability.

4.2 Summary of the findings

Table 5: Summary of findings

Understanding Sustainability	
Continuity	Long term oriented and viable Survival in future Beneficial for the company
Integration of People, Planet & Profit	The triple bottom line concerns; economy, environment and social.
Planning & Strategizing	Particularly important for future survival Essential to transform an organisation
Structural Support	Roles and responsibilities of employees Job Design which is conducive for sustainability

	Provide training to have the knowledge for sustainability
Shared Understanding	A subset of Structural Support Need to provide a channel or platform to share the understanding of sustainability and believe in it.
Mindset	A frame of mind that supports the idea of sustainability and is open to its implementation
A lifestyle	Need to embed sustainability in day to day life. People need to embrace and internalise sustainability so that their behaviours will reflect it
Drivers of Sustainability	
Regulative	Legally binding actions Guidelines for reporting
Normative	Leadership that guides Human Resource Development – drives relevant knowledge development for sustainability
Cognitive	Thoughts process that steers paradigm shift Culture and values

	Consumer drives sustainability by making conscious choice of buying products or services from a responsible organisation.
How do organisations organize sustainability?	
Partnership & Alliances	Form alliance with agencies to support the lack of knowledge on any sustainability matters A win-win situation for all agencies involved.
Communications	A clear and precise communication channel Ensure a proper transmission of messages from top down and bottom up Development of ICT where applicable
A size to fit	Sustainability can be applied in big or small organisations. Need to have political will, innovation and mindset for it
Learning Curve	Important to be a learning organisation Constantly updating their knowledge on how to apply sustainability.

4.3 How do organisations in Malaysia make sense of sustainability?

This is a central research question for the study as it aims to shed light into the thinking and planning activities that go into sustainability. Understanding the term and how they make sense of it are pivotal for embedding sustainability related behaviours in organisations (Jackson, 2010). She adds that sustainability can be highly subjective with diverse perspectives and opinions on how to implement it. In relation to this research question the understanding also extends to attempts to rationalise sustainability along with key roles and competencies; and also, mindset.

4.3.1 Continuity

A theme that arises frequently in making sense of sustainability is continuity, where they see sustainability in a survival mode, thus continuity becomes pivotal.

Making things work on a continuous basis and adapting to situation (Respondent 6).

So, what I understand is that sustainability is the ability to keep doing what we're doing. (Respondent 17)

... it's having the needs today without, I mean, compromising the needs of the future, right? But basically, sustainability in our view is that how do we establish an organisation that fulfils and meets all its criteria (Respondent 14)

So, my understanding of sustainability is, I think the... the literal meaning of the word is something that is to be continued whether it's life on earth, whether it's somebody's career, whether it's... you know, life in... in the seas and things like that. (Respondent 25)

Sustainability means it is viable, future-proof, ... has to adapt and change. (Respondent 27)

Organisations need to ensure that they survive and grow in their industry, but its not using the conventional way. Today, organisations are expected to be responsible in their value chain activities. This is not just the expectations of the government or

societies, but also the consumers, catapulted by the poignant climate change issues. Many acknowledged this and at the same time want to maintain their revenue. Depletion of non-renewable resources and the distressing state of environment which led to natural disasters implore organisations to be sharp about their revenue and the process of making it. Hence, initiatives like Corporate Social Responsibility and Sustainability became popular. Organisations also jumped on the bandwagon and began to engage in them.

Respondent 6 & 27 adds on being adaptive because it is important for continuity, especially with changing technologies. Rigidity only brings obstacles to the daily operation and subsequently can lead to being extinct.

...sustainable business is a business that can sustain itself, right, in terms of how you run it. And then, it sort of...at least in the last couple of years, it sort of expanded to the idea of our impact on the resource we use as a business, making sure it's always going to be there, not exploiting it, and this is from a natural resource point of view, where I think it originates from. (Respondent 19).

... sustainability is to ensure that the most important resource that we have which is biodiversity will be maintained all the time. There will be no erosion of species as far as say, animal kingdom is concerned; there will be no erosion for the climate- plant kingdom. There will be no extinction. And we will have a set size of population for both the animal kingdom and the plant kingdom so that we... we will be able to perpetuate itself. There'll be no reduction and it will always be there; they will procreate and we will continue to see these species. (Respondent 3)

Meanwhile Respondent 19 & 3 took a natural resource view of sustainability due to use natural resources for many businesses. They are from the forest protection NGO and state government., hence are more concerned in ensuring natural resources will

be available for future generations, which brings to the Brundtland Report definition that was also referred by Respondent 18,

... if you want to look at the Brundtland Report, you want to look at the United Nations, I would basically quote more or less the same definition. In my very own words sustainability means sustained benefits for a group of people or community or society for a long time, in which the communities are empowered to take charge. (Respondent 18)

However, Respondent 18 also gives a personal definition in the context of *benefits* gained by people and community, such as empowered to make decisions about their life and resources needed for it. This is not surprising as the respondent is from NGO for sustainable living.

Respondent 30 gave a slightly different version to continuity as stated below.

So, sustainability meaning that equal, equivalent of what you are living at this point of time and even after a hundred years of time, you can live the same way of comfortability and that's called comfort sustainability, too. (Respondent 30)

The respondent emphasised on equal opportunities that one has now should prevail in future, so it is also a continuity of quality of opportunities that we have today, but not lower.

There is only one respondent who viewed sustainability from the reporting standards, but it is worth mentioning here since the respondent is from a Non-Profit Organisation (NPO), who is consultant for sustainability.

Multi- definition and driven by regulator's definition. For example, Global Reporting Index (GRI). Rhetorical definition is not practical. Understanding

GRI framework, narrows into scope and type of sustainability. ... Environmental, Social Governance is another framework but more from financial perspectives. Different organisation and index are created for this purpose. Language become more defined and understood. If it is very esoteric, no one can understand it. (Respondent 7)

The above respondent has a utilitarian approach towards sustainability. Since, many companies are expected to do reporting for their fiscal year, it is best to follow the regulator standards and description. As mentioned, rhetoric and esoteric cannot chart a clear path for sustainability practices that can be reported for authentication. Instead a clear framework helps in many ways, to report the current practices and to anticipate future practices.

Many drives this understanding from their reading of the Brundtland report, i.e. emphasizing the need to preserve resources for the future generation, which necessitates the opportunities to have a good quality of life. An extension of this is the emphasis on People, Planet and Profit.

4.3.2 Integration of people, planet and profit.

Following continuity another theme that is the bedrock assumption of sustainability is the integration of people, planet and profit. Companies are no longer just profit oriented but needs to be conscious on their impact on environment and society that they operate in.

So, my understanding the basic, what you call this, definition will be, of course, like you need to preserve for the future generation, it will take... they have, and also, the future generation able to attain it, and also, you live in a sustainable manner. So, everything that you do, you want to mitigate the impact towards the environment, social and also, economic. (Respondent 23)

Well, when we talk about sustainability; at ABCD, we always talk about the 3 pillars of sustainability - the People, Planet, and Profit. And so, in all the activities at ABCD, we try to actually embedded all these sustainability elements in our activities. ... We're saying that our palm oil is environmental-friendly and then, also contribute to the social development and also economic development of Malaysia, and it's actually one of the main economic backbones of Malaysia. (Respondent 26)

However, respondent 23 had a personal view on that too, whereby believes that economic factor is always disregarded.

Always it's being disregarded. You know, people always look at economy as some evil capitalist system like they're going to kill everyone. So, for me, my focus, if you have a very strong economy; you will be able to make very ethical, social and environmental decisions. Therefore, the world is more sustainable. ... I will take this example from my own boss, he always tell me that if you want to build a nuclear reactor in the middle of like a forest, okay, now, you give a consultant A and consultant B. Consultant A, they have a lot of projects, okay, and they are well-to-do, they are rich, okay? Consultant B, they don't have any project at all. So, they will take anything comes in to...to their hand. So, even though it's going to degrade the environment, okay, because...because of lack of economic financial stability, they will take it. So, when you have money, actually you can make a better decision, but there are always cases like company tend to cut corners to, you know, at times to impact the environment (Respondent 23)

This respondent links affluency with the ability to make ethical decision regarding sustainability. It is seen that with the advent of sustainability, there is an over emphasis on environmental and social issues, but making profit is not necessarily a bad thing either. In this line of thinking Respondent 15 makes an interesting addition to the idea of profit which extends to the concept of prosperity.

Sustainability is, I think, sits in a sweet spot between 3 interlocking circles... and a circle on economic which for many people define it as profit. I don't. And XYXY considers the social, environmental and economic as people, planet and prosperity. Because profit is inward-looking whereas prosperity is a bigger definition ... recognises the impact that a company of this size plays in the communities that it exists in or that it influences. So, prosperity's a much broader definition of the economic. We talk about the definition of delivering sustainable development. (Respondent 15).

Respondent 15 recognises a wider perception of economic revenue because coming from a big plantation background which has business activities globally, necessitates them to think beyond profit by ensuring the community that they operate in also achieves a compatible income with the living standards. This is also driven by the Sustainable Development Goals (SDGs) that they subscribe too particularly on community development in a location that there is a plantation. Since this plantation is also a Government Linked Company, so it is also active in meeting SDGs.

And each of what we do is underpinned and sitting at the foundation is the sustainable development goals which were elucidated in 2015 and followed on from the millennium development goals. (Respondent 15).

These leads to creating Key Performance Indicators for the organisations to survive, and they are broadly divided into core and trending, thus allowing some room for adaptation.

Community engagement and empowerment is largely referred to the people component, while ecological resources and planet footprint is associated with planet. Particularly this does not deprive the future generation of opportunity and livelihood. Respondent 8 gave an interesting quote for profit.... *Its about cutting*

the branch you are sitting on ... In other words, sometimes profit needs to be compromised so that it does not destroy the future opportunity for the children.

Respondent 6 also attests to this by illustrating the failure of a community engagement, due to lack of awareness of culture. It was a case of toilet construction in Africa.

... The government insist on the usage of toilet because it for sanitation and health... It was a huge project where we went to every house and built a toilet... But people were not using the toilets. So, when the project implementer went back after 6 months, they find that the toilets were there but nobody using it. The toilet was used as a store-room and for some other purpose. So, the whole project is not sustainable because you did not look at all angles. (Respondent 6)

The above excerpts emphasise the need to be culture sensitive before implementing any community project or engagement. While there is a health regulation on proper sanitisation, it does not take into account of the habits of the community. Hence, while engaging in the people dimension of sustainability, one cannot be ethnocentric in understanding what type of activities to roll out.

The idea of continuity is not just about preserving resources but also profits and satisfying stakeholders. Respondent 9 mentions, *... ensure that not only yourself and your organisation are able to sustain your way of, in terms of profitable organisations, sustain your profits but also in doing so, ensure that all your stakeholders are able to sustain their way of lives, you know, and sustain the objectives, you know, and... and hopefully it's a win-win situation, especially for commercial organisations, sustainability takes on a meaning whereby you do no harm, okay you do no harm.... So, for many companies it's just CSR, either A is giving back or B do no harm, but for our company it's always been profits with principles, and secondly making change, making social and environmental change.*

So, for us sustainability is about making changes as well. This goes on to show that making profit is done with principle.

The respondents generally acknowledged profit is the core activity of any business but *right now, they have to think more than that, to look at the impact on the environment and on...on people, especially the employees, and also the stakeholders, and of course, right now, they extend to the larger community, community which may be affected or according to the organisation. This is very important.* (Respondent XII)

Many have formally or informally alluded to the need for embedding sustainability in the value chain of their organisation. Informal practices are those not stipulated by any rules and regulations for sustainability but it is inherent in the employee's day to day habits and activities at work. Meanwhile the formal practices are those regulating how value chain need to be regulated for sustainability. Whether it is formal or not, the ultimate aim is to ensure that there is continuity.

Long-term plan is also important to preserve tradition and heritage which is maintained throughout the centuries which brings to the next theme.

4.3.3 Planning and Strategizing

In elaborating about the continuity of sustainability in the organisation, planning and strategizing are imperative, particularly for future survival.

...even if it is a business organisation; we do not want to be moving forward and then find that it is not the way that you want to go. Then, you start to move backwards, you find that it is very much a waste of time. So being sustainable is looking at it from upfront that is how you can do it in such a way that this will continue to be effective... The goal is set, and then you look at where you are and where you want to go. (Respondent 6)

The respondent also goes on to say that it is about meeting objectives of the organisation on a continuous basis and that you will amend them as necessary in the process but not completely change it.

When strategizing sustainability, a common question that is asked is, where the organisation is at present and where does the organisation intend to go in future. This need to be careful thought and formed a suitable strategy for the organisation. Clarity of thinking amongst the leaders on organisations is vital to have a concrete direction for this.

Obviously, our Board started this all because of a passion. ...to create a diversity in terms of landscape, in terms of wildlife, in terms of land capacity ... How we do that, then, is up to us to then develop. So, then the strategy, the action, all the things that need to be developed. (Respondent 4)

The first thing you need to do is to take a hard look at your own activity or organisation, I think that a lot of solutions are available ... So once you take a hard look at your own activities as an organisation, then you needs to select the appropriate solutions and implement them, ... and then transform your organisation to one that really champion the cause of sustainability, meaning what you do, whatever positive impact on the next generation. (Respondent 12)

Planning and strategizing are useful to transform the organisation, so that it can embrace and embed sustainability.

4. 3. 4 Structural Support

In making sense of sustainability, it seems to be crucial to have structural support in the organisation to enable this. Roles and responsibilities are seen to be important to support sustainability in organisations. Most respondents concur on this as sustainability is an organisation wide approach. Parallel to this there needs to be a clear line of work for it. Before embarking on it, there needs to be a suitable culture at the top as affirmed by Respondent 6.

Top level culture is important. Firefighting culture and blame culture is not conducive for sustainability. Internal audits looking for faults, worries people. There is a need to be transparent as well. Avoid blame culture. ... So, management should allow honest mistakes but not repeated incompetencies. (Respondent 6)

So, a nurturing and constructive development culture is important to enable sustainability efforts. Mistakes allow people to experiment and polish sustainability in a value chain.

Moreover, making mistakes is a second nature to innovative approaches but need to be done within a boundary of what can be condoned.

I sometimes have to take the repercussions if it's a mistake related to miscommunication or running a survey completely wrong, but these are lessons which they have to learn and lessons which I need to allow them to learn. So, as their boss, if I don't want to dampen their spirit in terms of showing innovation and initiative in taking their own approach in doing things, but because they lack exposure and experience, but, you know millennial, very...very...very confident about their style, right? I'll say, "Okay, let's do it," and if they fall, I'm almost there with a net, almost, and then, I'll sit with them and look at how...where...where...what went wrong.

How can we improve on this? What would you do differently? (Respondent 18).

Pursuant to the above, work tasks need to be elucidated and support the implementation of sustainability. Employees need to know how to work with sustainability as a prevailing culture is made; Possible a platform to be created in order to implement them.

I mean, in an organisation that would support sustainability, what type of tasks they need to allocate or what type of work they need to design to support this? Or is there any specific design or specific way of doing things? ... sure, I hold the sustainability title but I don't do these things, you know, I don't operationalise those things. The operational manager does all these things, you know. ... I look at myself as a coordinator and I'm sort of...I'm the person who sort of brings that external in perspective, and push. (Respondent 29).

The roles and responsibility, what are they? To look into their own organisation, into their core activities, and to...to make some critical analysis to see whether what they do have a negative impact on environment, on the society, while pursuing the bottom line. (Respondent 12)

There is a need to scrutinise and dissect the daily operations and then see where its relevant to be sustainable. The companies will either retrain the staff or hire an expert to implement sustainability. This is further concurred by Respondent 13 who said that just one expert will not be sufficient. Instead there needs to be a team specialising in various field to execute sustainability in their respective units.

Well, we have a group sustainability committee which brings together about 60 champions or you know, stakeholders from the business units and normally, they are the Sustainability officers, the Health and Safety officers, the HR people. Sometimes, the operational managers but sometimes, the

project managers. So, you know, it can basically be the champion we call it you know, in these different business units. The champions, as I said, can be all different types of people in the different business units. So, we try and group them together as a group sustainability committee watching these... identifying the champions. (Respondent 13)

Meanwhile, external framework like Global Reporting Index can require specific competency needed to do sustainability-oriented work in organisation. As Respondent 7 mentioned below,

Reporting for large entities ensure following a global framework, with data and indicators, an appropriate leadership. To me sustainability is both science and art. Its science because we use data to validate. And its an Art when the data is translated into an organisation. The global framework will dictate what is the relevant expertise required. (Respondent 7)

When the task force is regulated by frameworks, then it is not to be ignored by organisation. Having the relevant competency also means being able to work and report in specific segments for reporting under GRI.

We do not have a sustainability officer or like that. More of general way that every person has to think of as part of their job. They definitely embrace sustainability. Senior Management is strongly committed to sustainability. Particularly in purchasing, they will check on the purchase of non-renewable materials, to ensure that renewable alternative is not available. (Respondent 8)

Respondent 8 is from a NPO which was formed to develop sustainable cities, naturally it will require a strong culture of sustainability and attitude to commensurate it.

On the other hand, NGOs also collaborate with corporate sector to fill in the expertise gap for sustainability. Consequently, it also leads to alliances formed to support a sustainability programme.

So, as far as we're concerned as an NGO, obviously, our role is to fill the gap. I mean, NGOs have different roles. We see ourselves as really filling the gap when it comes to land use, for example. So, when we work closely with landowners, all the time there is a memo or, I guess, instructions internally for them to come up with a sustainability program. Some people do it really well. They have a great team, and then, you know, they do their own research and come up with recommendations to their upper management, and it gets implemented. In some cases, where there's an internal gap, and then, they reach out to us by chance or through networking, we as an NGO working with whoever's in charge in that organisation, come up with a sustainability plan, (Respondent 19)

Innovation in job design is pertinent to implement sustainability, thus employees should be allowed to experiment with tasks that facilitate it.

..., we're constantly scanning the environment, to start off with, to see what are the new developing trends and what not, and then, the other bit is what we do next with the information that we have or the...or the deduction that we have made. So, to support that, we have people who do the analytics and people who then pursue businesses for the long...the long run rather than the immediate future (Respondent 10).

I believe that job design needs to be emphasised. People need to feel fun and engaged in their daily tasks. Or else they won't last long in an organisation...in a productive way. They will just leave. My team enjoys having fun, injecting some humour and still meeting deadlines. So, for sustainability, hmmm I think the same too. They need to have fun, 'feel' the

term and experiment within a boundary. I am fine if they make mistakes, but then tell me how to rectify it. ... (Respondent 21)

So, job design needs to be revisited, re-evaluated, relooked in order to enable daily tasks that will incorporate sustainability in a more meaningful manner and not just mechanically. When the employees believe in it, then its easier to mobilise work force towards bigger strategy of sustainability

In order to support the above a proper and relevant training is required.

A basic school is a training programme for new recruits for our shop staff. So, they learn about skin care and make-up and all that. The first day is always about values, what the company is about. It's hard I would say, with less educated staff, especially those whom you employ in the shop floor. They come with very little education; they barely pass Form 5. ... And it's an uphill task, 33 years into the business, every new girl we get, we had to educate them. (Respondent 9).

It doesn't matter much if the employees come in with no experience in sustainability but that's where there is a training that that aligns their thinking to those of sustainability in organisations. ... as we go through our particular programs is – and I guess it's a personal approach – is that I share with the teams the thinking as to why we're going in this direction and then, each contribute. And as we do that, we learn from each other how we go through it. (Respondent 15).

Therefore, purposive training is relevant to instill the value of sustainability in the employees. They will eventually have a sense of ownership of their sustainability tasks, and half of the battle is won here.

Moving on from job design, creating a team for sustainability also helps.

So, we have a team, a core team, that will assess the new project. We then, have a core team that would look at the financing side of things, and then, we have a team, which is mobile, will come in and actually carry out the work. So, we're an all-in-one kind of package, and that team will then also move on for different projects as well. (Respondent 4)

Yeah. All different team, different set skills. (Respondent 1)

Teamworking towards sustainability is effective as it combines a diverse set of skills. Core team is essential to plan the practices while the operational team will go to the field and implement the practices. When they are doing the work together, there is less fear of being singularly blamed for any problem, and as a team, they will try to overcome this problem. This reminds us of the cliché saying that strength is in numbers.

4.3.4.1 Shared understanding.

In order to mobilise the whole organisation to follow sustainability, there needs to be a 'common book of hymn' that all sing from. This is shared understanding and is imperative in cultivating sustainability. There needs to be an understanding on what organisation need to achieve, and how they will achieve it. Education/Training on sustainability is vital to have a shared understanding, thereby necessitating programmes on sustainability to create awareness and enfold the concept in their daily tasks.

A clear policy and blueprint on sustainability is important, even more when it is in the forefront of everyone's mind. A guidance on how to actually embed it is useful for better practices. One of them is a lean decision-making process, *in general, decision making is quite lean because the country managers report into the Regional GM, who then reports in to the VP for the whole business, who reports into the Board. And below a certain limit, decisions which involve money below a certain limit, doesn't need to go to the Board. So, decision making is actually quite*

lean. ... So, there is not much red tape. That's a good thing because in my previous company, a simple decision can take 6 months just because we have to pass through...we have pass through the whole...dance around the various departments, the various function heads, and so on and so forth. (Respondent 10).

However, in some work design privacy and confidentiality is important, such as the research and development activities of pharmaceutical companies. Hence, such work tends to operate in silo and not embedded with the organisation work in large. Moreover, work design is localised based on the location of the company, subsequently influencing sustainable activities in companies too.

One of the important structural supports is to have a specifically qualified sustainability person who overlooks all the sustainable activities in the organisation. This helps with big organisations that require focussed activities in their value chain. As agreed by Respondent 3, *a technical agency is given the mandate and the responsibility to get things done.* Hence, they have the expertise to design and guide the organisation to execute.

The above also includes a specific leader for sustainability *...well, they brought me in as a person to lead because the plantation has aspirations be a global leader in sustainability. It is a long and... and quiet, I think, glorious history of being at the forefront of research and innovation. And much of that is encompassed within sustainability thinking... when you've been in sustainability for a while, you... you... you tend to live and breathe it and it is something that comes from the heart. It doesn't mean that the head doesn't rule. It just means that it is something you become passionate about (Respondent 15).*

4.3.5 Mindset

Most of the respondents agree that mindset change is necessary for a basic tenet of sustainability in an organisation. Respondent 29 gave a view on this *...mindset is definitely important. You have to believe in it, otherwise there's no...there's no point.* While Respondent 25 talks about mindset as one stemming from the nature of the industry. *I think people just need to be conscious about it, any decision that is being made, needs to take into account, so, if you are doing manufacturing, then you need to take into account the... the waste that comes out of manufacturing, if you are doing hiring, then you need to think about, you know, different groups of people that you can hire, that... that may need the work or... or things like that.* So, the mindset for sustainability comes from what is relevant for the nature of the business and it need not necessarily be the same across all industries.

I think you have to educate the people. Education would be very important. It's education through knowledge and through knowing our limitations, then, people will put in the extra effort, the extra mile or even the extra foot, I don't know, towards achieving a sustainable future. Without education, nothing can be done because they don't know what lies ahead of them. (Respondent 27)

Well, I think we need to...especially the buyers as well, we still need to educate. Even our industry needs to do more educational...what you call that...programs, even to the buyers because they always see on the, you know, the first pillar of sustainability, on the environment, the...the planet but they...they're actually forgetting the other 2 pillars, which are the profit and well, the...the profit as well as the people. (Respondent 26)

The above remark prioritises education as instrumental to create the necessary mindset for sustainability. And the education transcends the business people alone; it also incorporates the consumers. Respondent 26 also elaborates how the thinking of sustainability can differ contextually. For example, to the Europeans, oil palm consumption is synonymous to deforestation, but actually the orang utan do not live

on the oil palm trees. Thereby they need to be educated about the habitats and behaviours of the orang utan before making erroneous judgment of oil palm. Knowing is vital and without it, will be difficult to fathom and implement sustainability.

In another related concept, mindset is attributed to awareness, ...*first of all, I think it's...it's the awareness, you must know what it is, right? And...and once you know what it is, then...then, you'll know the consequences of it, right? Some might argue that, look, it could be like what funds it, right? It's big groups and things like that.* (Respondent 28)

We know we always say that sometimes short-term gain and long-term gain, but then, it's actually not simply a saying, but it's more of a mindset from the management perspective. If your leaders didn't think for the long term their basic time here, the professional manager, will do things for a few years, and they make the bigger terms, and they grow, and that's not really a sustainability or that's not really extremely important sustainable performance. So, I guess the third thing I would say is from a management perspective how they do things because from...from middle management side or from the people in the frontline, they will sense it or they will feel it or they will understand which way you're taking, right? Because that will be coming from your strategy. So, it's one of the points, I would say, and then, we'll have that mindset or the commitment, and it's about how you're going to convey that too internally. So, from my company there was a...basically, the view was to, in the long term, in the last 12 years, we're trying to deliver a stable result for...with the investors. (Respondent 24)

The awareness extends to all level of hierarchy in organisation, culminating into developing faith and trust in the investors.

Mindset in the sense that to make businesses understand the sustainability is part of business. It is not something that separate from business, you know. ... We cannot only think of the profit segment. So, businesses need to understand that, and that is going to be the biggest challenge, the mindset, because you know why? Sustainability is not given as education yet, correct? It's afterthought. When you come into the corporation, "Oh, I have to be sustainable. What is that? I thought in the company I'm supposed to only make money for the company. Why are we talking about sustainability ... sustainability has to be taught so it becomes part of their life. They must understand that it is part of...it is a way of life actually. If you...every individual can internalise sustainability and say that, "Hey, you know what, it is part of life," then, corporations are made of individuals, so, the mindset change is one of the key challenges. (Respondent 16)

The above viewpoint links mindset of sustainability to secondary socialisation agent, the school. It is pertinent to grasp sustainability as a way of life, hence making it easier to embody it at work later.

Interestingly another respondent points out that mindset is politically and culturally motivated, particularly on what is happening in the international arena. Often we are motivated by the standards set by international trade bodies.

So, why do this top management have such principles? Is it because their own individual cultural mindset or is it because of political motivation, because the world is talking about Kyoto Protocol and things like that, does that make them to be more sensitive towards sustainability? (Respondent 30)

So, I think that's the general, common understanding or the culture around...around being sustainable. It's really, let's say, it's a stage gate in our decision making, at least in the working environment. ... maybe it's because this on a day-to-day basis working in an organisation like this, whereby this kind of thinking is sort of our SOP. (Respondent 19)

Another respondent is also sceptical about mindset for sustainability, whereby for most semi-skilled and unskilled workers, income is a priority. Despite that only one respondent thought in that way, it's worthy of a mention because it is an issue to reckon with in many emerging economies.

*I would say it's not important right now. It's not the most important thing because at that level of work, they are more concerned with other things like trying to get money back home. They're more concerned with family problems. Right now, moving forward and caring for the environment is not a very big thing on their mind. They're not aware of how the farming that we do is, in fact, impacting the environment, affecting communities. They don't know this. So, for them to...we have to teach them a lot of things first to build the groundwork and tell them like this is what we're doing and, you know, it might be fine for someone more of a junior executive or a senior executive level or like my operations manager. It's good to train them, but for the labourers, no. They're not...it's not...I think it's a waste of resources.
(Respondent 17)*

4.3.6 A Lifestyle

Sustainability as a life-style quipped Respondent 2. *Government should be able to do more. Now I think it is the responsibility of everyone. For me, sustainability lifestyle is a vegan lifestyle. Meat releases a lot of carbon hence not sustainable. And there is issue of deforestation. So, need to move towards a zero-waste lifestyle.* Therefore, embracing a sustainable lifestyle helps to have a better focus on being a sustainable organisation. This is the emphasis of Respondent 2's business, where there is bulk buying without packaging (bring your own container or pay for it in the store) and also sourcing locally made natural beauty products.

Similarly, Respondent 4 describes the zero-wastage life style by using a circular economy model, *where everything isn't wasted. So, everything, when you start off with something, whatever idea, maybe from a production side of things, from an organisational side of thing, it sustains itself. So, it can be, you know, business sustainability, it could be a product sustainability, it could be a organisation sustainability.*

A sustainable lifestyle is also one that takes into consideration using recycled materials for day-to-day office materials, like what Respondent 10 concurs, for *everything, everything like for my name cards to the paper we use to the paper bags, everything, so yes, cost materials are a little bit higher, but we get, I think in terms of branding, it's great for your brand, for anyone. And I think over the years, especially in this past decade, I've seen a lot of brands and companies see that there is benefit from it, and so much so that even more, the advantages could be even more than the disadvantages, on cost.*

To me, sustainability is a way of life. I think more than an output, it should be internalised and carried out as part of life. Otherwise, that word is meaningless because sustainability is something that... is need...it needs to be sustained and cannot sustain it without it being part of your life.
(Respondent 16)

Respondent 16 also adds that sustainability should start early, as a lesson in school. Otherwise, it is another effort to retrain them when they go to work. If children and adolescents do not see the importance of being sustainable, then it will be an uphill task to change their perceptions later. Realisation, responsibility and transparency are important aspects of lifestyle to be clasped so that execution of sustainable activities is possible. Sustainability as a lifestyle did not emerge as a main theme, nevertheless the writer opines that this needs to be brought to attention because it needs to be internalised before aptly externalising the outcome.

4.3.7 Summing Up Making Sense of Sustainability

The respondents clearly gave an intent in their organisation to embrace sustainability strategy in their organisation. This is either stated in their strategy or an underlying value of the organisation which is informally construed. There is a transformational governance of sustainability or transactional governance where only certain units are narrowed for it. What was obvious is that post Brundtland Report on sustainability had made companies to consider it as moving forward with business in this millennium. Meanwhile, others are necessitated by various reporting on sustainability for the companies.

What is noticed by practitioners in business regarding sustainability is on environmental issue and it is connected to the idea of reduce, recycle and reuse. Hence energy saving is pivotal and less environmental damage is advocated for companies that are engaged in land use and land development. In addition, being sustainable is also linked to be sensitive to communities in which the business operates and also to ensure a steady income for them. So, this falls under the realm of People, Planet and Profit.

Due to the above, companies find continuity as a main essence of sustainability. Whatever activities that they are currently doing need to be sustained in future so as to continuously be profitable while not damaging the environment nor affecting the society around them. Due to that, companies need to plan and strategize sustainability. Also, they need to have suitable structural support to facilitate this. A primary emphasis for this is work design that captures the relevant tasks, roles and responsibilities required. If there is no existing competency or expertise for sustainability, then companies will recruit new staff or retrain existing staff in order to accommodate their strategy. The structural support is enhanced with shared understanding of sustainability so that it does not differ at any level of hierarchy in the organisation. As it becomes the vision and mission of the company, then it will be easier for the whole company to consolidate sustainability. Mindset is also key

component to visualise and encapsulate the idea of sustainability; it is not merely about following orders or instruction but individual practitioner need to accept and believe in it. That will lead to a more successful idea and practice for sustainability in organisation.

Besides having a good implementation of sustainability in organisation, a lifestyle approach will be more effective. The employees are consciously engaging in sustainable activities and are concerned with zero waste. Such lifestyle is enabled with early education in school, to internalise it and is able to practice it at work.

4.4 What are the institutional drivers for sustainability?

For this study, institutional drivers are identified based on Scot's (1995) generic model of institutional theory. This theory examines the processes by which an organisation exhibits social behaviour. It includes norms and regulations (both formal and informal) which form authoritative guidelines for companies to behave (Scott, 1995).

Since this study is about making sense of sustainability, it's important to acknowledge the motivations for sustainability. These motivations can be any one of the institution pillars mentioned above or a mixture. The drivers need to be explored as it can influence how organisations interpret and construct sustainability practices.

4.4.1 Regulative

The table above shows regulative as a process that is sanctioned by law or government policies. So, it is an external factor to the organisations which they have to abide by, if they need to exist in the industry. Adherence to international standards is necessary if they want to trade with developed countries.

Despite the existence of various reporting procedures set by Bursa and Securities Commission (Chapter 3), this is hardly mentioned as a driver for sustainability. However, the ranking exercise done by the regulatory body is noted as a driver, *because the pressure comes from Bursa, and then, there is ranking done. They have something called FTSE4Good. So, in the FTSE4Good, you have to have a benchmark, that means, a basic rating of 2 to be in that listing, and when you are not in that listing, people know you are not listed, you're not in that FTSE4 Good listed. FTSE4Good is a sustainability ranking index. So, if you're not in that index, then, when every other company, you know, other banks are all there, then, it's a pressure.* (Respondent 16).

As mentioned above the respondents are familiar with Brundtland report, yet this is not mentioned as a motivator. They get some understanding from the report, but they will not regards it as a driver.

Don't know. Unless it is a thing of national interest. Then there will be an external regulator to protect the customer. Regulator can be economic such as water commission ... Need to have a business plan that needs to be submitted. So, they have to show sustainability in 3 years and 30 years. Show how they push towards sustainability... (Respondent 6)

Whereas national policy and regulations do influence the nature of their work;

... So, we have targets that we want to achieve. So, the target is based on national policy, you know. It could be such as the forest spine, for example. ... We want to save X number of species as per se of the biodiversity policy, how we're going to do that? So, we develop a strategy on how we're going to do that. So, we're not creating something new. We see that there's a gap in terms of executing some of these things, and we come in and try to assist our country in terms of achieving that...that goals, that targets. (Respondent 4)

There is an obligatory role to achieve the government policy and targets.

In the Finance and Banking industry, meeting regulations by the government is a must, particularly for investments. Also, consumers tend to dictate the governance of investment too.

... main drivers, huh. One is the government or the law, right? They say that you have to have certain requirements, if not, your licence will get revoked, if not, you can't operate, right, in that sense. ... Another main driver would be your consumers, your investors, your shareholders... So, there's a lot of studies saying that if...if they would probably buy from a company who is more environmentally responsible, more sustainable, they would...they would...they're more willing to...to pay for the product, and they would...they are more willing to boycott the company who is irresponsible, for example. And...and...and even on the investing fund, there are more and more investors, the high-networking individuals, they are more interested in investing in ESG-related stocks. ... this Covid era, this...this crisis, right, they...the ESG-related stocks outperformed the non. (Respondent 28)

Such perception overlaps with cognitive drivers, where consumers rationalise on where they are supposed to invest and also which bank.

For Multi-National Corporations (MNC), the home country regulation prevails in the host country.

You know, we are a German company...so everything comes from Germany. And they are very particular about following regulations. In Germany, it is very strict. It's a clear black and white. And they make sure companies anywhere in the world, will follow the regulation. (Respondent 22)

Kyoto Protocol is seen as an external driver, thus 'caring' organisation is expected to follow its framework.

... Of course, adding up the external drivers like Kyoto Protocol, I guess XXXX is, if I'm not mistaken, so, they are a part of responsible care movement, so, they are within the framework. (Respondent 30)

...for the pharmaceuticals what's big today is CVM, cardiovascular and metabolic diseases. So, that's where everybody wants to play in and everybody wants to have something in that field because it's projected to show tremendous growth in this region. So, that's one. The second bit is the regulators. Like, for example, it's no longer easy to register drugs. It takes longer than usual. More money and investment is required to get your product to market, especially to the government sector. So, those like, for example, in the government sector now we are required to do pharmaco economics, and that's driving some change in most organisations as well because the skills set to conduct budget impact analysis and a few other things, like, for example, cost effectiveness studies, we don't have it today, and we rely on a few universities who have some knowledge to run for us, and it costs a lot. So, this is where the company...these are factors that drive change in the company to look into new areas of development in terms of what the organisation needs to sustain the business. (Respondent 5)

Highly regulated industry like the pharmaceuticals also emphasise the need to comply to regulators for drug registration, i.e the government sector, which is becoming more difficult today, due to lack of expertise to do economic study. Another respondent who is also from pharmaceutical adds that,

... when a country or international organisation, say United Nations for example, comes out with standard it only makes business sense to try to meet those standards, I think that such a thing as green washing, certain things sometimes, but it... it just makes business sense to do so, you may get access

*to better loans, you may have access to different markets if you do so, ...
(Respondent 25)*

So, when a company is obliged to adhere to regulators, it can also be 'green washing'. There doesn't seem to be any independent body that ensures correct procedures are followed. This brings the attention to just 'ticking the box'.

Another regulative driver is the corporate governance of the company particularly on company goals and philosophy. Respondent 8 informed that, *the organisations would have these goals no matter what the government dictates. It is founded very much on the principle of sustainability. ... The whole organisation's leadership, philosophy and principles are underpinned by sustainability. Building city for future can only be done if they are sustainable.*

The principles of sustainability is based on international definitions and standards, hence influences the company to integrate it into its governance.

An interesting viewpoint on regulators as driver is highlighted by Respondent 18 who is from a NGO.

... we've been talking about waste separation for ages, and then the government comes on board, and then, we go 'Yes!' Finally, a national direction that we put all sorts of resources to support SW Corps' efforts da da da, and change of politician, change of minister, you see that program collapse, and for us it's like hangat-hangat tahi ayam, you know. It's really...a lot of our green programs here from the government side really is politically driven, and I think that's one of the major flaws. We've got to separate politics from really sustainability.

**hangat-hangat tahi ayam roughly means a heat that doesn't last long, like chicken shit!*

Here the respondent welcomes regulator as a driver but is apprehensive about it when change of governing parties can bring adverse results for practising sustainability. So, the regulators provision can change with different governance.

4.4.2 Normative

This appears to be more common via positive leadership that drives sustainability in organisations. All respondents agree that visionary leaders are pivotal to implement and drive sustainability in organisations. Without the direction from the top, it is arduous to have sustainability in organisation. *Top management is a must because in an organisation, if you ask me, nothing is voluntary. So, if there is no mandate or no direction on...on being a sustainable organisation, it's not going to trickle down to the employee level. So, which means the roles that have very heavy responsibility towards ensuring sustainability is carried out in an organisation or sustainability is practised in an organisation is top management.* (Respondent 16).

Organisations are based on leadership passion as Respondent 4 notes, *obviously, our Board started this all because of a passion, passion to...for our landscape, passion to drive...drive for...for diversification and create a diversity in terms of landscape, in terms of wildlife, in terms of land capacity, and so that was the core drive of what we do.* However, Respondent 4 also adds that leadership need to be with a direction. *So, if you've got one direction, and then, it's up to the team to develop how that direction is executed. So, we've got a way of like saying we want to save X amount of species, and conserve X amount of different landscapes, and how we do it? Give us a site.*

In relation to the above, leadership is also seen to provide philosophy and principles that underpin sustainability. For many respondents, top management need to have the values of sustainability, otherwise it will only be parked under Marketing or Corporate Communications office and would not have much scope to be developed.

Yeah, from leadership and from all the non-operational parts, so sales, administration, and the company direction, the company growth, it's all pretty much a one-man show, which is me and...and definitely from me, I prioritise doing things the right way. When it comes to operations though, it's my manager. I feel that I've worked with her enough, I trust her that in her best decision that she's not doing anything untowardly, and she's trying her best to grow things naturally. So, even now, we're thinking of polyculture. Like I told you, you know, in nature things live together rather than separately in boxes, you know. So, we're trying this as well. We're trying to model Mother Nature basically. You can't innovate with Mother Nature, you know, so Mother Nature is already perfect. So, we're trying to do this in a way that we can still make profit. So, but planet and people come first. (Respondent 17)

Leadership for sustainability is not a perfect affair, as noted by Respondent 10, *for example, you have leaders who are extremely visionary, that looks at the forefront and...but operationally, it's zero, zero, zero acumen, and then, you have leaders who are so driven to achieve today's numbers that they lose sight whether what they're doing today would have an impact on sustainability or not in the long run. So, it's very hard to get a balance of both. I have not seen someone that is very balanced. Most of the time, it is the latter, where they are so driven for today, they forget about tomorrow.*

Although leadership is desired for driving sustainability, some leaders still emphasise on compliance. Respondent 16 questions this, *currently, what's happening, it can change, but you see, anything for change to happen, directive must be there first. So, right now, it's going as, "Oh, it's mandatory. It's more on compliance." Until it is internalised and it becomes a practice, but that process has to happen. Currently, Malaysia, we are still at the mandatory stage, yeah.*

Another element in this is the existence of accreditation exercises for certification. Companies that are certified environmentally sustainable will need to maintain this because it is part of their responsible business practices. Some of the certification is B-Corp and Forest Stewardship. In addition, rigorous process of granting accreditation and its cost can also influence the quest taken for sustainability. *Can you say yourself that you're good? Can you assess yourself and use it to bring around to... to tell the world you're good? No. There must be credibility. Credibility comes from independent auditing.* (Respondent 3).

Besides independent auditing, certification is also consumer driven.

... because I think at one...one day, you don't know, right, that your.... your buyers might actually say that, "I will not import unsustainable palm oil," for example, not certified palm oil. So, you have to...by hook or by crook, you have to be certified, I mean, you have to actually involve in this certification, the sustainability certification, sustainable certification, yeah. (Respondent 26).

Certification becomes important to gain access to international market particularly with developed countries where there is compulsory adherence to responsible business,

Consumers are another driver for sustainability, *increasingly consumer awareness, consumer preference are slowly shifting to products and services, and organisations have brands which are more sustainable or project themselves to be doing things that contribute to sustainability. The main driving force is consumers, young consumers, people who buy a lot of products and services. That means organisations have no choice but to respond.* (Respondent 12). Organisations are obliged to respond to the changing demands of the consumers, thus making them a significant driver.

This is also concurred by Respondent 28 from the banking sector who extends from the regulatory driver to consumers.

Another main driver would be your... your consumers, your investors, your shareholders. So, if...if they are interested, so, if you go to the very bottom, like say, general mass consumers. So, there's a lot of studies saying that if...if they would probably buy from a company who is more environmentally responsible, more sustainable, they would...they're more willing to...to pay for the product, and they would...they are more willing to boycott the company who is irresponsible, for example. And... and even on the investing fund, there are more and more investors, the high-networking individuals, they are more interested in investing in ESG-related stocks, for example, related funds, and...and actually...and it's increasing.

This is also supported by customers from the food industry who opt out from a particular consumption because perceived irresponsible production.

If we look at the customer's standpoint, remember I said last year or the year before, where the European customers were like, you know, "Oh, I'm mogok-ing, I'm not going to eat palm oil anymore. I'm not going to eat Kit-Kat anymore because it contains palm oil, and palm oil kills orang utans", right? (Respondent 29).

**mogok means strike.*

Therefore, customers are important drivers for sustainability for consumption of products, which in the above case is food produced with palm oil.

Normative drivers also extend to the idea of profit. Few respondents agree that this drives organisations in the process of implementing sustainability.

... they are now talking about how to make sustainability as a business, not as a cost centre but as a profit centre. . For instance, there's a company that's doing mining, and you know the iron ore, whatever, all you're taking out, is finite. So, you must say that, "Okay, why don't we recycle? Why don't we make the process better? Make the waste a little bit lesser, so I get a better output, therefore, I consume less resources." That's one way. (Respondent 27).

... the organisation sustainably running the company from the financial perspective, basically, that you have to make sure that you have the annual income to cover all costs. (Respondent 24)

Respondent 24 comments that a sustainable company also needs to ensure it continues to make profit in order to cover the costs incurred. While, Respondent 27 looks at how profit also drives an organisation to be sustainable by reanalysing the value chain to see how to generate new profits and continue to being sustainable.

Respondent 16 also talks about profit but from a different angle, visibility and costs.

What motivates? Visibility, right? Cost savings. Visibility, cost saving and...visibility in the sense that visibility amongst peers, that means, ranking and visibility amongst peers... So, sustainability is important. You don't want to be looked at a company that is not practising it. So, that is visibility and the ranking among industry peers, and definitely, cost saving is one of the main...So, if the sustainability practices or initiatives drive, I mean, cost...cost saving, then, there will be more things done in...in terms of sustainability.

Here, the ranking is mentioned as it is part of branding exercise that subsequently lead to the ability to make profit, which ultimately is relevant to cover the costs.

Human Resource Development (HRD) is another driver for sustainability.

Generally, what I find in Malaysia, it's very hard to get good...it's very hard to get good talents. So, you get, for example, the reps which we have, they're very contented to do their 9 to 5 job and then, they all probably have second jobs or some hobby.... So, the drive to...to progress in the company is low. ... Then, you have like that one or two odd individuals who want to...want to progress, but they may not have the skills sets, and we may not have the right tools to help them, to groom them in that direction. So, when an opportunity arises, we tend to look for people who already have the skills sets or those experienced. (Respondent 10)

The above respondent was referring to have a workforce with good skills set, which are relevant for sustainability in organisations. This is also agreed by Respondent 13,

I think, you know, one thing is definitely, you know, staff retention. We like to... what we pride ourselves on you know, keeping people a long time who have even worked- many people who've worked for 30, 20 years with the company. Some who've even worked since the 1960s. So, that's one thing is not having a focus on short-term gains because certain people will move on if they see that the company is not committed to long-term... long-term goals. So, yeah, staff retention and of course, recruitment. You know, if you... if you have a good staff retention then, hopefully, you can have a... it's easier to recruit good people including graduates as well as people from other companies.

There is a minority of the respondents who believe that sustainable workforce is crucial for implementing sustainability principles in an organisation.

Another minority view on normative driver is education. Despite only one respondent who emphasised it, yet it is significant to note education as a driver,

...only through education you will affect or you will change or you will, at least, I would use the word, condition your thoughts, leave...leave your so-called behaviour ...

The drivers are...you have to understand the high levels. So, it's back to my original saying of the education. ... you have to tell that nothing is infinite. There's always a finite element there. Preserve it if you can, and find a method which is sustainable. (Respondent 27)

Basically, type of education determines attitude and behaviour towards practising sustainability at work, which needs to begin at home or personal level.

4.4.3 Cognitive

There is also an emphasis on cognitive institutional driver particularly via culture. Many respondents quote culture and values as a main mean of initiating sustainability-oriented ideas. And this is closely linked to leadership, thus making it overlap with normative institutional drivers.

Respondent 2, adds that values are important to inculcate sustainability...*I have always been like this. I have been raised like this. My parents have always been very green.* Social media has been very influential for respondents. Movies like the Inconvenient Truth and actor Leonardo DiCaprio are instrumental to spread such values. ... *In 100 years if we are doing what we are doing now, we won't be here anymore. ... We are going to be at war for clean water, clean food and clean air...*

Moral and values also extends to expectations of sustainable practices and that they are driven by evidence. Respondent 8 attests to it, *our purpose is to promote liveable cities and liveable cities must be sustainable cities. Polluted cities are not sustainable or cities that have urban sprawl also not sustainable. When city centres is left hollow then crime rates increase. We try to break this by creating a city centre*

with restored heritage. ... The organisation would have these goals no matter what the government dictates. It is founded very much on the principle of sustainability.

Values very much make a big contribution to the culture, and it goes beyond just how the respondents were brought up but also on the awareness they get from exposure and experience,

For me, okay, personally for me, it came from working in the corporate world, and seeing that how everything is only lopsided, economic reasons only. ... So, it comes...it comes with one, being in the system, and a kind of a global awareness, so that looking around you and getting the news and being like, hey, there's all these challenges, right? ... Seeing the world context, nothing is being done, right? There's no conversation at all, there's no...there's no political discourse on this, there's no, you know, corporate discourse also on this. It's very minimal. Then, we were like, no lah, basically technically if we're not part of the solution, then we're part of the problem. So, based on that, we were like if we want to do something differently, we have to be doing it ourselves. (Respondent 14)

Therefore, it is a driver to start a social enterprise where they use recycled materials and have a more equal pay between the directors and the executives.

Moderation as a value starts at home, as agreed by few of the respondents. In traditional society, things were scarce, hence you were brought up with no waste and moderation. *I grew up with my maternal grandparents that really was the kind of family where we practised moderation a lot. So, before I was even introduced to environment recycling and all that, a lot of the things that we tell the public to do now are common sense in my home. (Respondent 18).*

Values are essential to be communicated to people so that they can understand the need for sustainability and support the business.

... I think it's the culture/values, you have to have a policy as well of course, because otherwise, that... that written form is something to go back to, but more importantly is the culture values, ... for us it... it really is, it really is about marketing and campaigning, it really is about reaching out to our customers. So, it is not something that is confined within our organisation, for us, we view it as something that we have to do to communicate to other people. (Respondent 9)

So, values are instrumental to create good opinion from the consumers.

From personal culture to work culture, this is also seen as a driver for sustainability.

... And I think the culture, the work culture, needs to then, support these people for learning and growth because sustainability is a very dynamic...it's a very dynamic subject, and it's morphing all the time, right? ... So...so, I think, you know, there's...there's so much changes going on that the company then needs to be able to support, and...and of course, the individual himself or herself also needs to be willing to learn and continue to grow...grow lah. (Respondent 29)

Respondent 29 is the only who talked about sustainability as evolving, thus employees need to be abreast with what is current and adjust accordingly.

In accordance to cognitive driver, mindset is important to make the changes in organisations to be sustainable. *Mindset in the sense that to make businesses understand the sustainability is part of business. It is not something that separate from business, you know. So, instead of the term, the business of a business is to make money only. But you cannot...it's not just the profit, you know what I mean? The business of a business is making money as well as, at the same time, ensuring that in the process the planet is taken care, and the people benefit as well. We cannot*

only think of the profit segment. So, businesses need to understand that, and that is going to be the biggest challenge, the mindset, because you know why? Sustainability is not given as education yet, correct? It's afterthought. (Respondent 16). Overall education is vital to drive the sustainable practices and this need to be instilled in the school process of individuals.

Paradigm shift on thinking of sustainability had already begun in the 1960s and then with the Rio Summit and Kyoto Protocol, have tackled the issue of sustainability but the response is very slow. Even though sustainability reporting is compulsory for public listed companies, but there is no monitoring of the claimed activities.

Lastly, another cognitive driver for sustainability lies in the realm of spirituality. Being a practicing Buddhist is also attributed to why few engage in sustainable practices. *I think both of us are Buddhist and we have the same understanding of Buddhist value and all that. We want to do good. We don't want to harm others. That seems quite naturally for us. We think that when we do good, all the other good things will come along together. And along this way, we do have challenge but we also meet lot of good and nice people. Everyone is trying to help each other out* (Respondent 11). Many don't talk about this openly and its more subtle but it guides their policies at work.

... the culture/values, you have to have a policy as well of course, because otherwise, that written form is something to go back to, but more importantly is the culture values, and thirdly, for us it... it really is, it really is about marketing and campaigning, it really is about reaching out to our customers. So, it is not something that is confined within our organisation, for us, we view it as something that we have to do to communicate to other people. (Respondent 9)

Respondent 9 notes that culture and values are to be accompanied with policy which will enable people to revisit whenever needed. And when it is written it makes is easier to reference for marketing activities. So, here all the 3 drivers overlap.

4.4.4 Summing up the institutional drivers.

Being sustainable does not exist in vacuum; there are motivations for it and in this section, we are identifying any institutional drivers that influence the companies to practice sustainability.

Table 6: Summary of Institutional Drivers

Institutional Drivers	
Regulative	<ol style="list-style-type: none"> 1. National Regulatory Bodies. 2. Legal Framework for existence and operation of the organisations. 3. Financial Reporting 4. International Regulations for specific purpose, such as sustainability and industry 5. Corporate Governance
Normative	<ol style="list-style-type: none"> 1. Leadership 2. Independent Auditing 3. Certification 4. Consumers 5. Visibility, profit and cost 6. Human Resource Development 7. Education

Cognitive	<ol style="list-style-type: none"> 1. Culture 2. Moral & Values 3. Mindset
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In the discussion later in this chapter, these will be synthesised to highlight the important drivers.

4.5 How do organisations manage responsible business practices for sustainability?

Understanding and making sense of sustainability also lead to the companies deciding on how to manage their business practices for sustainability. Below are the findings for this section.

4.5.1 Partnerships/Alliances

Organisations also forms partnership with NGOs or other interest groups to conduct the sustainability-oriented activities. For example, collaborating with environment-oriented NGOs for natural environment conversation activities. Besides NGO, they also collaborate with ministries that are directly relevant to the company’s sustainable agenda. Networking is necessary to find suitable partners for this purpose, action-oriented alliances.

Yes! With a purpose, action-oriented alliance. ... I think we need those sort of alliances. The alliances is not just with...among NGOs. It could be companies, business alliances. ...Oh, yeah, you have to, I mean, the days when NGOs really were the adversary of...of businesses are...are passing, I think. Now, they realise that...especially, with all these SDGs, now they realise NGOs can play a positive role, can help them, right? (Respondent 12)

Partnerships are also formed based on trust and credibility of the partners. As Respondent 3 expounds, *people come here and they want to be our partners because of what is happening here. It's not perfect; we have to move 2 steps backward; we must move 5 steps forward.* Misunderstandings and failures can take place at work but it is a continuous initiative until a balance is struck.

Absolutely, all the time. I'm a big believer of engagements and partnerships. You can't do sustainability on your own. You have to play and liaise with people who believe in you. You know, you have to get their buy-in, you need experts to come in, you have to do it together. You have to walk together ultimately. So, you need to, then, look for people who are like-minded, who have the same goals as you or, you know, have same ways of doing things or what not. ... You know, it's not an isolated sort of competency. ... I'll give you an example. Like our construction department, for example. So, they work very closely with the CIDB, Construction Industry...what does it stand for... Construction Industry Development Board, I think, that's what it stands for... we do our work here as a construction business but, you know, we're also working with the industry to sort of up the key for the industry. So, I have a colleague here who's in charge of quality who works with CIDB to...to come up with the carbon emissions sort of framework, you know, for...for the construction industry. So, I think there are many, many alliances within the company itself, yeah. (Respondent 29)

Above shows that despite having the trust and buy in, it is also about working in a team who shares a similar mindset and views. Here, the alliance is with industry quality controller CIDB. Similarly, there will be alliances with NGOs to get better advice and views on how to proceed with business, as noted below.

I would say that would depend on the business that you are in. Yes, you know, certainly in certain manufacturing it will be good to form some alliances. let's say if it is just construction company wanting to do a housing

project in a particular area, so, there will be clearance of land and all, so, that will affect some biodiversity issues, so, in order to see how best to do this, they form partnership with some of the environmental NGOs, WWF or something like that, so that they get better advice on how to do it in a more environmentally friendly way and to see how better to do this, (Respondent 25)

Alliances also confirms that a business activity is done in a sustainable way.

*For example, in association; you join association, you share in this area but you have to form alliances. Very often, alliances and then, of course, you share the idea. Then, you know that you're going the right direction because sometimes, you're not sure, "Am I doing the right thing?" Yeah? Like for example, yesterday, there were a few people from UPM, they came to a farm and they are actually, a part of the organic rice association of the region. And I explained to them what this is... and I was surprised when they say, "We would like to bring the ASEAN meeting to your farm this year". I said, "I just started". "But your system is very unique and there are so many things that all can learn from you" Then, I said, "Oh, I'm doing the right thing, then". Yeah? ... So, I think it's very important because it can be a very lonely journey. (Respondent 1). *UPM is originally Malaysia Agricultural University.*

Respondent 1 shares sustainability can be a lonely journey without alliances. Therefore, alliances help to share ideas and suggest how best to be sustainable and platform for feedback and learning. And at the same time, *coming up with a problem, landscape problem, ... finding out why it's failing, and then, coming up with a solution that can be beneficial for the organisation, and then, beneficial for the landscape as well. (Respondent 4).*

Partnerships are necessary for Sustainable Development Goals (SDGs), as there are multiple level of engagement to ensure a country meets them.

Countries have to start adopting the SDGs slowly then, they need to strategize who is going to do what; that's the first thing. And then, amongst the government has to strategize amongst ministries; which ministry is going to be in charge. And then, there has to be one ministry to collate the information. A long time ago when, I think, Abdullah Badawi wanted to strategize for the private sector, right, and... and be more professional; he set up PEMANDU. So, I think that organisation that gathers all the information from the ministries, helps them to strategize, feedback. That's for the government level. But I think the government also has to have public-private partnerships with companies to actually drive the SDGs forward. It's not the role of the companies. Some governments are pushing it onto companies for poverty eradication which is nonsense because companies are there to make profit. They're not there to eradicate poverty in large sums for the whole like, you know, for the whole country. The government's job; that's why you elect them. But the government may not actually have the money. So, that's where the public-private partnership; that means can each of you just adopt one school for literacy program and the government will provide the special teachers or the computers or the internet. Do you see what I mean, public-private partnerships? (Respondent 5)

Due to limitation of individual agents, such partnerships help to meet SDGs by capitalizing their individual strength.

Another reason for partnerships becoming important is to conduct the 'People' component of sustainability.

So, it could be for patient education activities. It could be a case where we, for example, decide to raise the health awareness of a particular group of

people or society, for example, we adopt a village and then, we get doctors to volunteer and work with us while we supply the drugs for them. We not only help them with their health, but also how to have a sustainable income. Like one of the projects, we did in my previous company was we adopted a village, and so apart from giving them healthcare, the vaccinations and teaching them basic hygiene, right, we also got people to come in to teach them how to farm and to grow food, rather than going into the forest and foraging. (Respondent 10)

Yes. Yes, yes, we work with Solidaridad ... because they have an experience, for example, in India, they have done a very good work in India in...in bringing up the small farmers in India. So, we are working with Solidaridad International to actually help out, I mean, with the social development of the smallholders, looking after the smallholders. And not only that, civil society, well WWF, definitely we work with WWF Malaysia. (Respondent 26)

**WWF is World Wildlife Fund.*

By taking into account of the people element, partnerships try to cultivate the self-sustaining ability to engage in sustainable activities.

So, that's how we sort of look at partnerships and how do we use partnerships to improve sustainability. It's really ... this is what we know, we want you to know it as well so that you can do it yourself. (Respondent 19)

4.5.2 Communications

Clear and precise communication is extremely important to manage sustainability in organisation. And this should be in two ways, people need to understand the directives of the top and embrace them. Simultaneously the top management needs to be sensitive to the concerns and needs raised by the employees. Sometimes issues from the ground are disregarded because they are expected to follow the directives, hence making it difficult to develop trust, which consequently leads to their reluctance to embrace sustainability. Employees at all levels need to be communicated clearly on how sustainable practices are to be carried out.

This is a problem; we got to build up on this one because I'm scared that if you are not able to argue your way in an effective manner; in the future, things will start to deteriorate not so much because of what you have not done but it's because of your poor communication skill, not able to explain things properly. Communication is very important. (Respondent 3)

Respondent 3 was referring to junior staff who do not have the gumption to voice their concerns because they lack the proper language skills and also the courage to question authority. So, they will just choose to keep silent, is not too bothered with embracing sustainability. Therefore, Respondent 3 believes a good channel of communication is important from bottom – up and top – down in order to manage business practices.

A related topic to communication is media. Good communication via media is also important to inform the public on their products and sustainability initiatives.

... we work with all sorts of media, some constantly, some on and off, but media was very, very important. ... And particularly because YYYY is a brand that appeals to all walks of society, you know, and all races and all ages. You see in our shop, we got a certain type of profiling, except that my girls happen to be mostly Malay. And we got a mixed, you see in Mid Valley,

we have Chinese as well and all that, so, we, our brand appeal to across you see, so we don't have like, only The Star, we work with also Utusan, Berita Harian, you know all. (Respondent 9)

Accordingly, communication via media is vital to inform to consumers on the brand is sustainable,

Communication is paramount to cascade the vision and mission of an organisation to all employees so that it enables them to understand what it is sustainability and the importance of embracing it.

4.5.3 Size doesn't matter.

In managing sustainability most respondents believe that size of the company does not matter for this. *Everybody can do it, small or big, if you can sustain yourself, sustain your organisation, sustain communities and development, I think it's perfect already. (Respondent 4)*

Nevertheless, there are some variations based on the size of the company, as Respondent 25 highlights.

I think the extent of which sustainability gets into the organisation, it probably is easier if the company is bigger, but I think, no, I think companies of all sizes should think about sustainability, if not the entire, not everything, you know, at least... see things like economic growth and fair labour practices, right, that should be a no brainer to anybody, whether the company is big or small, right. If you are really small company that doesn't do major manufacturing then maybe environmental sustainability is not so easily influenced by small company, or is not easy for small company to implement, things like that, but I think at some level certain things apply to everything, and whether you are big or small company, you are in the bigger

human society, therefore, whether you like it or not, sustainability needs to come in somewhere.

*Big and small. Maybe smaller is easier; don't have so much to think about.
(Respondent 3)*

Both respondents 3 and 25 are of the view that smaller company may be easier contrary to wide belief because they only need to stress on a more focussed or narrowed scope, whereas big companies have bigger concerns. Respondent 9 attests to this, *I think actually it's easier for smaller companies. It becomes very, very hard for large companies, you know, and companies which are doing a business that is intrinsically, how do you say, conflicted, like Palm Oil that one very difficult.*

Respondent 14 also disagrees that small companies cannot be sustainable, *I don't agree with small companies saying, "Oh, we can't do it because we're small." Right? Because we actually feel actually it's easier when you're small, you know. You've less of all this drama and all that, and then, you're buying...you know, it's very manageable and when you're big is when...same lah, you've got more resources, but you've got a lot more headache also because of arching dinosaur processes, long-term contracts that have been signed and all that.*

And Respondent 18 goes on to say how it is more difficult for bigger company.

Well, the bigger you are, the costlier it will get, I guess. I mean, that's a given. There may be a longer timeframe. But I think the smaller you are, the easier it is to implement. You have less people, and the fundamentals can be communicated better when you have...it's easier to monitor as well. So, I think that's my concern with SMEs in Malaysia. SME Corp doesn't have a guideline for SME...you know, new SMEs that are starting. Most SMEs start as 2 directors, maybe 1 staff, or 2 directors, 3 staff. Sustainability should be embedded in the core of this, and I don't think government agencies drive this through. We tried to talk to SME Corp as well or even ROC. The minute

a company registers, give them a flyer and say, “What does sustainability mean to a company?” Because that’s the foundation. I believe sustainability is the foundation of the company, and you get it right initially, it will just be better, it will just get more, I guess, the process will be...can be...can be defined better.

The respondents adds that Registrar of Companies (ROC) and SME Corp need to play a bigger role in inculcating sustainability in SMEs.

Moreover, its not about the size but how a company is organised along the sustainability principle.

I don’t think so because I think at the end of the day, for me, sustainability is about how you run the company. So, ideally, it shouldn’t be seen as extra work for any organisation because ultimately, your goal is to sustain your business for the long term. But I think in order to do sustainability, it takes a lot of conscious integration. So, I mean, if you can think, you know, for when you start your business, about how...you know, it’s a matter of choice, right, all this? So, if I’m buying a product, for example, if I’m buying a material; it takes a conscious effort in integration to want to buy from a responsible supplier, for example, right? So, all these are, you know, it’s conscious decision-making I feel that can be also done by smaller companies. (Respondent 29)

And Respondent 30 aptly puts it as the need *to study about the people and then, plan something appropriately for them, for their mindset.* Therefore, ultimately its about how you plan and strategize to implement sustainability in an organisation,

4.5.4 Learning Curve

This a minor view from the respondents, nonetheless, it is worth to consider. Its important to be abreast with the knowledge and technology that is being churned out for sustainability, hence to be always in the learning curve.

If there are already some sustainability practices within the organisation, then I guess the organisation is already used to things like that and it would be easier. To a company that is starting out, sustainability I think there will be a learning curve, there will be some effort that it should acquire, maybe not in terms of the implementation, like I said certain things are kind of given, my example was labour practices, that's easy to me, but the knowledge, right, getting the... the right knowledge and the right, maybe partnership if that's what is needed, so, the learning curve when it comes to thinking about sustainability, I think would be the effort for somebody new in implementing, for somebody who has already implemented, then I guess the effort would be to, you know, continuously either making it better or continuously bring other parts of the business into a sustainability state of mind. (Respondent 25)

Along with the above, its important for organisations to use logic and reason to justify their sustainability.

We have to keep showing facts and figures so that people will believe in it, and of course, thirdly, the most ideal part of all is, what the ZZZZ Bank is doing is good. They say, "Okay, you promote those business, I will give them certain interest rate lower, and then, I will limit my exposure to certain business group that are non-sustainable or non-green." So, that's a very good approach. They're quite innovative in the sense. (Respondent 27)

Learning curve is pertinent due to rapid changes in technology and knowledge.

I guess that should be triggered more often, new norm, even though we understand that...that we live in a...living in this kind of the era that basically, everything has a very short shelf life, the company, the technology, may simply just be outdated in 1 or 2 years. But still, that makes it one of the enabler for any enterprises to sustain longer. So, I guess, when we're talking policies for sustainability that there should be something that could be embedded properly and also, I would say, also economically into your value chain (Respondent 24)

Thereupon, its important to know what's happening in the sustainable business world via conferences, workshops or expo, where such knowledge is exhibited and shared.

The learning curve will be more effectively managed if it is incorporated in the education system.

I say sustainability in business organisations cannot happen if it doesn't start very much earlier because at that corporate in the organisation, people are already in the working mindset, and because they come with no awareness on the importance of this sustainability, they're not going to carry it into the organisations because everything that has been taught in their tertiary, primary, secondary education is just on, hey, you know, you have to achieve certain goals for the company so that the company can make the money, so that you can earn your salary and you can take care of your family. But no sustainability thought has been put into an individual since they were young, before they arrived at their destination, right? So, sustainability in business organisations or even achieving the SDGs of the United Nations, which they have created for the...for the whole world to be a better place is not going to be...going to materialise if we do not provide

or give sustainability education for the younger generation. This is my final take. (Respondent 16)

The know-how on sustainability needs to start early so that the younger generation do not compartmentalise it from making profit. Instead, it is integrated in them and apexed at work.

4.5.5 Putting managing sustainable practices in a nutshell

Alliances/partnerships appears to be the main way of implementing and managing sustainability in organisations. As such, there needs to be trust and buy in of the idea amongst the parties who are going to collaborate. This is also called teamworking for a specific goal, where various experts are brought in to create sustainability. Diversity is celebrated to have an effective solution for sustainability problems.

Communication is key to managing sustainability. There needs to be a flow of information from top-down and bottom-up in an organisation with regards to sustainability. IF there is no clarity in the information and vision and mission, then it impairs the employees understanding and willingness to participate.

Size of a company is inconsequential to implementing sustainability. Big or small can engage in it. What is more crucial is the strategy and plan for it. Contrary to common belief, it is easier for small companies as the scope is narrow and can facilitate transactional change, before embarking on a transformational one.

Finally, a minor view is also crucial for managing sustainability. You cannot manage without knowing how to do so. Therefore, being in learning curve is crucial for this, as knowledge is constantly being updated in the field of sustainability. A precursor for this is education on sustainability which need to start at young, so that it does not seem to be alien or distant for the younger generation when they work.

Chapter 5 Discussions

This chapter discusses the findings from the study, particularly looking at how it contributes towards the research question

5.1. Making Sense of Sustainability

Making sense of sustainability comes primarily from the advocacy of sustainability in business, particularly from the Brundtland report. Also there exists various standards for sustainability such as ISO (Appendix 3) and accounting reporting (Appendix 4). ISO also corresponds to the ideals of SDG and how the business activities are organised around it. These frameworks are generic and organisations in different location interpret this for implementation. Hence, the findings indicated elements that go into making sense of sustainability.

Continuity is almost agreed by all as the main element of sustainability. The Brundtland Report (1987) indicates the need to have future generations to have the same resources as current generation. Most of the respondents are aware of that and extend that to the ability of a company to survive in future, particularly in having revenue to sustain that, as seen in the triple bottom line (Savitz and Weber, 2006). Miller (2011) also attests to this as increasingly business managers is trying to meet the shareholder value and sustainability. Survival mode is seen to be important for sustainability (Hulsmann & Grap, 2005; Parnell, 2010; PWC, 2011). Moreover Dyllick and Hockerts (2002) also applied Brundtland definition into business by making reference to stakeholders needs to be met continuously. Therefore, continuity is an important feature of sustainability.

Ernstoff and Willard (2022), concerned that when in crisis businesses tend to forego sustainability due to focus on short term decision making. Hence, they call for sustainability to be part of business continuity strategies and not to be disbanded in a volatile business period. They draw their example from the Russian-Ukraine war that made British grocery chain in Iceland to reluctantly observe its promise to

remove palm oil from its label due to oil palm plantation being a major driver of deforestation. They are to use sunflower oil from Ukraine as a substitute but it backfired due to the war. They were forced to reconsider another substitute for sunflower oil and it is palm oil. It proves to be a dilemma for them. So, while considering the issue of continuity in sustainability, it is to be considered during time of crisis too.

Continuity and survival also require for adaptability to either cultural beliefs or technology in the value chain or both. Al Thawwad (2008), concurs that technology transfers are needed for change and sustenance of a community and nation. Similarly, Vurro et al (2014) add that adapting joint processes and sustainability related standards are important to the success of Italian firms in integrating sustainability. Being adaptive also includes Human Resource Development policies, particularly on competencies and knowledge. Although, there are some who believe that existing staff can be retrained, yet expertise is sought mainly for value chain development. As Cheam (2017) discusses that sustainability needs to be built in, instead of bolted on, which necessitate a sound knowledge. Experts help to develop a holistic operational task for an organisation.

Reporting standards provides guideline for sustainable activities, but the practitioners appear not to be concerned about it as much as the consultants or reporting agencies. PWC (2014) reviewed FTSE 100 and 250 for and concluded that open, accessible and integrated reporting is increasingly important for UK's more forward- thinking organisations. The organisations surely need to do financial reporting on sustainable activities, yet they hardly mentioned it. They regard this as a normal procedure held by the finance department. In order to actualise sustainability, the interpretation is more useful to ensure it works.

Survival of the organisations also lies in the structural support that they have. Planning and strategizing give bedrock assumptions for sustainability. Stead & Stead's (1996), open living system corresponds to many of these assumptions, and

in making sense of sustainability, the interpretation is consistent with the respondents' responses. Meanwhile Corporate Citizenship (2015) makes a point of strategy as a framework for prioritization in an organisation intending to be sustainable. Various strategies for sustainability management were developed as in the literature review. All these strategies emphasise the People, Planet and Profit dimensions.

An interesting notation from the respondents was about job design. Most insist on clarifying tasks needed for sustainability, which also mean relooking at daily jobs and devise one that is conducive for sustainability (Knockaert & Maillefert, 2004; Van Dam et al, 2017; Novello & Carlock, 2019). Polman and Bhattacharya (2016) expound on the need to get employees from all level to engage on daily operations for sustainability efforts. A common reference for this in Malaysia can be from GRI guidelines, and Sustainability toolkits by Bursa Saham Malaysia. What was intriguing from the study is that no one mentioned sustainability toolkit. So, they base their interpretations on how sustainability works in their own organisation instead of referring to it.

People, planet and profit which is also known as the triple bottom line (Elkington,1998), is closely linked to the idea of sustainability. They are more concerned with the people and planet dimension in their organisation. Inadvertently, this also paves way for SDGs, where businesses are expected to play a role in meeting SDGs in their respective country. The triple bottom line also influenced how the value chain is revisited (Taghikhah et al, 2017; Isaksson, 2018).

While there seems to be a rising interest in people and planet, it does not mean that profit is neglected. Profit is derived from revenue which is essential for the survival of an organisation. As one particular respondent highlights that affluent companies can make more ethical decision making which is a peculiar statement because it links ethics with profit. Giscard d'Estaing (2003) agrees that profit need to be optimised in the long term and it is absolutely necessary for survival of a business

corporation. However, Hanson (2015) suggests that profit and ethics will always be in tension; so need to be in constant dialogue with staff and stakeholders in order to make better ethical decisions.

Mindset is transformational for sustainability, and contributory to all the element that were just discussed. Moreover, it is to be inculcated at all level in order to be more effective. For any changes of policy and strategy, it needs to be accompanied by mindset. Grayson et al (2008) developed a white paper for BT and CISCO stressing on a new mindset for corporate responsibility, which considers corporations' obligations towards the communities they serve and the environment they exist in. Zoria (2020) also spotlights the shift to a sustainability mindset due to evolution of consumerism, by addressing the anthropogenic impact on the environment.

What will be a better way to cultivate a new mindset, if not in a sustainable lifestyle, especially in school education curriculum? Few of the respondents indicated that lifestyle is perennial for successful adherence to sustainability goals. Nayar (2013) from WWF global accentuates sustainability in the school curriculum. Takemoto (2011) also agrees that education is the way to move forward with sustainable development in a community. Sustainability in business is not just about doing something to fulfil regulations or strategies, but it has to be internalised and acted on in daily life. The 3 'R' principles, reuse, recycle and reduce need to be a way of life without batting an eyelid.

In making sense of sustainability, institutional drivers are also explored, and interestingly most respondents have a more internal view on the drivers. Scott's (1995) framework for institutional drivers was used, namely regulative, normative and cognitive. The results show that normative drivers are more significant, especially leadership; because it provokes and nurture employees to embrace and develop sustainability. All respondents believe that a strong and encouraging leadership helps to drive the organisations towards sustainability. It is also normally

regarded as a top down approach, but need to be communicated effectively to all level in an organisation.

Certification for the products or services is also another compelling driver, such as the Forest Stewardship Council, and Roundtable on Sustainable Palm Oil (RSPO). This is particularly for business activities that involve land clearing and consumption of natural resources. According to rainforest alliance, certification is forceful for companies to exhibit their sustainability commitments; because they undergo rigorous regular audit exercises. Such certification also provides the relevant technology, tools and training for sustainable companies. Rainforest Alliance also believes that certification relates positively to customers insistence on addressing social and environmental issues. Saeed And Kersten (2019) attest to that particularly in the context of supply chain management. There companies are more inclined to have relevant certification with regards to the nature of their products and services. BSI Group (2014) also supports this by linking it to business performance.

Certification is also driven by consumers, who on their own are also consequential drivers, as they decide on whether a product and services are to be supported or not. Close (2021) who is a market practice leader from WWF international, says that consumers perceive brands and governments are equally responsible for positive changes. This is called the *eco-wakening* of consumers, and it is not just in developed countries, but also in developing and emerging economies. Fonterra New Zealand attributes this to a collective awareness and understanding of sustainability. Consumers are not naïve about sustainability, and many demands for businesses to be responsible, therefore, it is important for business organisations to be sustainable and consequently help to drive the profit.

Cognitive drivers are another set of drivers that are commonly mentioned, which ties in primarily to culture and moral values. Related to that is the mindset of the person-in-charge of sustainability and also spiritual belief. Culture plays a prime

role in driving sustainability; with regards to the attitude towards the physical and social environment of a business (UNESCO, 2012). It is also embedded in the corporate culture that drives the action of a business. Gaetan, & Zheer (2017) contribute culture as essential for sustainable urban development as supported by United Nations. Mindset as discussed earlier is about sensitivity to the triple bottom line concerns. Murphy (2021), Chairman of Digiplex acknowledges the influence of culture amongst Generation Y and Z to have a changes mindset. Li et al (2021) extends this concept to Cultural Intelligence which is instrumental for sustainability innovation in a company, which further supports the culture as a cognitive driver. Related to this is the idea of spirituality, which highlighted by a Buddhist entrepreneur. It may be a minor concern, yet there is a trend on the idea of Spiritual Capital. Onete et al (2019) highlights the connection between spirituality and sustainability in Bucharest. Saxena et al (2020) also present the influence of spirituality in embracing sustainable tourism in a coastal location in Bangladesh. This link still needs to be developed for being attributing factor in sustainability.

Besides the drivers another important concern for sustainability is managing the practices. From these alliances/partnerships are noted as the most common way to manage this, because it can utilise expertise of various parties for sustainability (Gray & Stites, 2013). However, it is not elaborated much on how they resolve any disputes arising from this. Culpan (2008) discusses on 3 key concepts related to alliances which are *knowledge assets*, *sustainable competitive advantage via strategic alliances*. Knowledge assets of the firm determines the core competencies and dynamism of the firm, which subsequently indicate its sustainable competitive advantage. These assets can be explored through strategic alliances that leads to new conceptual model to facilitate sustainability.

Managing sustainability also requires good communication is important There shouldn't be any apprehension from any level of employees regarding this. Since it is seen as top-down approach primarily, the strategy and operation need to be cascaded down clearly. Genç (2017) remarks that communication is vital for

transfer of ideas, thoughts or feelings for any planning or development of sustainability in business. Therefore, it is important to have a clarity of meaning and intention for this. Otherwise, it will deter proper understanding of how to execute sustainability in business. There is also consideration for any gender or cultural variation in communicating sustainability. Newig et al (2013) also agree that sustainability issues are highly complex and uncertain, hence proper communication is crucial to cope with these challenges.

Size is also not an issue for an organisation to be sustainable. All respondents agreed to this and even noted that it can be easier for small organisations because the decision-making process and overhead is manageable. Although the bigger organisation has more resources, their scope is bigger to manage. Aguilar-Fernández, and Otegi-Olaso (2018) mention the differences lie more on their challenges for it. This calls for a better support for SMEs to engage sustainability, as they can also start at transactional level before becoming transformational.

A minority of the respondents advocate for the company to be in learning curve, which incidentally mean to be a learning organisation. Since, technology for sustainability is constantly upgrading, it is important to be attentive to this, eventually consolidating the initiatives in organisations. Lew (2020) view sustainability thinking as a creation of new knowledge by linking and mining various information that is available for decision making. It also looks back at different functional areas in an organisation to make the connection. McMichael (2001) proposes for a *sustainably ordered* world instead of a political New World Order, as this will give an ecological stance/knowledge that enables them to be more effective. So, learning constantly about sustainability is useful for innovation and implementation of better sustainability practices.

To business, sustainability thinking is really about creating new knowledge, connecting the dots differently, mining through the plethora of information and data points that all firms have available, but looking at them differently with respect to management decision-making. This almost always requires connecting different functional areas, working between business silos.

5.1.1 Understanding Sustainability

Generally, organisations make sense of sustainability in a functional manner. It emphasised continuity and survival because for business organisations that is a pressing matter. So, for sustainable organisations it is important to have continuous supply of resources. Due to pressures of climate change, there is a need to be responsible in making decisions that promotes environment stability. From the findings the respondents are keen to take measures for this by promoting recycling, considerate use of energy and ensuring that the suppliers are also responsible in their sourcing of supplies.

The responsibility decision also correlates to the emphasis on the triple bottom line that was advocated by Elkington. There is also an addition of Prosperity in that which looks at more extensive outreach of sustainable considerations. Moore (2015) urges countries who are going into SDG to shift their attention to prosperity and not just sustainable development. There should be greater recognition on the critical role of political and social innovation in unleashing potentials to flourishing in a context of finite resources. Since there is no single route to prosperity, diversity of objectives is essential which can be learned from the initiatives of Global South in agroecology.

Continuity and survival, and the triple bottom line need to be strategized and planned in any organisations. Therefore, planning and strategizing composites the making sense of sustainability. Organisations believe that strategy is vital to plan sustainability, whether it is transformational or transactional. Arafah et al (2018) remark on the need for marketing strategy for renewable energy in Indonesia.

Haldorai et al (2022) point out that for a hotel to have green performance, the top management green commitment green strategy has a direct impact to green hotel environmental performance. And Ezra's (2022) study on technology sector in Indonesia also attests to the need to integrate sustainability strategy into business.

Moving from strategizing and planning, business organisation need to have structural support to enable organisations to implement sustainability. A key component for this is to have a work environment that encourages innovation, thus encourage experiments. Moreover, job design is important to integrate sustainability practices. Organisational support would not be effective if employees working in organisations do not have any idea about it particularly those in shopfloor. Therefore, shared understanding is important to ensure sustainability cascades to all levels in an organisation. This is also perennial to having an organisation culture that supports sustainability. The respondents recognise the importance of this. In lieu with that there is a recognition that job design needs to be revisited. Siddiqui et al (2022) arrive at the nature contemporary jobs need to have a focus on integrating health, technology, and economical disciplines, so that SDG of decent work and economic growth can be accomplished. This can be a tough task knowing that company need to have the right knowledge to design this. Expert knowledge is expensive and there is a question on how much is the organisation willing to spend on this.

Understanding sustainability also encompasses a mindset and a lifestyle that embraces sustainability. There is a difference between truly internalizing sustainability and paying lip service to the idea of sustainability. Respondents had expressed the need for education on sustainability in order to appreciate the value of sustainability and apply it at all levels in life. As for the mindset Broo, (2022) determines three important ones, which are systems mindset, design mindset and futuristic mindset. As a whole there is a need to think in an interconnected manner which is holistic, that every department has a role to play in order to support sustainability. So, there is no thinking in isolation, for e.g just emphasise on

recycling but neglect the other players in the value chain. Bohme et al (2022) develops a relational lifestyle framework, which is identified through patterns of thinking, being and acting in a community setting. They concur that lifestyle changes for sustainability directs policy settings, and that depth is more important than breadth. A final note in this is a paradigm shift in our daily living to accommodate sustainability.

5.1.2 Drivers of Sustainability

Understanding of sustainability can also be influenced by the drivers. Despite the sustainability guidelines that was released by Bursa and various reporting standards (which have been discussed earlier), most respondents do not see them as a main driver for sustainability. Instead, leadership and consumers seem to be the main driver. Hence, leader's direction for sustainability is seen as a 'mantra' to be followed in an organisation. There is a concern with this particularly on how it cascades down to lower ranks in the organisation, as these are carried down by managers or shopfloor supervisors.

The other important driver is the culture, whether it is an organisation culture or the leaders' religious culture, it clearly informs the way sustainability is enforced in an organisation. Minton et al (2022) draws a link between religion and sustainable consumption. So, individual's religious background does influence on their choice for sustainability. On the other hand, organisation culture influences how sustainability is practiced (Assoratgoon & Kantabutra, 2023). Such organisational culture looks at vision and values that accelerates sustainability practices.

Consumers' preference also indicates the need for sustainability in organisation. As mentioned earlier the Millennials prefer to buy responsibly, thereby recognizing how a product is produced or a service is rendered. Herman et al (2022) attributes to the willingness of customers to pay sustainable packaging and this brings to the question on how government determines sustainable packaging. Marcon et al (2022)

however shows that there is a minimum impact of 'green' products and consumer preference. Nevertheless, they propose more extensive studies on this.

However, the respondents in this study claims that consumer's choice drive their sustainability action.

5.1.3 Organising Sustainable Practices

Once the understanding and drivers are recognised, then it comes to how do organisation organize sustainable practices.


Forming partnerships/alliances can capitalise on expert knowledge. Rajan & Sushil (2022) express that meeting the SDGs is tough as it may involves expertise beyond the organisation. So, here they suggest to form alliances to fill in the gap between different expertise. So, developing alliances becomes a necessity.

Besides alliances, proper channel of communication is vital to share a common understanding of sustainability. This is to encourage debates or clarification pertaining to how sustainability is practiced. Mogaji et al 2022 also adds that communication channel is important for green marketing activities. They were interested in understanding better signs, symbols and nudging for green marketing communications to enhance consumer behaviour, and to influence consumer subconscious mind to be receptive to the product.

Learning Curve is crucial to enhance innovation in sustainability. Learning organisations encourage learning through mistakes so as to enable innovation. Its also a way to keep abreast with the knowledge that is transpiring for sustainability. Janssens et al (2022) mention that frameworks for learning in also proposed by European countries to support learning sustainable development in schools. That is a good attempt to start the education for sustainability in schools before encouraging it at an organisational level.

5.2 Summing up making sense of sustainability

Table 7: Making Sense of Sustainability

Sustainable Business Intent (The need to have sustainability in an organisation. Determined by the drivers	Cues for this intent (How do they intent to strategize it)	Interpretation and intention of the cues (What are the activities that are implemented.)	Outcome (This includes alliances formed and activities for sustainability)
			
<ul style="list-style-type: none"> - Based on standardisation policies. - Based on government policies that are tied in to SDG. - Based on company strategy. 	<ul style="list-style-type: none"> - The management is more aware of the triple bottom line principles. - There is more emphasis on 3R at work, especially on saving energy and rubbish management. 	<ul style="list-style-type: none"> - To plan activities that will consider People, Planet and Profit. - To develop long term plan for continuity and survival - Recycling should be a second nature to all employees 	<ul style="list-style-type: none"> - Form partnerships to better manage sustainability, due to differing knowledge. - Have better understanding on how sustainability can be implemented - Attentive to Consumer needs and create relevant products or services.

		<ul style="list-style-type: none"> - To get suppliers in the value chain that is also doing responsible business sourcing. 	<ul style="list-style-type: none"> - Acknowledged in the business world for championing sustainability. - Greater awareness in the organisation for importance of being sustainable - To be a learning organisation so that can learn and adapt new knowledge regarding sustainability
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Chapter 6 – Conclusions

6.1 Summary of the study

This study is on sustainability in Malaysia, whereby there is a transition from CSR to Sustainability nationwide. The formation of Business Council for Sustainability and Responsibility Malaysia (BCSRM) supported the practice for sustainability in Malaysia. Along with Securities Commission and Bursa Saham, sustainability was developed and enhanced in Malaysia. However, there is a curiosity and interest on how sustainability is perceived and implemented. There are many guidelines and toolkits developed, but to what extent is this being embraced and followed remain to be an interest. As this takes an interpretive approach, it will be attractive to know whether there is a unanimous understanding or it differs when it is deemed suitable for the nature of their respective business. Extending that, drivers for sustainability is delved into, specifically institutional due to literature significance. Subsequently, an enquiry is made on how is sustainability organised, as it is instrumental for practice. Therefore, a qualitative study was planned and executed, whereby 30 interviews were conducted. The respondents are practitioners of sustainability in their company, and they were selected using purposive sampling. There was a wide spread of industry so as to give a more diverse range of answers. Each interview lasted between 45 to 60 minutes and was transcribed; and analysed using a combination of thematic and sensemaking approach. A framework for this study was adapted from Jackson 2010 who had previously adapted from 3 different studies on sensemaking.

6.2 Research Objectives & Findings

The study aims to discover how do Malaysian organisations understand and develop sustainability. It is intended to acknowledge how the practitioners interpret sustainability for practices in their organisation.

Findings are summarised here based on the research questions. The first research question is about how organisations in Malaysia make sense of sustainability. The respondents were keen to implement sustainability in their organisation, and it is either clearly stated in their policy or informal foundation of values that form mission and vision. There were both transformational and transactional implementation of sustainability, with the long-term mission being the former. Brundtland Report clearly influenced their interpretation of sustainability, even though there are few who had not heard of it before. But, the essence of this report had been repeated at different platforms, hence respondents being aware of it despite not knowing the origin. The essence is referring to *development that meets the needs of the present without compromising the ability of future generations to meet their own needs*. It is understood as long term oriented and to have resources available for the future generation to survive too. It has been modified by Dyllick & Hockerts (2002) for business as the need to ensure stakeholders interest will not be forsaken in future at the expense of an organisation's interest. Consistent with this, respondents emphasise the need to have a continuity in their business activity as this is linked with survival. In order to be effective, there needs to be proper planning and strategizing, and not as an afterthought. Along with this, structural support is also required, especially in revisiting work designs. Respondents opine that conventional work tasks will not be sufficient, instead need to have training or relevant expertise instilled in employees for efficiency. Shared understanding of sustainability becomes instrumental to embrace it all levels of hierarchy in an organisation. This will eventually translate into a mindset that is conducive for sustainability. Few respondents also call for a much bigger intervention, firstly in school, where students are inculcated with the value of sustainability and subsequently it becomes a lifestyle that is second nature to them. According to them, this will be the real success for embodiment of sustainability at workplace later.

A PWC survey on workforce hopes and fears in 2023 informs that the workforce has no urgent need to push their employers to be responsible for climate change. This is consistent with Asia Pacific CEO's plan to not increase emphasis on climate

actions in the short term. So this questions whether the understanding of sustainability can influence the decision making process. This is a concern as business organisations may not be inclined to look for options that have long-term solution. This goes on to show that despite knowing all the reasons for sustainability and the drive for it, organisations can still be selective of it when faced with short term decisions.

PWC also supports circular economy as a strategy for business, particularly in efficiently managing resources. This is seen as a positive transformation to support sustainability as it focusses on use of renewable energy and waste management.

Chladek (2019), also expresses that sustainability in business is not purely altruistic. She uses the term doing well (financially) and doing good (solving social and environmental problems). Companies need to make money first before looking at people and planet element in the triple bottom line. So, a business organisation, normally need to have a profit turnaround before enabling it to engage in sustainable activities. Surprisingly this in not strongly stated by the participants.

Planning and strategizing become important for sustainability as it becomes an overall way of directing business to development and profit. If sustainability is not a strategy, then it is not transformative in the way business is run. Rafi (2023) attests to this by stating that sustainable corporate strategies are the future as it is driven by investor, customer and regulatory demands. So this is important for the implementation of sustainability in business.

Second research question is to explore the existence of institutional drivers for sustainability, which determines how this is perceived for action, thus making them important. Surprisingly the respondents do not express any external drivers influencing sustainability in their organisations. However, their answer seems to depict differently. So, National Regulatory Bodies played a role in guiding sustainability; similarly existing legal framework in the country for practicing

sustainability. Along with that there is international regulations for specific industry in order to participate in the international trade. For example, RSPO for the plantation sector. Financial Reporting mechanism such GRI and ESG also influence sustainability as companies are to declare or include them in the report. These make up the regulatory institutional drivers. The next set of drivers are normative and this is more acknowledged by respondents. The primary normative driver is leadership which was agreed by many. Sustainability is seen to be a top down approach and innovative process; thus, good leadership is vital. This is followed by certification or auditing process, which is also an important driver because it is adherence to standards requirement which is necessary. Another normative driver is consumers, which is also agreed by many. Consumers' demand for responsible brands to urge business organisations to be more sustainable. Shifting needs and tastes of consumers also put business organisations on constant alert for adjusting to it. Human Resource Development is also a driver to sustain talent in an organisation. Staffing and opportunity for development attracts employees to remain and practice sustainability. On a related matter is education, that is seen as a normative driver. As mentioned above those with an early sustainability education background will innately embrace this and drive the practices in the company. Lastly profit and cost is also a vital normative driver. Businesses will invest on sustainability when they see a revenue from it too and ensure that it is sustained.

Cognitive institutional driver is the last group of drivers, where it is predominantly culture here. The cultural practices of people, particularly in the Anthropocene era can be a driver too. Culture is a very broad topic, and here it looks at personal culture that supports being responsible to the environment and the people, the 2Ps from the 3Ps. This personal culture transfers into corporate culture which once ember into vision and mission also leads the company into the direction of sustainability. A related driver to that is moral and values link that influence people to be sustainable. A specific example given in this study is about the Buddhist tradition that requires responsible interaction between members of the society. Last cognitive driver is the

mindset. As one of the respondents mentions, there is only one planet and we need to save it for our children. Resources are not bottomless pit, and if our younger generation could not have access to it, then it's a disaster. So, there is a need to have the mindset for 3R, in order to curtail the use of resources. Also, this mindset can drive innovative processes to be sustainable in the value chain. On the whole there is an overlap of drivers in all companies. Regulative drivers are a must and need to be adhered too. And normative drivers seem to be more popular, particularly leadership and consumers. Branding activities leading towards sustainability is seen to useful to sustain customer based for a product or service. Finally, a big driver under cognitive is culture, which extends from personal culture to corporate culture.

Ranta et al (2018) links drivers to circular economy that seems to be increasingly the strategy into sustainability. Regulatory drivers are important to ensure that the circular model prerequisites will be followed by business organisations. Normative drivers are needed for recycling activities; thus leaders are important to inculcate it. Reuse which is related to the 3R requires cognitive drivers as it needs to change the perception of consumers.

Tura et al (2019) study indicated the importance of drivers to ascertain the practice of Circular Economic Model. They regard regulatory and education drivers are important to implement new knowledge that supports Circular Economic Model. Ivic et al 2021 also concur that drivers are crucial for sustainability implementation in European countries.

Third research question is about organising sustainability in organisations. Most respondents informed that they form alliances or partnerships for to implement their sustainable activities. This is to share the expertise and skills required for the innovative processes. The alliances are not just with NGOs, but also government agencies, Non-Profit organisations (NPO) or any other business organisations that has matching goals. Such alliances are preferred for effective distribution of costs and expertise. This can be considered to be the height of teamworking in business. Besides alliances a key way of organising is to have a good communication process,

in order to avoid *noise* or gap in communication which is often referred to as miscommunication in the organisation. Communication, whether top-down or bottom-up need to be distributed clearly so that sustainability process is understood well and has maximum participation from all employees. There is a view that only big companies can be sustainable, and this view is dispelled by all participants. They said challenges will be different for different size of organisations, but it is possible. A minority view that is worth considering for this research question is to remain in learning curve for sustainability. Knowledge is a powerful tool for success in innovation and it is also constantly changing. Therefore, it is important to be open and receptive to changing thinking and doing in an organisation pursuing sustainability.

Engert & Baumgartner (2016) case study illustrates communication as one of the factors for successful implementation. Employees need to be kept in the loop about sustainability strategies, or else they could not internalise it. Another case study on tourism in the German Alps by Paunović & Jovanović (2017) show that the indicators of sustainable tourism and stakeholder management need to be clearly communicated so that tourists will be interested in that region. This looks at communication to consumers. Mendoza-Fong et al (2018) also link the use of information communication technology to successfully implement green supply chain. They call for a rigorous update of the ICT.

6.3 Implication of Study

This study is exploratory hence revisiting the idea of sustainability that is being embraced in organisations. Despite the existence of toolkits and guidelines, practitioners still regard the use of sustainability is industry dependent and it comes from company's vision. No one mentioned about the toolkits by Bursa or regulatory bodies, besides the financial reporting. There is a need to put into perspective these supporting guidelines and look into providing more support to organisations on how to use these toolkits. It also shows two key players in driving sustainability, which

are leadership and consumers. Therefore, consumer preferences need to be paid attention to in driving sustainability. Similarly, leadership where there is a unanimous agreement that sustainability is top-down approach and need to be guided by top management. So, leaders need to provide the path to sustainability (Angus-Leppan et al, 2010). More efforts need to be in developing this inclusion for sustainability in organisation.

The study also shows that interpretation plays an important role on sustainability. There are views that it is about environment only or about the 3R principles at work or that it is only the responsibility of certain groups. Macnaghten's (1995) report on perception of Lancashire community shows this disparity, but it was improved after widespread awareness and education on it. Interpretations of customers are also significant as they are not one-dimensional, instead multi-dimensional by taking into consideration of all the triple bottom line principles. Simpson and Radford (2012) study on consumer perceptions attest to this as well. How business organisations make sense of sustainability also integrates the 3P principles, so it just goes on to support the triple bottom line viewpoint (Eizaguirre et al, 2019).

A relevant implication of the study is in forming alliances to organise sustainability activities in organisations. Since sustainability can be a lonely job as indicated by Respondent 29, it is good to have partners that can work together to achieve respective organisational goals. It is not new, but it is also linked to the need of being in learning curve in order to maximise resources for sustainability. This is also particularly important for SMEs to successfully implement sustainability. Russo and Schena (2021) studied 1,834 alliances in Italy noted that for SMEs that consider sustainability objectives as the basis of the alliance formation, the *greatest economic benefits are linked to an ambidextrous alliance*. It encourages SMEs to form alliances for sustainability.

Another implication of the study is about size and practice of sustainability. While size of company correlates to the practice of sustainability (Gomez et al, 2015),

there is also a view that knowledge plays a role in ensuring that company of all sizes can practice sustainability (Hörisch et al, 2015). Once a specific knowledge for sustainability is made known then company of all sizes can apply. So, this relate to organising sustainability in organisations where being in learning curve is perennial.

Making sense of sustainability in organisations contributes towards consolidating sustainability practices in Malaysia. Understanding sustainability is first and foremost important for any organisation. The findings showed that the understanding for sustainability comes from the functional aspect of sustainability. This is primarily linked to continuity which was based on Brundtland Report. However, the continuity here is for the survival of the organisation and in order to do that they need to manage the stakeholders' needs which relates to Dyllicks and Hockerts definition of sustainability.

So, a main implication of this study is that the understanding and drivers can be considered when an organisation profess to be sustainable. While the organising component help to suggest how to manage sustainability. Despite the regulatory guides for sustainability in Malaysia, this study is to show how sustainability is perceived and interpreted for 'actual' application.

Another implication of this study is in the field of Anthropocene. This is widely discussed in the realm of natural science. It is assumed that humans normally make decisions for their own selfish interest and disregard nature. However, all the respondents answer indicate that organisations are redesigning their value chain to give regards to nature. Although the business organisations do this in order to be in the race for sustainability as many regulatory bodies require it, yet there seems to be a lesson learned from natural calamities which indicate a more responsible way of managing nature.

The seems to be a missing link to the whole notion of sustainability, i.e., sustainable consumption. Heavy consumption will use resources intensely. Here education is

important as to create better awareness of sustainability and hopefully reduced consumption. Finally, being sustainable is not restricted to big companies only. Smaller companies also can engage this. Most importantly they need to be in the learning curve so that they can learn efficient ways of implementing sustainability without incurring higher costs.

6.4 Limitation and Suggestion for Future Research

Since, this is an exploratory study, future studies can be divided into 2, public listed companies and SMEs (profit and non-profits). This will help to see how both size companies implement and manage sustainability. It will give a better picture on how sustainability is carried out in Malaysia. Also, the studies are mainly carried out in Klang Valley. Though it's the center of commercial activities in Malaysia, there are other free trade zones that exist in Malaysia. This would be parallel to the Shared Prosperity Vision that Malaysia subscribes to as suggested by the UN.

A multimethod approach will be useful to have better validation for such study. It helps with triangulation of the data to have more accuracy. Such study will be useful if the sample size is to be bigger and more all-encompassing. This will be a good method for the above-mentioned future studies.

There is a mention of green tax in the background of sustainability in Malaysia. However, this was not recognised by the participants. It will be good to do future studies on green finance. According to Akomea-Frimpong et al. (2022) green finance is not something new. It has been around prior to 1990, but only since 1990 there are materials for them to review. So, in Malaysia since we have allowance for green tax, it will be relevant to see how companies engage this in their operations and reporting.

The respondents have mentioned communication as important driver for sustainability hence it should be managed well in organisations. Pan et al. (2022)

confirms the need for more studies in the Information Services community to take more efforts in studying solutions for managing digital sustainability. Although their emphasis was on environmental impacts, it will also be useful to look at how this is used for strategizing, planning and implementing sustainability.

de Villiers et al (2022) explored the Extended External Reporting (Non-Financial and Value Reporting for sustainability) to identify factors that influence reporting practices. This will be also useful to explore in Malaysia particularly on how the content meets stakeholders' expectations and information needs. In addition to ESG reporting, it will be good to explore this so that Malaysian business can understand how such reporting can have better market consequences particularly in looking at system approach and design thinking on sustainability.

'Malaysia is truly Asia' is a popular slogan for Malaysian tourism. There is a need to look at how tourism industry manage sustainability especially after being hit badly during the pandemic era. Alonso-Muñoz et al (2022) call for a differentiation by geographical areas to see whether there is a need to customize sustainable indicators. By using such indicators decision makers and consumers will know whether its possible for lower-impact tourism.

Lastly, making sense of sustainability can deeply explore the primary and secondary sector. There were not many willing participants from this sector for this study. But, it is very important to know how sustainability is practiced in these sectors as they can be resource intensive. The oil spills, deforestation due to oil palm plantation and manufacturing industry with resource intensive and low waste management require further probing into. Despite the guidelines by regulative body, how do these sectors maintain profit while managing the people and planet elements. In Malaysia to get respondents for these industries is a tough job, as they need clearance from the higher-ranking bosses before engaging in such interviews. So there is a need to approach associations that oversee these sectors to get into such studies.

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APPENDIX 1

Information for Research Participants

Thank you for agreeing to participate in the research project. Your participation in this research is voluntary, and you may change your mind about being involved in the research at any time, and without giving a reason.

This information sheet is designed to give you full details of the research project, its goals, the research team, the research funder, and what you will be asked to do as part of the research. If you have any questions that are not answered by this information sheet, please ask.

What is the research project called?

Sustainability in Organisations – Sensemaking in Malaysia.

Who is carrying out the research?

This is a university funded PhD and the research is self-funded.

What is the research about?

Sustainability is becoming an increasingly important topic for business organisations in Malaysia, especially with the support of various governance agencies like Securities Commission and Bursa KL. Also, the sustainable development goals by UN and Malaysia 11th Economic Plan embedding these goals saw a rise in the phenomena of sustainability in business organisations here. However, it remains to be seen whether this idea is 'bolted on' or 'built in', with the latter being more effective for long term sustenance. Hence this research aims to discover how do Malaysian organisations understand and develop sustainability. This raises 3 research questions to be explored, i.e.

- i. How do organisations in Malaysia make sense of sustainability ?
- ii. What motivates them towards sustainability?
- iii. How do organisations develop & manage responsible business practices for sustainability?

What groups of people have been asked to take part, and why?

There respondents are those who are involved in sustainability design and implementation in their organisations. Hence, they have to be senior executive or managers in their organisation.

What will research participants be asked to do?

They will be asked to participate in an audio-recorded interview for a period of 1 hour. If it is requested their anonymity can be assured by providing a pseudonym for the respondent or simply labelled as numbers or alphabets.

Also their company will only be briefly described in terms of nature of the business and not the name of the company.
Their participation in this research is voluntarily.

What will happen to the information I provide?

The information will be stored in a locked cabinet or password protected word document. Direct quotes will be used where necessary in the analysis for emphasizing on an idea. However anonymity is assured as pseudonyms are given to the participants.

What will be the outputs of the research?

PhD and related peer reviewed publications or conference papers.

Contact details

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Complaint procedure

If you wish to complain about the way in which the research is being conducted or have any concerns about the research then in the first instance please contact the *[Principal Investigator or supervisor]*.

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Appendix 2

Title: Sustainability Standards from ISO

ISO Standards, examples	Developed using ISO Guide 82 Yes/ No	Delivers on SDG
ISO/Guide 82:2014 Guidelines for addressing sustainability in standards		Almost all
ISO 26000 Guidance on Social Responsibility	N (published before Guide 82)	Almost all
ISO 20400 Sustainable Procurement -- Guidance	Y	Almost all
ISO 20121 Event sustainability management systems -- Requirements with guidance for use	N (published before Guide 82)	Almost all
ISO 26000 Guidance on Social Responsibility		1.No poverty
ISO 37120 Sustainable development of communities — Indicators for city services and quality of life	?	1.No poverty
ISO 26000 Guidance on Social Responsibility		2.Zero Hunger
ISO 22000 Food safety management	?	2.Zero Hunger
ISO 4002 Equipment for sowing and planting	?	2.Zero Hunger
ISO 4197 Equipment for working the soil	?	2.Zero Hunger
ISO 6880 Machinery for agriculture	?	2.Zero Hunger
ISO 20635 Infant formula and adult nutritionals	?	2.Zero Hunger
ISO 1871 Food and feed products	?	2.Zero Hunger
ISO 26000 Guidance on Social Responsibility		3. Good health and well-being
ISO 11137 Sterilization of health care products	?	3. Good health and well-being
ISO 8828 Implants for surgery	?	3. Good health and well-being
ISO 18615 Traditional Chinese medicine	?	3. Good health and well-being
ISO/IEEE 11073 Health informatics -- Point-of-care medical device communication	?	3. Good health and well-being

TS 13131 Telehealth services	?	3. Good health and well-being
IWA integrated health and care services for aged societies	?	3. Good health and well-being
ISO 26000 Guidance on Social Responsibility		4. Quality education
ISO 26000 Guidance on Social Responsibility		5. Gender equality
ISO 18091:2014 Quality management systems - Guidelines for the application of ISO 9001:2008 in local government	?	5. Gender equality
ISO 11228-2:2007 Ergonomics - Manual handling, Part 2: Pushing and pulling	?	5. Gender equality
ISO 26000 Guidance on Social Responsibility		6. Clean water and sanitation
ISO 14046 Water footprint	?	6. Clean water and sanitation
ISO 15839 Water quality	?	6. Clean water and sanitation
ISO 24516-1 Drinking water distribution networks	?	6. Clean water and sanitation
ISO 24518 Crisis management of water utilities	?	6. Clean water and sanitation
ISO 24526 Water Efficiency Management Systems	?	6. Clean water and sanitation
TMB/NP Sustainable non-sewered sanitation systems	?	6. Clean water and sanitation
ISO 26000 Guidance on Social Responsibility		7. Affordable and clear energy
ISO 50001 Energy Management	?	7. Affordable and clear energy
ISO 9553 Solar energy	?	7. Affordable and clear energy
TR 10217 Solar energy -- Water heating systems	?	7. Affordable and clear energy

ISO 13065 Sustainability criteria for bioenergy	?	7.Affordable and clear energy
ISO 17743 Energy savings	?	7.Affordable and clear energy
ISO 20619 Calculation methods for energy savings	?	7.Affordable and clear energy
ISO 13065 (FDIS) Sustainability criteria for bioenergy	?	7.Affordable and clear energy
Clean cookstoves and cooking solutions	?	7.Affordable and clear energy
ISO 26000 Guidance on Social Responsibility		8. Decent work and economic growth
ISO 45001 Health and Safety	?	8. Decent work and economic growth
ISO 37001 Anti-bribery management systems	Y?	8. Decent work and economic growth 10. Reduced inequalities
ISO 26000 Guidance on Social Responsibility		9. Innovation and infrastructure
TR 37150 Smart community infrastructures - - Review of existing activities relevant to metrics	?	9. Innovation and infrastructure
ISO 37154 Smart community infrastructures -- -- Best practice guidelines for transportation	?	9. Innovation and infrastructure
ISO 21542 Building construction -- Accessibility and usability of the built environment	?	9. Innovation and infrastructure
ISO 50501 Innovation management system	?	9. Innovation and infrastructure
ISO 26000 Guidance on Social Responsibility		10. Reduced inequalities
ISO 26000 Guidance on Social Responsibility		11. Sustainable cities and communities

ISO 37101 Sustainable development of communities - Management systems	?	11. Sustainable cities and communities
IWA 9 Framework for managing sustainable development in business districts	?	11. Sustainable cities and communities
ISO 28000 Security management		11. Sustainable cities and communities
ISO 37104 Guide to establishing strategies for smart cities and communities	?	11. Sustainable cities and communities
ISO 37120 Sustainable development of communities -- Indicators for city services and quality of life	?	11. Sustainable cities and communities
ISO 10711 Intelligent Transport Systems	?	11. Sustainable cities and communities
ISO 12720 Sustainability in buildings and civil engineering works	?	11. Sustainable cities and communities
ISO 26000 Guidance on Social Responsibility		12. Responsible consumption and production
ISO 26000 Guidance on Social Responsibility		13. Climate Action
ISO 14001 Environmental management systems	?	13. Climate Action
ISO 14044 Life cycle assessment	?	13. Climate Action
ISO 14064 Greenhouse gases	?	13. Climate Action
TS 14067 Carbon footprint of products	?	13. Climate Action
ISO 14080 Framework and principles for methodologies on climate actions	?	13. Climate Action
ISO 10987 Earth moving machinery – sustainability	?	13. Climate Action
ISO 26000 Guidance on Social Responsibility		14. Life below water

ISO 30000 Ship recycling	?	14. Life below water
ISO 29400 Ships and marine technology -- Offshore wind energy	?	14. Life below water
ISO 21070 Marine environment protection	?	14. Life below water
ISO 35101 Petroleum and natural gas industries -- Arctic operations	?	14. Life below water
ISO 12878 Environmental monitoring of the impacts from marine finfish farms	?	14. Life below water
ISO 19900 General requirements for offshore structures	?	14. Life below water
ISO 26000 Guidance on Social Responsibility		15. Life on land
ISO 14055 Combating land degradation and desertification	?	15. Life on land
ISO 38200 Chain of custody of wood and wood-based products	?	15. Life on land
ISO 23611 Soil quality -- Sampling of soil invertebrates	?	15. Life on land
ISO 15952 Effects of pollutants on juvenile land snails	?	15. Life on land
ISO 22030 Soil quality -- Biological methods	?	15. Life on land
ISO 11850 Machinery for forestry -- General safety requirements	?	15. Life on land
ISO 26000 Guidance on Social Responsibility		16. Peace and Justice
ISO 19600 Compliance management systems	?	16. Peace and Justice
Not applicable as this SDG addresses signatory states (government agencies, institutions, public policy), not organizations (as ISO standards do)?		17. Partnerships

Source: <https://iso26000.info/sustainability-standards-from-iso/>

Appendix 3

Title: Sustainability organisations

A listing of selected organisations, associations and professional bodies working with environmental and sustainability issues.

Accounting for Sustainability

Body aimed at developing practical guidance and tools for embedding sustainability into decision-making and reporting processes. The website provides a how to guide on connected reporting and examples of published reports.

Business in the Community

UK organisation working to develop frameworks for responsible business. The website offers case studies, publications and research studies.

BSR

Membership organisation for companies 'who have an interest and commitment to improving their overall performance in key CSR areas'. Resources include research reports and case studies.

Capitals Coalition

The Capitals Coalition was formed in 2020, to unite the Natural Capital Coalition and the Social & Human Capital Coalition. The new Capitals Coalition aims to work collaboratively to ensure that the value that flows from nature, society and people - as well as the economy - collectively informs public and private sector decision making.

Carbon Trust

Organisation supporting businesses and the public sector to cut carbon emissions, save energy and commercialise low carbon technologies. The website gives information on climate change legislation, emerging technologies and guides.

Ceres

US coalition of investors, environmental and social advocacy groups and other public interest organisations aiming to work with companies to tackle sustainability issues. Resources include reports and webinars.

Climate Disclosure Standards Board

International consortium of business and environmental NGOs. Offers companies a framework for reporting environmental information and natural capital in mainstream reports such as the annual report, 10-K filing or integrated report.

Corporate Reporting Dialogue

The CRD aims to strengthen cooperation, coordination and alignment between key standard setters and framework developers in the corporate reporting landscape.

Its Better Alignment Project is focused on achieving improved alignment between major sustainability reporting frameworks.

CSR Europe

Professional network connecting companies to share corporate social responsibility best practice and projects. The website offers a toolbox of ideas and advice to help organisations implement CSR.

European Sustainable Investment Forum (Eurosif)

Eurosif is 'a pan-European network and think-tank whose mission is to develop Sustainability through European financial markets'. The Eurosif website includes a survey on the state of the European SRI market.

Ethical Investment Research Service (EIRIS)

EIRIS is a 'global provider of independent research into the environmental, social, governance (ESG) and ethical performance of companies'.

Global Reporting Initiative (GRI)

The Global Reporting Initiative (GRI) is a not for profit organisation which developed one of the most widely adopted sustainability reporting frameworks. The website includes access to the latest version of the GRI's Sustainability Reporting Standards (GRI Standards).

Institute of Business Ethics

Charitable organisation promoting ethical standards in management and industry. The website offers briefings on good practice guidance and an annual survey on UK attitudes to business ethics.

International Integrated Reporting Council

The IIRC is an international organisation with a mission to "create a globally accepted integrated reporting framework which brings together financial, environmental, social and governance information in a clear, concise, consistent and comparable format." In December 2013 the IIRC published its Integrated Reporting Framework, which promotes a sustainability-led form of corporate reporting.

International Platform on Sustainable Finance (IPSF)

The IPSF is an international forum for public authorities; it aims to promote integrated markets for environmentally sustainable finance and help scale up environmentally sustainable finance internationally. Its 2020 Annual Report examines global trends and evolutions within sustainable finance in the COVID-19 context, as well as how to achieve alignment between sustainable finance investment assessment tools.

OECD

The Organisation for Economic Co-operation and Development compiles a wide

variety of statistics and reports on sustainable development, including environmental indicators and outlooks.

Principles for Responsible Investment Initiative (PRI)

PRI is a United Nations-backed initiative which has brought a network of international investors together to put into practice the Principles for Responsible Investment devised by the investment community.

Social Investment Forum

The Social Investment Forum is a non-profit US membership association ‘for professionals, firms, institutions and organisations engaged in socially responsible and sustainable investing’.

Sustainability Accounting Standards Board (SASB)

A U.S. non-profit organisation that produces sustainability accounting standards for by publicly-listed corporations in the U.S.

Task Force on Climate-Related Financial Disclosures

Task Force set up by the Financial Stability Board (FSB) which provides a framework for climate-related financial disclosures for use by companies in providing information to investors, lenders, insurers, and other stakeholders.

Source: <https://www.icaew.com/library/subject-gateways/environment-and-sustainability/sustainability-organisations>

Appendix 4

Title: Coding for the study

First Level Categories	Second Level Themes	Final Theme
Understanding Sustainability		
<ul style="list-style-type: none"> • something that is to be continued whether it's life on earth or in water • need to ensure that biodiversity is maintained throughout time. • Nothing is wasted in the process of production • A broad topic. Initially was just ESG practices but then SDGs were integrated into it. • Has to be aligned to the idea of corporate sustainability so that it makes sense. • All stakeholders are able to sustain their sustainable endeavours. • Do no harm to the stakeholders. • Viable and future proof and is constantly changing • Everything need to be sustainable and is used over time • Need to preserve for next generation. • Based on long term SDG goals 	<p>Continuity for all lives on earth</p> <p>Alignment for future use</p> <p>Consideration for all stakeholders to ensure survival</p> <p>Long -term oriented.</p>	Continuity
<ul style="list-style-type: none"> • Need to disregard the inherited habits of looking at profit only • There needs to be a sweet point where the interests of people, planet and profit is intertwined. 	<p>A complimenting cross between people, planet and profit</p> <p>Tripple bottom line inclination</p> <p>Assessment of the triple bottom line initiatives,</p>	Integration of people, planet and profit.

<ul style="list-style-type: none"> • Sustainability can be done without compromising profit • Look at 3 bottom lines which have their own subtopics. • All stakeholder need to maintain a better place to live, earn a decent income and environmentally sound • It is not just about climate but also about social and governance of the business activity • Every actions taken in an organisation is towards mitigating the impact on environment, social and economic. • Using Life Cycle Assessment to assess the integration of people, planet and profit. • Need to report to Director General himself on sustainability activities. • Environment, governance, workplace, and community 		
<ul style="list-style-type: none"> • Need to have a list of goal and achievement in order to make weekly planning • Workload is planned to enable sustainability is embedded in the business strategy • Circular economy model that controls waste management • Attract more people into the idea of doing fair trade • Need to educate people before deciding on the 	<p>Job design should incorporate sustainability</p> <p>Developing indicators that support sustainability</p> <p>Waste management strategy</p> <p>Hierarchical channel of communication for strategy</p> <p>Educate people into sustainability strategy of the company</p>	<p>Planning and Strategizing</p>

<p>overall policy for an organisation</p> <ul style="list-style-type: none"> • Develop KPI that will be really effective in implementing sustainability • Look at the business core activities. • There needs to be bottom up and top down channels 		
<ul style="list-style-type: none"> • Hire people without any bias. • Ensure a safe and fruitful work environment • Need to invest on people and technology • Need to have expertise for sustainability • There needs to be a person in charge of sustainability. Otherwise, it becomes a evidence collecting activity only • Need to have viability in noting down the practices for sustainability • Board of Directors are involved in initiating and leading sustainability • Financial Support is allocated for sustainability 	<p>A proper HR policy for employees</p> <p>Expertise for sustainability</p> <p>A person in charge of sustainability</p> <p>Viability in practices</p> <p>Financial allocation</p>	<p>Structural Support</p>
<ul style="list-style-type: none"> • People can aspire big or small sustainability goals but not to be belittled if they are small • Leaders should embrace it first and try to inspire their subordinates towards sustainability • Believe in sustainability and try to create a competitive profit. • Awareness of sustainability 	<p>Embracing sustainability at a personal and professional level</p> <p>Greater awareness of sustainability to mitigate the transition.</p>	<p>Mindset</p>

<ul style="list-style-type: none"> • There is still a transition to sustainability. • Elevating the 3 pillars, i.e. people planet and profit in the employees and buyers 		
<ul style="list-style-type: none"> • Everyone should act and think sustainably • Employees need to understand what the top management understands • Different hierarchical level will have different idea about sustainability. Need to calibrate this. • Sustainability is all encompassing 	<p>Same meaning of sustainability at all hierarchical level</p> <p>Sustainability is all pervasive</p>	Shared Understanding
<ul style="list-style-type: none"> • Workers are embedding themselves with sustainability practices so that it becomes something natural for them • Education of sustainability needs to early 	<p>All level activities for a person whether at work or personal</p> <p>Education in school for sustainability</p>	A Lifestyle
Drivers of Sustainability		
<ul style="list-style-type: none"> • Drug testing, human testing regulations • The political leaders drive the sustainability initiatives. • Federal Government and Natural Resources and Environment ministry has guidelines for all to follow. They also audit activities for sustainability. • Financial Reporting by the big public listed companies requires 	<ul style="list-style-type: none"> • Legislation, standardisation and accreditation role in driving sustainability • Financial incentives for being sustainable 	regulative

<p>sustainability component.</p> <ul style="list-style-type: none"> • Existence multistakeholder platforms that guides sustainable business practices. • Green investments • The government or law 		
<ul style="list-style-type: none"> • Emulating leaders' actions & top management processes • Audit processes led by leaders. • Managers and director lead the sustainability initiatives at shop floor level. • CSR activities plays a role • Values are more important than law as the absence of latter does not deter the former from continuing. • Consumers supporting 	<ul style="list-style-type: none"> • Leaders as drivers of sustainability • Consumer being responsible in purchasing 	<p>normative</p>
<ul style="list-style-type: none"> • HR thinking for sustainability. • Old generations don't waste because of sheer necessity, not environment. That's the type of embracement needed. • Being sustainable is morally right • Culture and values are more important than written laws. • Synthesise knowledge from various field to develop relevant practices. • Education 	<p>HR thinking</p> <p>Morality of sustainability</p> <p>Traditions influence people's way of thinking</p> <p>Education for sustainability</p>	<p>cognitive</p>

Organising sustainability in organisations.		
<ul style="list-style-type: none"> • Join associations in order to know that you are heading the right direction for sustainability. • form some kind of secretariat encompassing all the different types of people – scientists, NGOs, communities, universities, philanthropists, the world out there. • Partnerships are also formed so as not to be 'lonely' while implementing sustainability. There needs to be exchange of ideas. • With NGOs that are into conservation. • Partner with villages in emerging economies for raw materials • With relevant ministry to work on domestic violence 	<ul style="list-style-type: none"> • Partner with agencies for knowledge sharing on sustainability • Choose relevant partners based on the nature of the business 	Partnerships/alliances
<ul style="list-style-type: none"> • Agile thinking is important when faced with challenges and need to be addressed to all. • Profits with principles. 	Need to have a proper way to communicate on the principles of sustainability	Communication
<ul style="list-style-type: none"> • We are just starting out with sustainability organisation wide effort so there is a need to be constantly learning about it. • Impart knowledge on sustainability, hence is always learning. There is no need for perfection, but due diligence is to be given to it. 	<ul style="list-style-type: none"> • Implementing sustainability requires learning organisation • Willing to make mistakes and learn from it 	Learning Curve

<ul style="list-style-type: none">• Hope to bring the younger generation to learn about this.• Need to have an organisation culture that supports sustainable activities.• Work with colleges to be aware of sustainable issues		
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