

# **The Role of Business in Delivering the Sustainable Development Goals: Strategies and Cross-Sector Partnerships**

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I, Wande Omoniyi Omidiran, confirm that the work presented in this thesis is my own. Where information has been derived from other sources, I confirm that this has been indicated in this dissertation.



## ABSTRACT

Existing research on the inter-relational benefits of business for sustainability and the Sustainable Development Goals has only recently begun and as such, is minimal. Despite a generally shared assumption that organizational culture impacts the firm's ability to integrate sustainability with its core operational and procedural strategies and, ultimately, the firm's partnership for the delivery of SDGs, empirical research rarely tests this assumption.

This dissertation adopts a case study approach to empirically explore the role of business in SDG delivery in three inter-related studies. Case studies A and B illustrate corporate sustainability integration and implementation at two multinational corporations. Case study C illustrates urban sustainability planning at a major US city and reveals influences on the formation and implementation of partnerships between business and other stakeholders for urban sustainability initiatives. These three cases form the empirical bases for the investigations in this dissertation. Study 1 cross-compares case studies A and B to identify factors that explain the varying ability of corporations to integrate corporate sustainability with their core strategies. This is analyzed on three levels: the external influences, the firm level influences, and the intra-firm level influences. It analyses the processes firms adopt to determine the material topics they focus on. Study 2 investigates case study C to understand how firms manage cross-sector partnerships with other stakeholder groups for urban sustainability.

The case studies are developed from authoritative and empirical knowledge sources. They illustrate procedures, enable the generation of relevant comparative data points that explain various occurrences, and allow for convergence through inductive coding and thematic analysis. Its findings are significant in explaining the stakes and claims that business and society have on each other.

**Keywords:** Sustainable Development Goals, Corporate Sustainability, Organizational Culture, Stakeholder Participation, Cross-Sector Social Partnerships.



## IMPACT STATEMENT

This dissertation has multiple impact potentials in both academic and non-academic domains of corporate and urban sustainability, strategy, and global prosperity. Additionally, this dissertation contributes to ongoing research and efforts that improve the adoption and delivery of the sustainable development goals. It provides evidence of key factors, influences, and efforts that are important to consider in business-state-other sector collaborations, conversations, and efforts for SDG delivery.

In the academic domain, this dissertation contributes original findings to the academic body of work in these fields of studies as there are ongoing efforts to publish sections of this dissertation in high impact, peer-reviewed journals. The case studies offer illustrations of the corporate and urban sustainability design, integration, and implementation processes that have not been previously described in the existing literature. In addition, the studies provide empirical data on practices that influence the adoption and implementation of corporate and urban sustainability and prove or challenge existing theoretical assumptions about corporate sustainability regarding the voluntary behavior of the firm. The proposed models are useful tools for implementing corporate and urban sustainability which can be adopted, customized, or further developed in research and practice, to form a useful component of strategy and development planning.

The fieldwork undertaken is directly relevant to two very different multinational corporations of different sizes, operating in varying industries and sectors, and the City of Cleveland, Ohio in the United States. Learnings are however scalable and can be customized for replication at other corporations of different sizes and across industries, cities, or states, and at national and global levels for urban and corporate sustainability. The empirical data set of practices and proposed models reveal factors that influence the emergence of partnerships between business and other sectors in cross-sector partnerships for urban sustainability initiatives. These can provide local, regional, and national governance strategists, city sustainability officers, policy-makers, NGOs, and citizens with an idea of which practices are feasible.





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# Chapter 1: Introduction

*“Business is a vital partner in achieving the sustainable development goals. Companies can contribute through their core activities, and we ask companies everywhere to assess their impacts, set ambitious goals, and communicate transparently about the results.”*

*- (Ban Ki-moon, former United Nations Secretary-General, 2016)*

## 1.0 Background and Overview

In recent years, it has become increasingly widely accepted that business has a vital role to play in achieving the UN Sustainable Development Goals (SDGs) (UN, 2020), but what is less well understood is how businesses might actively interpret, select, and adopt the SDGs, and how such processes of interpretation and selection might hinder or help progress towards the attainment of the goals. In order to address these issues, it is important to consider a prior question about the kind of role business thinks they can take on in the delivery of the SDGs, given their primary commitment to operational strategies, financial constraints and embedded stakeholder partnerships (Van Tulder et al, 2021).

This dissertation thus explores the role that businesses—particularly multinational corporations— take on in addressing the sustainable development needs of society and the delivery of the SDGs, and how and why that role might vary. It derives research data from multinational and community business initiatives in the city of Cleveland, USA (see chapter three). It critically investigates a series of intersecting questions linking corporate sustainability efforts with operational and procedural strategies, as well as multi-sectoral and cross-sectoral partnerships. It starts with the all-important question of how businesses actually understand the SDGs, and how those understandings and interpretations might link to corporate sustainability efforts within the business and ultimately to the delivery of the SDGs. It then explores how business manages corporate sustainability and the interests of salient stakeholder groups within existing operational and procedural strategies, and what factors might explain why the implementation of corporate sustainability is apparently so inconsistent from one organization to the next. The analysis then turns to a consideration of how businesses manage multi-sectoral and cross

sectoral partnerships with non-salient stakeholder groups in the specific geographies in which they operate, particularly when they are enjoined to assist in the implementation of community initiatives focused on sustainable development and the delivery of the SDGs. Finally, the thesis explores what correlation, if any, exists between these partnership efforts and the delivery of the SDGs.

## 1.1 The Context of the SDGs

As our world continues to deal with myriad problems – poverty and hunger, over consumption and environmental degradation, climate change and biodiversity loss, racial and gender inequality – there are increasing calls to address the economic paradigms that have given rise to these problems, and to develop new business models that align business agendas with societal aims and global sustainability (Agarwal et al, 2017). However, research on the benefits of business involvement in societal development generally, and on the attainment of the SDGs specifically, is comparatively recent and, as such, is still minimal (Mhlanga et al, 2018; Kolk et al, 2017). The call by the UN Global Compact for partnerships and the active involvement of business in the attainment of the Sustainable Development Goals makes research on the present and future role of business in sustainable development urgent and important.

In 1983, the United Nations established the World Commission on Environment and Development which proposed new forms of international partnerships to address the world's environmental and developmental issues and called for an increase in the general understanding of these issues among multiple stakeholder groups within our shared society UN, (2017). In their report, sustainable development was defined as:

*“Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.”*

In 2000, all 191 UN member states, and at least 22 international organizations represented at the Millennium Summit of the United Nations that year, committed to help eradicate poverty; achieve universal primary education; promote gender equality; reduce child mortality; improve maternal health; combat HIV/AIDS, malaria, and other diseases; and develop a global partnership for development by

2015. This effort is popularly referred to as the millennium development goals (MDGs).

The Sustainable Development goals (SDGs) were established in September 2015 as a follow-up to the MDGs and were designed to serve as "a blueprint to achieve a better and more sustainable future for all by 2030". The SDGs are part of Resolution 70/1 of the United Nations General Assembly: "Transforming our World: the 2030 Agenda for Sustainable Development", popularly referred to as the "2030 Agenda" (UN, 2015a). They comprise a set of universal goals that challenge all countries irrespective of size, level of development, or wealth to find new pathways to a more sustainable future by 2030; compared with their predecessors they assume a more substantial role for business in the context of broadening the range of actors responsible for future sustainability (Scheyvens et al, 2016). SDG 17 seeks to "strengthen the means of implementation and revitalize the global partnership for sustainable development." Their specific aim is to encourage global partnerships across sectors and multiple stakeholder groups to mobilize and share knowledge, expertise, technology, and financial resources, to support the achievement of the sustainable development goals in all countries, particularly developing countries, by 2030.

Two noteworthy characteristics of the SDGs are the universality of their focus and intergenerational justice. They were created to have impact across geographical boundaries in the lives of every human being, irrespective of race, class, gender, nationality, and generation, as well as to preserve the planet for future generations. A central objective of the SDGs is the rollout of sustainable development programs that address climate change and help to create a society that is inclusive, poverty-free, and in which all basic human needs are adequately met (Moore, 2015; OWG, 2015). The underpinning assumption is that everyone can contribute to, and benefit from, this common goal equally because our ecosystem is "our global commons"; It is shared by all humans across the world and across generations. As a result, partnership amongst all relevant stakeholders is key to the design and implementation of the goals.

The SDGs comprises 17 global goals, developed from 169 targets and a total of 230 indicators. Each target has one to three indicators that measure its accomplishment. It has been recommended that "the Sustainable Development Goal indicators should be disaggregated, where relevant, by income, sex, age,

race, ethnicity, migratory status, disability, and geographic location, or other characteristics (UN, 2016). The 17 goals are also grouped according to five focus areas: *People* (Goals 1,2,3,4,5); *Prosperity* (Goals 7,8,9,10,11); *Planet* (Goals 6,12,13,14,15,); *Peace* (Goal 16) and *Partnership* (Goal 17).

### *A framework for SDG implementation*

This thesis draws on Moore's (2015) article "Global Prosperity and Sustainable Development Goals" in which she identifies four themes that could be used as a framework of action for SDG implementation. Interestingly, the framework focuses on 4 themes: "1) *localizing the agenda* and the critical role of local stakeholders in identifying and investing in local levels of ownership, implementation, monitoring, and accountability (Lucci, 2015); (2) embedding *citizen participation* in the new agenda for design, monitoring, and accountability; (3) the importance of *culture* and the need to harness values and diversity; and (4) a refigured *role for government and business*. This distinctive approach provides a useful model to examine and explain in very detailed ways the multiple levels of SDG implementation is explained and examined below where each element of the framework is linked to the research agenda explored in this thesis.

***Localized Implementation:*** Though the SDGs target national issues, they have scalable benefits that can be felt at the regional, local, group, sectoral, and business levels, too. The phrase "localizing the SDGs" signifies the importance of localized implementation and the role of local actors. The growing recognition of the importance of local action in furthering global sustainable development and improved quality of life (Carruthers, 2012) is demonstrated by over 1,700 cities, towns, and regions in 124 countries pledging formal commitments to the Local Agenda 21 through the International Council for Local Environmental Initiatives (ICLEI), now officially called ICLEI-Local Governments for Sustainability.

Since a city's history determines its current levels of sustainable development (KPMG, 2010), major influencers of localized sustainable development may include natural disasters, topographical and climatic changes. The industrial evolution of a city –the region's pollution levels, natural resource preservation, and depletion of natural resources as a result of industrial activity – may also influence sustainable development activity. As a result, it makes sense to address the integration of sustainable development (Portney, 2005) and the

SDGs at local community levels within cities. This is likely to achieve optimum culmination at state, national, and global levels. In the United States, almost all cities have some form of sustainable development policy created out of established planning activities, even though most of these activities are not categorized as sustainable (Conroy, 2006) or labelled Sustainable Development Goals (Abraham and Iyer, 2021). The importance of the local is explored in this thesis through a study of the involvement of business in community development in the city of Cleveland, USA (see chapter 6).

***Multi-stakeholder Participatory Planning:*** The United Nations encourages a multi-stakeholder approach for effective implementation of the SDGs. Co-participation between state and non-state stakeholder groups like businesses (irrespective of size), civil society, academic institutions, local, state and national government, for the deployment of the SDGs is deemed essential for the success of sustainable development and particularly the SDGs (Portney 2005; SDG Compass 2015; SDG Fund, 2015). Stakeholder participation has been explained as a process where individuals, groups, and organizations take an active part in making decisions in the institutions, communities, programmes, and environments that affect them (Wandersman, 1981; Heller et al, 1984, p. 339; Wilcox, 1994; Rowe et al., 2004; MacDonald et al, 2018). While there is no consensus as to the definition of stakeholder participation (Green and Hunton-Clarke, 2003), there has been increasing recognition of the need to understand various stakeholder groups that are affected by an organization's actions and decisions and those with the power to influence the outcome (Reed et al., 2009).

There is a growing awareness of how individual and collective behavior can impact sustainability. Evidence provided by KPMG (2012b), show that there is a growing awareness among citizens of the individual and collective impact of unsustainable behavior. There has been a consistent rise in efforts supporting the need for stakeholder participation and involvement at the decision-making and implementation stages of numerous projects including environmental initiatives. Research shows that participation encourages the inclusion of otherwise marginalized groups of stakeholders in decision-making, with greater benefits for society (Martin and Sherington, 1997). It also increases public trust if the process is deemed fair, transparent, and considerate of varied claims and views (Richard et al., 2004). Participation also results in better information gathering and a fuller

understanding of stakeholders and their potential to influence a project (Zadek, 2004; KPMG, 2016). It provides a clear idea of how action taken affects stakeholder groups, and which salient attribute each stakeholder possesses that may influence the success or failure of a projects. Other benefits include better stakeholder-relationship management (Schusler, et. al., 2003), an increased sense of ownership among citizens (KPMG, 2016), and a positive impact on the organization (or region's) reputation (Kasperson et al., 1992). This trend of multi-stakeholder participation is linked to a growing consciousness of fairness, equality, justice, and basic citizens' rights (Elster, 1998; Perhac, 1998).

***The Role of Local Governance:*** According to Local Agenda 21, local governance plays a very important role in sustainable development education, mobilization and response to public needs, because cities and local governments are closer to citizens than their state or national government counterparts (Newman and Kenworthy, 1999; Saha, 2009a, 2009b). Their authorities construct, operate, and maintain social, economic, and environmental infrastructure, establish local environmental policies and regulations, oversee planning processes and assist in implementing national and sub-national policies (UN, 1992). Due to the stability of local governments, cities can propose policies that can also make a longer-term difference (Portney, 2013; Ordonez-Ponce et al, 2021). In addition, local government can gain the trust of their citizenry, be instrumental in solving environmental challenges, and pioneer new approaches to sustainable development (UN, 1992; Roseland, 1992; Glass, 2002; Saha, 2009a, 2009b; Portney and Berry, 2010).

Even though there is a lack of national policies or frameworks that guide the implementation of sustainable development in the US (Portney 2009), there continues to be an outpouring of pledges by mayors, county officials and city council members in support of climate action and sustainable development initiatives—e g. the Paris Agreement—through the U.S. Nationally Determined Contribution and localized sustainable development programmes (ICLEI USA). It may thus be fair to suggest that the interests of politicians, political identities, the influence of activists, and powerful lobbyists shape the mindset of citizens, and play a major role in sustainable development adoption and implementation, and ultimately, in the contribution of business to these initiatives (Matten and Moon, 2008; Frynas and Stephens, 2015; Gond et al, 2016; Geneletti et al., 2017). The



thesis examines how sustainability experts, and business leaders and owners envisage the role of business in sustainability initiatives and strategies in different contexts in chapters four, five, and six.

***The New Role of Business:*** While the government is expected to facilitate, convene, and co-ordinate its multiple stakeholders in the planning, design, and implementation of its SDG initiatives (SDG compass), all relevant stakeholder groups are encouraged to participate. One such relevant stakeholder group is business. Businesses are considered suitable partners for the SDGs because they possess resources and capabilities such as investment power, technology, specialized skills, expertise, market-based solutions, and leadership experience that can be leveraged to achieve the SDGs (KPMG, 2012; SDG Fund, 2015; Scheyvens et al., 2016; Schönherr et al., 2017; Van Zanten and Van Tulder, 2018).

To fully contribute to the SDGs, business may need to embed strategies and processes that directly impact on the SDGs within their core organizational strategies and procedures. A business will need to understand the SDGs, their targets, and indicators and explore how it can influence their success, and how that success can impact its continuing operations. Businesses will then need to re-evaluate their current business models and strategies to identify ways to embed sustainable development within the long-term strategies and processes, rather than as a “bolt-on” solution (Laszlo and Zhexembayeva, 2011; Van Tulder et al, 2021). They will need to adopt innovative ways to address the unique challenges they face across their value chain and reconcile them with those they face in areas where they have an operational presence, all the while remaining accountable to all relevant stakeholder groups. This is expected to ensure that the concerns and expectations of every relevant stakeholder group are understood, addressed, and included in the organizational strategies, as they overlap with the SDGs, while increasing the company’s competitive advantage and profitability.

Resources such as the SDG compass and the SDG business HUB exist to help businesses navigate this terrain, but the complex nature of the challenges faced means that the methods employed will differ from business to business. Customizations will be necessary to address the challenges businesses face across regions and industries. These efforts can ultimately be beneficial to business because they present opportunities to innovatively develop its operations, products, services, and partnerships, and strengthen its competitive advantage in

unprecedented ways (Hart and Dowell, 2011; Laszlo and Zhexembayeva, 2011; KPMG, 2012; GRI, 2019).

## 1.2 Business and Society

The Sustainable Development Goals can be likened to the common good. The common good of any society is built by the members of that society; it is realized within that society; and shared by its members, as well as by others. (Argandoña, 1998: 1098). Society thus has multiple stakeholders that need to contribute to creating and achieving the SDGs, as discussed above. The SDGs are intended to provide an environment where every citizen regardless of geographical boundaries or the generation to which they belong can thrive and achieve their individual goals. It is an ecosystem of equality for all humans, whatever their contribution, not one where the highest contributor benefits the most. The SDGs seek to create a context where everyone can thrive. To achieve these shared benefits, it is necessary for partnerships to be formed across sectors in order to address complex social, environmental and economic problems that are beyond the capabilities of any one sector (Waddock, 1989). However, the evident value of multistakeholder partnerships does not resolve the question of exactly what role business should play in delivering the SDGs. Recent research suggests that while many principles and possibilities have been articulated, there is as yet little evidence of sustained delivery from business (Van Zanten and Van Tulder, 2018a; UN, 2020). A UN report in 2019 found that while 71% of CEO's recognize the critical role that business can play in relation to the SDGs, only 21% thought that business was actually performing that role (UN, 2019).

The current argument is that businesses should look beyond immediate profits and recognize that they are being increasingly evaluated on their contributions to society (VanTulder and Van Zanten, 2018; Van Zanten, 2021). Within this framework, business is expected to be consistently aware of its impact on society and its varied stakeholders (including nature), and to collaborate with them to achieve mutually desired results (Waddock, 2003). While this marks a change in society's expectations of business, it is much less clear that business has changed fundamentally. There a number of arguments made in the existing literature as to the potential contribution of business to sustainability efforts. The first is that business is pivotal for the economy, and businesses can play a key role

in improving the current state of affairs precisely because they are drivers of industrialization, economic growth, and consumerism. Partnership with business allows society to leverage lobbying power, creativity, innovation, and technologies to create powerful solutions that effectively address sustainable development issues affecting different global regions and societies (Drucker, 1984; Ansoff and McDonnell, 1990; Prahalad and Hart, 2002; Munir et al, 2010; Ansari et al, 2012; Berrone et al, 2019). Consequently, it is argued that business is central to the growth and development of society and is fundamental to the implementation of the sustainable development agenda. In addition, given all its resources and capabilities, business has the capacity to influence societal choices and trends and can become a change agent, globally, regionally, and nationally.

The second argument is based on finance and is one of the most frequently cited reasons for the importance of the private sector in resolving sustainability challenges (Scheyvens et al, 2016; PWC, 2015). A 2021 ranking of the world's largest public companies by *Forbes* magazine reported that the 2000 largest global companies account for USD\$39.8 trillion in revenue, USD\$2.5 trillion in profit, USD\$ \$223 trillion in assets and have a combined market value of USD\$79.8 trillion. The 10 largest public companies in the United States alone account for USD\$2.2 trillion in revenue, USD\$316 billion in profit, USD\$ \$13.2 trillion in assets and have a combined market value of USD\$9.6 trillion. On a national scale, a review of US corporate profits data, which is a measure of the net income of corporations in the National Income and Product Accounts (NIPA) before income tax deductions, revealed that US corporate profit was \$2,088.1 billion before tax and \$1, 583.79 billion after tax for 2015 (BEA, 2015). Furthermore, transformation directed towards achieving the SDGs could unlock trillions in business opportunities by 2030 and create millions of new jobs (BSDC, 2017). Currently, however, global investment in the SDGs is falling short and there is little evidence of business stepping up to fill that gap (Zhan and Santos-Paulino, 2021).

A third argument relates the global character of markets and business reach. Though corporate structures have often been criticized as a possible means of avoiding state regulations and evading local laws, they also afford organizations an extensive global network and reach that can be leveraged for social, political, environmental, and economic challenges in many world regions (Stopford, 1998; Szennay et al, 2019; Van Tulder and Van Mil, 2021). Through the expertise and

brand of a known and trusted global corporation, services can be leveraged for eco-innovative products and services that aid the SDGs. Some corporations serve a global customer base, supply a global market, and view the world as a single, segmented market, resulting in an ability to help influence different customer preferences locally. This may make it easier for more people to make environmentally friendly choices through their purchases and lifestyles (Gunawan et al, 2020). Many corporations manage production and economic activities across subsidiaries spanning multiple national borders within a single organizational structure. They benefit from resources such as access to international markets, cross-border human and natural capital, technologies, a global network of suppliers and customers, and a financial position that is stronger than some countries. Business could meet many sustainability challenges by ensuring that production processes, product lines and value chains are sustainable and resilient within a reformulated framework of corporate citizenship for the public good (Sachs et al, 2020; Toledano et al, 2020).

One version of this argument posits that the cross-border role of business gives them a privileged position from which to carefully evaluate local versus global choices, weigh global priorities against national or regional ones (Grant, 2010) and influence global changes. Additionally, it is suggested that business can help with global knowledge-transfer by transferring ideas or concepts from global regions, where they may have been tested and successfully implemented, to other areas where they can be beneficial. The impact of the activities of business on their host cities, states and countries is varied, and differs on a case-by-case basis depending on the institutional, economic, or political arrangements between the business and its host society's government. However, it may result in a variety of benefits ranging from economic development, market orientation, enhanced productivity investments, and natural resource investments. Over the years, business has become a major contributor to regional societal projects, even sometimes taking on roles that are traditionally perceived as governmental in some parts of the world. They have increasingly become involved in projects such as educational aid, health-care provision, human rights protection (Scherer and Palazzo, 2007), and have exerted a strong influence on many global, social, and political changes (Held and McGrew, 2000) through their corporate social responsibility (CSR) efforts.

Despite this list of potential benefits and resources, academic research provides contradictory evidence as to whether business can be both profitable and ethical; some argue that it should be able to fulfill these obligations simultaneously (Carrol, 1979, 1991, 1995, 1999, 2000; Cummings and Worley, 2014; Mohrman et al, 2015; Henderson, 2020), while others suggest that business frequently lobbies against the public interest and that a prior commitment to continuing untrammelled growth undermines all sustainability initiatives; green growth being a contradiction in terms (Gough, 2017; Hickel, 2019; Hickel, 2020; Hickel and Kallis, 2020; Raworth, 2017; Mio et al, 2020) (see chapter two for further development of this argument). The different positions taken on this issue reflect ideological presuppositions, and the complexity of argument concerning how to transform economic institutions for social good, plus an existing lack of research on what might constitute post-growth business or, indeed, whether any such possibility exists (Hinton, 2021) has led to ongoing debates about business and its relationship to profits, to genuine social value, to features of incorporation and governance, and to questions of stakeholder relationships and strategies (Hinton, 2020; Mayer, 2018).

The issue of profitability is a contested one, and many practitioners and researchers still hold to the traditional view that 'the business of business is to make a profit for its stockholders' (Friedman, 1970). Though corporations have access to vast resources, resources allocated for investments in corporate sustainability remain limited. Managers are required to justify investments before projects are approved and they are to report on returns on investments afterwards to guide future investment decisions for similar projects. Given that they are profit-seeking, businesses are often not willing to make investments in corporate sustainability, since they cannot guarantee the benefits will outweigh the costs. As a result, many businesses choose mostly to make strategic investments in society through corporate sustainability initiatives that do not necessarily fundamentally change the nature of the business model; investments that can be clearly justified by the business case (Freeman, 1984; Goodpaster, 1991; Mitchell et al., 1997; Barnett, 2016), leading to accusations of 'cherry picking' and self-serving commitment in relation to the SDGs (UN, 2020). A number of researchers have provided empirical evidence of numerous benefits that business can gain from investments in corporate social responsibility/corporate sustainability. These benefits range from an increase in brand awareness to brand loyalty, trust, strengthened stakeholder relationships, better talent acquisition and retention,

positive returns on capital invested, easier access to key resources and key stakeholders, increased societal influence and competitive advantage (Cheng et al, 2014; Goodpaster, 1991; Carroll, 2000; Margolis & Walsh, 2003; Baas & Huisinigh, 2008; Laszlo & Cooperrider, 2010; Bertels et al., 2010; Haugh and Talwar, 2010; Laszlo & Zhexembayeva, 2011; Barnett, 2016; Bonini and Swartz, 2014). That said, this documented evidence of indirect profitability and resilience has not translated as yet into a significant increase in the number of businesses partnering with society for sustainable development or for delivering the SDGs (WBSCD, 2018; UN, 2020, PWC, 2015).

It is often held that the key to broadening business engagement with the SDGs is to show how addressing sustainability issues benefits the organization (Aguilera et al., 2007). In other words, it is a matter of managing business/society relationships in a strategic way. This strategic approach, though broadly acceptable to many, is not led by a moral concern for society (Goodpaster, 1991; Barnett 2016). It views all stakeholders as instrumental to achieving pre-determined benefits for the investing business. As a result, it does not prioritize the needs of society, even though that is a necessary criterion if the end goal is a sustainable future for all. Since businesses focus on stakeholders that have the power to affect the success of their objectives, stakeholders without power, urgency, legitimacy, or stake are unlikely to benefit from any corporate sustainability efforts or investments made by the firm. Only the needs of salient stakeholder groups will be prioritized, while needs of non-salient stakeholder groups may therefore be left unaddressed (Mitchel et al., 1997). These non-salient stakeholder groups may include minority groups, and members of society at the bottom of the economic pyramid, who are directly affected by disease, poverty, racial and social inequity, and other social problems. They may also include communities that experience the adverse impact of the business's activities on their life- support systems. It is only if a salient (relevant) stakeholder chooses to advocate on behalf of the non-salient stakeholder that their needs are addressed by the business (Frooman, 1999; Barnett, 2016).

### *Strategies and Stakeholder*

Corporate sustainability strategies (CSS) are the means through which businesses encode, describe, design and implement their engagement with sustainable

development. They are a subset of the business's operational strategies and are often motivated through a tripartite focus on the business reducing its ecological footprint and improving social issues, while maintaining or surpassing its previous performance. The processes of business strategy and business governance are intimately connected, and both are part of organizational culture (see Chapter Two). The business strategy process frequently seeks to meld ethical considerations with a profitability rationale analyzed via economic metrics, such as a return on investment (ROI), cost management and competitive advantage. This process unfolds within a strategy context which considers the external influences as well as the internal strengths and weaknesses that impact the integration of sustainable development (Baumgartner and Ratner, 2017). It is influenced by normative issues such as the shared values and beliefs of the business's board embedded in the organizational culture, as well as in other processes and operations that affect the business. Taken together, these elements influence the content of CSS strategies and the expected outcomes arising from its decision to invest in sustainable development. Integrating CSS within business operations involves balancing the needs of all relevant internal and external stakeholder groups (Baumgartner, 2014). According to Goodpaster (1991), this means that in order to justify an investment in CSR/CSS, businesses must take a strategic approach to stakeholders. They thus engage in a process of stakeholder analysis and/or synthesis, where the nature of stake-holding is identified by set criteria. One criterion is the potential stakeholder's ability to make claim(s) that can affect the business, and/or retain a stake that can be affected by the issues under consideration (Agle et al., 1999). Some other common attribute classifications for stakeholders include their possession of power, urgency, and legitimacy (Mitchell et al., 1997); their potential to co-operate or compete with the organization (Freeman, 1984); the stakeholder's preferred outcomes and relationships with other stakeholder groups (Jonker and Foster, 2002); and the strategic or moral justification for the stakeholder (Goodpaster, 1991).

This process of criteria setting allows the business to identify and prioritize significant players that need to be reckoned with, and the degree to which they might affect the success of business objectives. Ultimately, the business case for corporate sustainability investment projects is dependent on two criteria – benefit maximization and cost minimization to the stockholder; and the interests of stakeholder groups that could influence benefit maximization/cost minimization.

This ensures that business can effectively prioritize and integrate only their relevant stakeholders – the ones “with a stake in the game and that can put some economic value at risk” (Goodpaster, 1991: 54). This thesis explores how the business manages the interests of these salient stakeholder groups as it integrates corporate sustainability into its core operations and procedures and seeks to understand the degree of stakeholder engagement and participation that might be optimal for corporate sustainability integration (see Research Question 1 below).

Broader commitment to social/environmental sustainability issues on the part of business often involves support for secondary stakeholders who have an opaque or even potentially negative impact on financial performance (Van der Laan et al, 2008; Berman et al, 1999; Barnett, 2016). Furthermore, when studies isolate the firm’s efforts to aid non-primary stakeholders, all else equal, they will necessarily find that as businesses do more, they lose more because non-primary stakeholders are unable to provide compensating revenues for the company. Since it is only primary stakeholders that transact with the firm, any returns to the firm must occur via these relationships (Barnett, 2016; 2019).

Since it is only stakeholders with power that can push the business to address social problems, as suggested above (Frooman, 1999; Barnett, 2016), it may be possible to make the business case for investments in society by leveraging salient stakeholders with direct access to the business, who can advocate on behalf of non-salient stakeholder groups within the society (Barnett, 2016); or facilitate access to the business, thereby creating opportunities for non-salient stakeholders to engage directly with the business.

One notable way that these opportunities have been facilitated is through a multi-sectoral cross-sector social partnership. Cross-Sector Social Partnerships (CSSP) are usually formed between stakeholders across sectors to address social issues for the common good – such as sustainable development – that no single partner can tackle independently. This thesis thus explores a multi-sector CSSP initiative in the city of Cleveland, USA to understand how relations and engagements between a business and its non-salient stakeholders are facilitated, and how they are managed for community initiatives focused on sustainable development and SDG implementation. It investigates the factors that drive the emergence of these cross-sector partnerships, as well as any tools that may be adopted to aid facilitation, and the effectiveness of these tools. The aim is to identify



the factors that influence the success of the partnerships, degree of business engagement, and the impact of these partnerships on corporate sustainability strategies. An additional element will be the exploration of which stakeholders facilitate access for non-salient stakeholders and how they advocate on behalf of non-salient stakeholders or facilitate access (see Research Question 2 below).

Empirical research shows that the governance mechanisms that guide the operations of each partner in CSSPs contribute to the success of these partnership (Forrer, 2014; Clarke and Crane, 2018; Van Tulder et al, 2016; Dentoni et al, 2020; Florini and Pauli, 2018). These alliances thrive best when they remain focused on bringing about social change through efforts that are complementary to the organizational culture of all participating partners (Selsky and Parker, 2005). This is because organizational culture plays a vital role in the integration of the relevant processes for corporate sustainability efforts, as well as the outcomes and the management of their implementation in different territories worldwide (Cramer, 2005; Burke and Logsdon, 1996; Linnenluecke and Griffiths, 2010; Laudal, 2011; Baumgartner, 2014; Baumgartner and Rauter, 2017; Schein, 2002). For SDG-focused cross-sector partnerships to succeed, it is valuable for the business's organizational culture to be aligned with the cultures of other partners and with society.

This thesis explores the influence of organizational culture and governance mechanisms on business's integration of corporate sustainability (Baumgartner and Ebner, 2010; Baumgartner, 2014) and seeks to identify the factors that might explain the varying ability of corporations to integrate corporate sustainability into their core operational and procedural strategies. A particular focus is given to understanding the factors that influence how a business prioritizes sustainable development topics by identifying thematic overlaps or links between the material topics they choose and the SDGs, and through considering the nature of SDGs repeatedly left un-prioritized and the potential reasons they are overlooked. (See Research Question 1 below). The thesis further explores collaboration across sectors with non-salient stakeholders at a decisional level for the co-deployment of SDGs and examines under what conditions these partnerships are considered a priority. Here, the thesis makes a specific contribution by investigating these issues at both the corporate and the city level (see Research Question 2 below).

### 1.3 Aims, Objectives and Research Questions

This thesis seeks to explore the role of business as a partner in delivering the SDGs, and to enhance our limited empirical evidence of the connection between partnerships for sustainable development and the delivery of the Sustainable Development Goals.

It will extend the existing theoretical and empirical research on corporate sustainability, cross-sectoral partnerships, stakeholder strategy, and organizational culture. It will re-contextualize existing findings for SDG achievement; and develop frameworks that inform the emerging lines of research on the role of business in achieving SDGs. It will suggest an empirical direction for corporate sustainability managers and other practitioners who seek guidance, on the integration of the SDGs with corporate sustainability initiatives. Insights from this research could be used in benchmarking exercises for organizations, cities, and society at large.

Specific research questions seek to achieve the following six objectives:

1. To provide an illustration of the corporate sustainability design, integration, and implementation process in two distinctly different multinational corporations since it has been insufficiently described in the extant literature or in existing research.
2. To provide an illustration of the differences and similarities in corporate sustainability practices in these companies. This will provide empirical data on practices that influence the adoption and implementation of corporate sustainability and will prove or challenge existing theoretical assumptions about corporate sustainability regarding the voluntary behavior of business.
3. To critically investigate the material topics that businesses select as they integrate corporate sustainability with their key operations and processes. Although it is important to know which material topics are commonly chosen by corporations, it is perhaps even more important, in the long term, to know why such topics are chosen. While the practices might change, the logic for adoption has more staying power and is therefore an important tool for future decision-making.
4. To develop an empirical data set of practices that reveal factors that influence the emergence of partnerships between business and other

sectors in cross-sector partnerships for sustainable development initiatives. This will provide local, regional, and national governance policymakers, city sustainability officers, NGOs, and citizens with a cross-sector social partnership roadmap of sorts.

5. To investigate the overlaps and contradictions, if any, between corporate sustainability priorities, city priorities and the SDGs.
6. To suggest an empirical direction for other researchers and practitioners.

### *Research Questions*

The main question that drives the dissertation research:

***How and under what conditions can business partner with society for the delivery of sustainable development and the Sustainable Development Goals?***

The application of the main research question has led to the following sub-questions:

***Research Question 1: What factors explain the varying ability of corporations to integrate corporate sustainability into core operations, processes, and strategies of the business?***

- a. *How do businesses understand the SDGs; how do different interpretations and understandings of sustainable development help or hinder corporate sustainability efforts and the delivery of the SDGs?*
- b. *How does a business integrate and implement sustainability strategies? What efforts are fundamental to ensuring that a robust material assessment is completed?*
- c. *What factors influence the choice of material topics and SDGs that businesses prioritize?*
- d. *How do organizational culture and governance mechanisms influence the integration of corporate sustainability?*
- e. *How does the business manage the interests of salient stakeholder groups as it integrates corporate sustainability into its core processes and operations?*

- f. What degree of stakeholder engagement and participation is best for corporate sustainability integration?
- g. How does business engage with the SDGs? What overlaps exist between the SDGs, and the material topics prioritized by the business? Which SDGs do material topics frequently prioritize and why?
- h. Which SDGs are left un-prioritized, and for what reasons?
- i. What practical differences, if any, exist between corporate sustainability initiatives and corporate social responsibility efforts?

**Research Question 2:** How does a business manage cross-sector partnerships with salient and non-salient stakeholders for community initiatives focused on sustainable development and SDG implementation?

- a. What factors drive the emergence (or formation) of cross-sector partnerships?
- b. Which salient stakeholders with direct access to the firm business facilitate the non-salient stakeholders' access to business? How do they facilitate engagement opportunities between a business and its non-salient stakeholders – by advocacy, access, both or other?
- c. How does the multi-sector partnership work? What facilitation mechanism of multi-sector partnership is adopted? Is it appropriate and/or effective in addressing sustainable development and the SDGs at the City of Cleveland and what could be done to enhance its effectiveness?
- d. What factors influence the success of the cross-sector partnerships and degree of engagement of business during the implementation phase?
- e. What is the impact of this cross-sector social partnership on the corporate sustainability plans at the partnering organizations?
- f. What factors influence the decision to collaborate across sectors and at decisional levels for the co-deployment of SDGs? Under what conditions will the corporation prioritize externally focused materiality topics?
- g. How does the city engage with the SDGs? What overlaps exist between the SDGs, and the issues focused on by the City of Cleveland's sustainable development initiatives?

Table 1. Research Objectives and Questions

<b>S/N</b>	<b>Research Objectives</b>	<b>Research Questions</b>	<b>Study and Chapter</b>
<b>1</b>	To provide an illustration of the difference in corporate sustainability practices in two very different multinational corporations of different sizes, operating in varying industries and sectors.	What factors might explain the varying ability of corporations to integrate corporate sustainability strategies with its core operational and procedural strategies?	Study 1: Chapters 4 and 5
<b>2</b>	To investigate and analyze the corporate sustainability planning, integration, and implementation process within the firm's settings.	How does the corporation integrate and implement corporate sustainability strategies? What efforts are fundamental to ensuring that a robust material assessment is completed?	Study 1: Chapter 4 and 5
<b>3</b>	To investigate and provide an analysis of the factors that influence the material topics chosen and focused on by corporations in their attempts to address the SDGs	How do the firm's multiple stakeholder groups influence the integration of corporate sustainability with its core strategies? How do the organizational culture and other governance mechanisms influence the integration of corporate sustainability?	Study 1: Chapters 4 and 5
<b>4</b>	To provide an empirical data set of practices that reveals factors that influence the emergence of cross-sector partnerships between the firm and other sectors for urban sustainability initiatives.	How does the firm manage cross-sector partnerships with the state and other stakeholders for community initiatives focused on sustainability and SDG implementation? What factors drive the emergence of cross-sector partnerships? What mechanism of partnership is adopted, was it appropriate and/or effective in addressing urban sustainability and the SDGs at the City of Cleveland and what can be done to enhance its effectiveness? What factors drive or inhibit the degree of engagement of the firm in these cross-sector partnerships? What is the impact of these business-state partnerships on Corporate Sustainability planning at the partnering organizations? What is the role of the state/government in the process? What more can be done to enhance the effectiveness of the partnerships?	Study 2: Chapter 6
<b>5</b>	To identify any overlaps between the prioritized material topics and the SDGs and to identify the practical differences (if any) between corporate sustainability initiatives and the corporate social responsibility efforts.	How does business engage with the SDGs? What SDGs do they prioritize and why? What material topics are common among corporations? What SDG targets do these material topics address? What factors influence the choice of material topics and SDGs that corporations prioritize?	Study 1 and 2: Chapters 5 and 6

## 1.4 Thesis Structure and Overview

Despite the widely accepted belief among academics and practitioners that business is a vital partner for the delivery of the SDGs (Mio, Panfilo and Blundo, 2020), specific literature that links the private sector to the SDGs is sparse (Witte and Dyliard, 2017). Mio, Panfilo and Blundo (2020) attempted to systemize the existing literature on the role of business in addressing the SDGs. They ranked 101 papers across an interdisciplinary sample and 47 articles from a sub-sample of ABS-ranked articles, respectively on business and SDG. Their study revealed that the main topics discussed by scholars are related to aspects of strategy execution, such as SDG implementation (22.77%), company and industry roles in achieving SDGs (16.83%), using entrepreneurship to pursue SDGs (8.91%), the relation between CSR and SDGs (6.93%), and SDG adoption (5.94%). Topics such as capital markets and SDGs, SDGs benefits, private-public partnerships (PPP) and SDGs, SDGs interactions and relevance, SDGs disclosure, and business sustainability framework in connection with SDGs were mentioned but have only a minor presence in the existing literature (less than 5% each).

This dissertation contributes to two of these under-researched areas of study on the role of business in addressing SDGs: corporate sustainability strategies – CSR and SDGs (6.93%); cross-sector social partnerships – private-public partnerships (PPP) and SDGs (<5%). This dissertation is motivated by a need to better understand the role of business in the delivery of the SDGs in a capitalist society, and to explore how and under what conditions business can partner with society to attain those goals.

Three case studies are presented and analyzed in the context of the existing multi-disciplinary literature. These studies are linked by several theories and concepts, notably corporate sustainability, stakeholder theory, cross-sector partnerships, organizational culture, the role of business in society, and sustainable development. These and other related concepts will be discussed in Chapter 2. Chapter 3 sets out the design and methods used for the research.

Empirical findings from the fieldwork are developed into case studies A, B, and C, which serve as the empirical basis for this dissertation. Case studies A and B are presented in Chapter 4. They are exploratory case studies that describe the processes involved in the internal adoption, integration, and implementation of

corporate sustainability initiatives at two corporations. Chapter 5 presents Study 1. This is a cross-comparative study of the internal corporate sustainability processes described in Chapter 4. It explores the processes involved in the internal adoption, integration, and implementation of corporate sustainability initiatives with the aim of identifying factors that influenced these efforts. The study generated relevant comparative data points, based on observations, narratives, and publicly available documents. It contributes to theory-building by introducing a typology of corporate sustainability integration and implementation methods, based on the three levels of influence that emerged from the analysis: the business's internal-level influences, the external-level influences, and the intra-business-level influences. Furthermore, the study investigates the processes business adopt to determine the material sustainable development topics they will focus on, and then draws conclusions about the factors that influence the prioritization of corporate sustainability efforts. Finally, it investigates which SDGs are left un-prioritized, and for what reasons?

Chapter 6 examines the role business plays in localized activity in the city of Cleveland. The chapter starts with a presentation of case study C and proceeds with Study 2, which is a single-case analysis of the empirical findings described in case study C. Case study C is an exploratory case study that describes the Sustainable Cleveland Initiative. The initiative was started to address Cleveland's economic and ecological concerns and aid in building "a more sustainable, resilient, and thriving city". Issues that were relevant to all stakeholder groups within the community were collated and grouped into nine sustainable development action areas. The aim was to create a shared ecosystem or "commons" where all members could thrive. The city adopted appreciative inquiry (AI), an academic tool, as a facilitation mechanism to co-discover, co-dream, co-design and co-deploy the initiative through its nine action areas. Appreciative Inquiry was also used to identify all the city's stakeholder groups (business included) and to convene them for localized planning sessions. These sessions provided opportunities for business to sit with many of their non-salient stakeholder groups. During this process, business executives and senior officials were able to listen first-hand to issues that concerned various groups of stakeholders within the community, and co-design solutions to these problems on a city-wide scale.

Study 2 explores how local firms manage cross-sectoral partnerships with multiple sectors when the focus is on creating a thriving society centered around sustainable development and SDG implementation, especially when some of these partners would typically have been considered non-salient by the business. The study sought to understand how meetings between business and its non-salient stakeholders are facilitated; to investigate the motives for cross-sector partnerships; understand the process of their formation; analyze the impact they have on corporate sustainability at partner organizations; and then present proposed enhancements to the process, which were developed from abstractions of the best practices described in the case study.

Chapter 6 also examines the role of local government as process facilitator. Multiple groups were present at the AI summit (the co-discovery, co-dream, and co-design stages), where corporate-institutional representation made up over 60% of summit participation. However, the corporate-institutional involvement in the co-deployment phase was significantly lower by comparison, and the number of corporate representatives on existing and new working groups decreased substantially. This observation is probed during the study and several attributable causes put forward.

Chapter 6 also focuses on thematic overlaps between the priorities of business, the city, and the SDGs. The objective is to understand how business engages with the SDGs and it explores which SDGs are prioritized and why. First, it identifies the material topics that both corporations have chosen. Second, these topics are cross-compared and then compared with the SDGs to identify thematic overlaps and to help us better understand the nature and types of SDGs that corporations prioritize in their corporate sustainability efforts. Third, material topics are compared with the SDGs targeted by the City of Cleveland, where all of the case studies are located, to identify logical interrelationships.

Chapter 7 unifies all the findings from the two studies, compares them with the initial propositions and concludes the dissertation. It discusses the specific contributions that this dissertation makes in relation to corporate sustainability, stakeholder theory (classification and participation), organizational culture, cross-sector partnerships, and agency-theory literature. It also offers several potential avenues for future research.



Overall, this dissertation suggests that organizational culture, stakeholder engagement, and the agency principle (the business focus; and current business realities) are fundamental factors that guide which SDGs are left un-prioritized, and for what reasons?

## **Chapter 2: Literature Review**

### **2.0 Introduction**

Academics have argued that there has to be a compromise between ethics and economic success. This has led to a need to understand in whose interest the business should be run – the business itself, its employees, or the shareholders. One distinctive idea that has come out of this debate is “stakeholder theory”. Stakeholder theory proposes that business should be run in the interest of all its primary stakeholders without contradicting the ethical principles on which capitalism stands (Mansell, 2013). However, the relationship between business and broader society – beyond the primary stakeholder group – is left unaddressed (Barnett, 2019). This has led many researchers to question if it is possible for business and society to create shared value without undermining the principles of a market economy and shareholder accountability (Goodpaster, 1991; Mansell, 2009, 2013). A widely held belief is that businesses driven by the need to maximize profits for shareholders will be unable to partner with society to create value. Traditional business models and strategies, it is argued, need to be completely reinvented before business can truly partner with society for the common good (Bakan, 2004). Some literature has focused on the primary responsibilities of the business to its stockholders (Friedman, 1970). Other texts suggest that the stakeholder approach is a means of broadening a business’s understanding of its role and responsibilities beyond its shareholders to include the demands of stakeholder groups that may affect or be affected by the activities of the firm (Freeman, 1984; Mitchell et al, 1997).

Chapter 2 lays the groundwork for the dissertation’s research design. This chapter investigates the research questions through the lens of stakeholder theory—classification and participation and includes a review of cross-sector social partnerships, in order to identify the specific challenges that prevent scholars from drawing empirically based conclusions concerning the interrelationships between corporate sustainability and the delivery of the SDGs. The recent call for business to partner across sectors with local government for the delivery of the SDGs (see Chapter One) has raised important questions about what these partnerships might entail, why city governments might need partnerships in the first place, and why

businesses may need to partner with society to successfully carry out corporate sustainability initiatives, especially when they are SDG-targeted. This chapter discusses the cross-sector partnership literature to develop a roadmap that may clarify the dynamics involved in the formation and management of these partnerships.

## 2.1 Sustainability and Sustainable Development

One of the major difficulties in understanding and researching corporate sustainability initiatives and their interrelationships with the SDGs concerns the distinction between sustainability and sustainable development. Even though there has been extensive research across disciplines and varied use in literature, there is no standard definition for sustainability (Pezzy, 1992), neither is there one for sustainable development (Constanza, 1991; Pearce and Atkinson, 1993; Spedding, 1996; Wilson, 1992).

Sustainability is usually held to be different from sustainable development, and they mean different things relating to specific praxis (Feil and Schreiber, 2017; Ruggerio, 2021). While sustainability is a long-term, global goal, sustainable development refers to the processes (sustainable agriculture and forestry, sustainable production and consumption, government probity, research- and technology- transfer, education, and training) needed to achieve sustainability. Sustainability focuses on the integrity of human choices from environmental, social, and economic perspectives, while sustainable development is the strategy adopted to bring the ecosystem closer to desired levels of sustainability so that the life of this complex system harmonizes and perpetuates. Sustainable development focuses on shifting paradigms by changing society's cultural positioning. Efforts are geared to raising awareness and reversing negative attitudes or misunderstandings that may have arisen around sustainability (Feil and Schreiber, 2017). Sustainable development is a process of progressive change that allows the socio-ecological system to improve over time (Pravdic, 2001, 2003). It is a deliberate means of change and improvement in order to ensure that the system meets the needs of the population (Dovers and Handmer, 1992). It can therefore be said that sustainability is the goal of a process called 'sustainable development'. (Diesendorf, 2000; Hove, 2004; Satori et. al., 2021). According to Gallopín (2003), sustainability is not a fixed state, but a dynamic one whereby the essential identity

of the system is maintained amid constant change. Hence, sustainable development implies change because all living systems are changing systems. The aim is not to eliminate change, but rather to ensure that the sources of renewal from which an open system can recover are preserved, so that the system can recover from stress or disturbance.

### *Sustainability*

In this dissertation, sustainability is defined as *“a paradigm for thinking about the future in which environmental, societal and economic considerations are balanced in the pursuit of an improved quality of life”* (UNESCO, 2015: 2). It is a desired goal for living, development, or the environment (Hove, 2009), as well as the ability of a human, natural, or mixed system to resist or adapt to endogenous or exogenous change indefinitely (Dovers and Handmer, 1992).

Human action between 1760 and 1840 - during the Industrial Revolution - increased economic prosperity through greater exploitation of the earth's natural resources. However, this led to negative consequences such as increased energy consumption and pollution and caused severe environmental degradation and disruption to the ecosystem. By the 20<sup>th</sup> century, deforestation, atmospheric and oceanic pollution, soil degradation, biodiversity loss, climate change, ozone depletion, overpopulation, poverty, and disease had become commonplace worldwide. This has resulted in increased global awareness and a call for a change in human behavior. Research demonstrates that the rate of environmental degradation is unsustainable and can only be addressed through concerted behavioral change (Klaniecki and Wuropulos, 2018; Raworth, 2017).

Since efforts to address these issues affect the environment, the social system or the economy, the academic literature argues that it is important to adopt strategies that focus on achieving a balance between these systems. Sustainability requires that the economic, ecological, and social perspectives be considered as humans make choices (Satori et al., 2013). So, to achieve sustainability, the process would need to achieve economic viability through the efficient consumption of natural resources at a sustainable rate, while ensuring that our social systems were just and fair. In this line of thinking, sustainability is the balance of ecological necessity with economic viability and social justice.

As cited in Satori et al., (2014), environmental sustainability is defined as the “dematerialization of economic activity”, since a decrease in material processing can reduce the pressure on natural systems and expand the provision of environmental services to the economy. Economic sustainability is the maintenance of natural capital, which is a necessary condition of inclusive growth (Bartelmus, 2003; Dasgupta, 2021). Social sustainability encompasses social justice, fair income and access to goods, services, and employment (Lehtonen, 2004).

Sustainability is sometimes viewed under categorizations of “weak” or “strong” sustainability (Pearce and Atkinson, 1993; Gutes, 1996; Ayers, Van den Berrgh and Gowdy, 2001; Neumayer, 2003). Weak sustainability suggests substitutability, where consumed natural resources can be replaced either through man-made or natural means, and investments in renewable resources may compensate for lost natural resources. Strong sustainability suggests a paradigm of un-substitutability, whereby the preservation of natural resources is paramount. Strong sustainability holds that when natural resources are destroyed, they cannot be replaced and the needs of future generations are jeopardized (Satori et al., 2013).

### *Sustainable Development*

A report of the World Commission on Environment and Development, known as the Brundtland Report, defined sustainable development as “*development that meets the needs of the present without compromising the ability of future generations to meet their own needs*” (WCED, 1987). This has been generally accepted as a standard by most organizations (Gladwin, Krause & Kennelly, 1995), and is widely used as a framework for improving the quality of human lives, especially as the planet faces an unprecedented strain on its finite environmental resources (Sachs, 2005; Clark, 2007). Even though this definition was born out of consideration for environmental concerns (Bettencourt and Kaur, 2011), it is a concept that moves beyond the environmental dimension and is equally applicable to issues of social equity and economic prosperity.

This definition clearly relays the need for intergenerational justice. It shows that sustainability as a goal does not just concern itself with the current quality of life or the survival of the current generation. Neither does it focus on basic human

survival, but rather on ensuring that all humans in this generation and in generations to come are able to meet their needs. It shows that for humanity to achieve a sustainable future, we must focus on justice and social equity for all humans across generations, while living within the constraints of our supporting ecosystem (Agyeman et al., 2003; Anand and Sen, 1996; Raworth, 2017). Additionally, this definition emphasizes the inter-relationships between the environmental, economic, and social dimensions. While it implies a duty of care to the environment, it shows that the use of environmental resources supports economic production and emphasizes a just and equitable distribution of these resources among current and future generations, and especially those who cannot speak up or fight for themselves. Recent global events have steered the focus of the social dimension of sustainable development, to include those that are excluded from the gains of human development activities. These include marginalized groups, where poverty, racism, gender discrimination, and social or cultural oppression are common (Agyeman et al., 2003; Alkon & Agyeman, 2011; Agyeman, 2017; Agyeman & Doran 2021).

So, the environmental, social, and economic dimensions of sustainable development are interdependent (Agyeman & Evans, 2003). This definition of sustainable development broadens our understanding of the consequences of human action across these three dimensions and provides us with an encompassing action strategy that will allow us to address the challenges we face. The Brundtland report's focus on intergenerational justice implied that sustainable development is a long-term effort. Its definition of 'needs' includes a sound environment, a just society and a healthy economy. However, sustainable development is not a goal that can be met, but a direction that guides constructive change (Lee, 1993 as cited in Pravdic, 2002). Hence, sustainable development and its key aspects are the strategy, or process, or journey to achieving sustainability. This emphasis on strategy and direction raises once again the specific rationale and trajectory of business in achieving sustainability economically, socially and environmentally.

## 2.2 The Role of Business in Society

It is clear that the role of business in society has long been a topic of debate. In the 1960s and 1970s, some researchers suggested that the role should be steered by

voluntary actions (McGuire, 1963; Manne and Wallich, 1972; Eells and Walton, 1974), while others argued that the role of business in society should lead to mutual benefits for both sides (Johnson, 1971; Steiner, 1971; Steiner and Steiner, 1972). Further studies argued that business should have economic, legal, ethical, and philanthropic responsibilities (Carroll, 1979). This conversation evolved in the 1980s to suggest the role of business in society involved taking serious steps to minimize negative and maximize positive impacts on shareholders and other stakeholders, including the natural environment (Googins et al., 2007: 21). In the 1990s, a range of studies on sustainable development posited that environmental, economic, and societal growth were interdependent, and suggested that ensuring this form of inclusive growth was the role of business in society (White and Lee, 2009; Ramjohn, 2008; Robins, 2006). These concerns came to be known as the Triple Bottom Line, popularly referred to as the three “Ps”—people, planet, and profit in Elkington’s well-known formulation (1994).

Recent studies, however, have suggested that investments in sustainable development initiatives by corporations may be risky and that maximizing shareholder value should be the chief focus of business (Jensen, 2002; Post et al., 2002; Gillan, 2006; Messner, 2009; Eccles et al., 2014; Hahn and Figge, 2018; Robson, 2019). Yet, other researchers have presented empirical evidence that business indeed has responsibilities to numerous stakeholder groups, with implications for long-term sustainable development strategies (Avery and Bergsteiner, 2011). These groups include employees, the community, consumers, suppliers, and competitors. These responsibilities seem particularly weighty today. Society is keenly aware of the environmental, financial, and societal impact of the activities of business, and of its own ability to influence businesses to behave in a more ethical manner or consider issues other than pure profit-making. They demand that organizations behave in an ethical manner and be more considerate of other issues aside from profit-making (Fontaine, 2013; Miller, 2016).

Clearly, societies driving towards sustainable development can influence businesses to adopt corporate sustainability strategies (Mahoney et al., 2008). Consumers are starting to demand eco-innovative products, and services. Employees are beginning to demand safer working conditions. Communities are becoming more aware of the effect that business has on pollution and over-production. NGOs may also press for a business to be held accountable for

environmental degradation caused by its operations, or for more support for a social cause for the common good. Evidence from the extant literature on “legitimacy theory” suggests that society bestows power and legitimacy on business, and that businesses should continually ensure they handle that responsibility with care. This can be done by ensuring that they operate in congruence with the value system, norms, and beliefs of the societies they operate within. If not, their legitimacy can become threatened, and they stand to lose their position and privileges (Davis, 1973; Dowling and Pfeffer 1975; Deegan, 2002). As business relies on society and society relies on business to contribute to a progressive economy (Porter and Kramer, 2006; 2011), it has become common practice to measure the sustainable development efforts of business by looking at its impact on the Triple Bottom Line (TBL), reflected in its social, environmental, and financial performance, not solely the traditional performance measures such as of return on investment (ROI), shareholder- and customer value-creation.

Given, stakeholders’ increased awareness of the need for sustainable practices, and the growing power of multiple stakeholder groups to influence a business’s goals and competitive advantage, business leaders and decision-makers in both the government and commercial organizations are seemingly more aware of the role of business in the society than ever before. This is visible in their appraisal of capital investments and in decision-making processes (McDermott, et al., 2002; Linton et al., 2007; Schreck and Raithel, 2013, 2018). Arguably, greater awareness has also resulted in numerous benefits for the corporation. Sustainable development activities can lower costs as a result of government incentives, increase brand recognition, and bring improved customer loyalty, better risk management, increased efficiency, better product differentiation, new market opportunities, greater input into industry standards, and even radical innovation (Porter and Kramer, 2002; Laszlo, 2008; Glavas and Piderit, 2009; Laszlo and Zhexembayeva, 2011; Gadeikiene et al., 2012; Raithel and Schwaiger, 2015; Laszlo and Cescau, 2017). A range of existing empirical and theoretical literature argues for the numerous positive benefits to business from the integration of sustainable development into their core operational and strategies and processes (Graves and Waddock, 1994; Elkington, 1997; Podsakoff et al., 1997; Holliday, 2001; Orlitzky et al., 2003; Savitz and Weber, 2006; Laszlo, 2008). Organizations with the knowledge and competencies to create sustainable value can attract and retain more loyal customers and are able to hire and retain the best talent (Glavas



and Piderit, 2009). This means that the company's competitive advantage increases as economic, social, and environmental benefits increase (Porter and Kramer, 2006, 2011). Ultimately, businesses can serve as agents for sustainable development because they are in a strategic position to influence change and they have the capabilities to do so through their own practices. Also, they have a responsibility to ensure that their actions do not negatively impact society and the environment while maintaining financial prosperity, and that they lead by their example (Holliday et al., 2002).

It is evident that organizations across sectors are beginning to accept sustainable development as a necessary condition of success. Many businesses are starting to express a desire to influence wider society and consumers to follow their sustainable practices (Holliday et al., 2002). A 2010 study shows that 93% of CEOs view corporate sustainability as a major influence on their organization's success (UNGCA, 2010). According to findings reported in Ethical Corp's *State of Responsible Business* report 2016, 71% of CEOs are convinced of the value of sustainability and 55% claim that sustainability generates revenue for their business. Furthermore, results from research by *MIT Sloan Management Review* and The Boston Consulting Group show that 67% of executives agree that having a corporate sustainability strategy is necessary to be competitive in today's economic landscape. The same research found that 60% of executives in publicly traded companies believe good corporate sustainability performance is important to investors. 74% of investors also believe that corporate sustainability performance matters more than it did in the past, and 75% of executives in mainstream investment firms claim that corporate sustainability performance plays a major role in their investment decisions. Corporations are doing more to track and communicate sustainable practices, too, with 74% of the world's largest companies now using the Global Reporting Initiative's process for tracking and reporting their corporate sustainability performance (*MITBCG*, 2017). 80% of *Fortune* 500 companies make claims that infer a commitment to sustainability on their company websites (Parisi and Maraghini, 2010). The scale of these claims is difficult to verify empirically, and some may be questionable. However, the need to make them shows that businesses are becoming more aware that organizational evaluation should include non-financial performance and that they should be willing and able to communicate their sustainable development efforts to the public.

Theoretical and empirical evidence shows that businesses willingly share corporate sustainability reports or non-financial reports that showcase their CS efforts and progress, signaling to their stakeholders that they are committed to the corporate sustainability agenda and are willing to communicate it (Mahoney et al., 2008). Existing research confirms that voluntary information disclosure and accessibility may have a positive impact on the business and may increase the value of products and services that the business offers (Lewis, 2011). From a theoretical perspective, this behavior is congruent with “signaling theory” or “contract theory”, where entities (the agent) send signals or conveys pieces of relevant information about themselves to other parties (the principal) to reduce information asymmetry and to enable the receiving party (the principal) to adjust their behavior accordingly (Spence, 1973, 2002; Leland and Pile, 1977; Weiss, 1995; Lewis, 2011).

## 2.3 Expanding the Role of Business in Society

The UN claims that improved partnership with business will allow society to leverage the advocacy, practices, and key strengths of business— creativity, innovation, and technologies—for the creation of solutions that address the sustainable development challenges affecting regions and societies worldwide (see chapter one). For partnerships to work, business will need to adopt new models of governance and organization that embed the SDGs into their core operation. It is therefore necessary to understand how these new models are formed and the critical factors that impact on the integration and implementation of corporate sustainability. This section explores the concept of corporate sustainability (CS) and possible integration options. It also looks at terminologies such as greenwashing to highlight the barriers to the holistic integration of corporate sustainability.

### *Corporate Sustainability*

Corporate sustainability is an organizational-level construct that focuses on the replication of the global agenda for sustainable development in the corporate setting (Baumgartner and Ebner, 2010). Given the broad, multi-disciplinary nature of sustainable development (Elkington, 1994; Dyllick and Hockerts, 2002) and its numerous definitions, (see above) CS is intuitively understood, but difficult to define

or express in concrete operational terms (Labuschagne et al., 2005). A summary of definitions found within existing literature explains corporate sustainability as the environmental, economic, and social efforts made by the corporation to improve the living standards of its internal and external stakeholders without compromising the living standards of future generations (Dyllick and Hockerts, 2002; Wilson, 2003; Van Marrewijk, 2003; Montiel and Delgado-Ceballos, 2014; Hahn et al., 2015). Common definitions of corporate sustainability include:

*“A firm’s ability to meet the needs of its present direct and indirect stakeholders (internal and external) - employees, customers, society, environment, pressure groups, etc. - without any compromise on its ability to meet the needs of its future stakeholders” (Dyllick and Hockerts, 2002: 131).*

*“Voluntary efforts made by business that demonstrate social and environmental concerns in business operations and in interactions with stakeholders” (Van Marrewijk, 2003: 102).*

*“A business approach that creates long-term shareholder value by embracing opportunities and managing risk from economic, environmental, and social dimensions” (Dow Jones Sustainability Indexes, 2019:2)*

### *Differences Between Corporate Sustainability and Corporate Social Responsibility*

Many researchers across disciplines have contributed to the existing body of theories on corporate sustainability. While many have focused on the measurement of corporate sustainability efforts (Baumgartner and Ebner, 2010), some have studied its impact on performance (Porter, 1985; Jaggi and Freedman, 1992; Peteraf, 1993; Orlitzky, 2008), and others have focused on the operational impact of corporate sustainability strategies (Rogers and Ryan, 2001), while others again have studied accountability and reporting (Verecchia, 1983; Mahoney et al., 2009) and corporate sustainability strategies (Elkington, 1994; Dunphy 2003; Dunphy et al., 2007; Baumgartner, 2009). Some theoretical approaches that strongly influence the concept of corporate sustainability include triple bottom line (Elkington, 2006; Jennifer Ho and Taylor, 2007; Stubbs and Cocklin, 2008); stakeholder theory (Freeman et al., 2010); agency theory (Jensen and Meckling,

1976); legitimacy theory (Davis, 1973; Dowling and Pfeffer, 1975; Cong and Freedman, 2011); contract or signaling theory (Spence, 1973; Sanders and Carpenter, 2003; Mahoney et al., 2013; political economy theory (Smith, 1759, 1776; Malthus, 1798; Ricardo, 1817; Marshall, 1890). A review of this corpus of literature reveals that there are four major constituents of corporate sustainability:

1. Sustainable development.
2. Corporate social responsibility (ethical considerations for managers and the business's engagement in sustainable development)
3. Stakeholder theory (suggesting that corporate sustainability practices improve stakeholder relationship management, particularly through multi-stakeholder engagement and participation),
4. Corporate accountability (providing justifications for the firm's investment in sustainability activities) (Wilson, 2003).

CS is often conflated with corporate social responsibility (CSR), and while they are closely related and are often considered synonymous, they are different. CSR focuses on the corporation's responsibilities to society, with the purpose of fostering mutual benefits for both business and society (Hack et al., 2014). It was first explained as the responsibility that business should have to society (Bowen, 1953). However, this was later expanded to demonstrate that corporate social responsibility is made up of four interrelated responsibilities: economic, legal, ethical, and philanthropic (Carroll, 1991). Recent studies have focused on the relationship between the business, its stakeholders, and society at large (Hack et al., 2014). Such studies argue that a business has responsibilities to society, namely *economic* (e.g. costs, revenue, capital expenditures, and community investments), *social* (e.g. concerns for human rights, diversity, inclusion, equality, gender equality, discrimination), *transparency* (information sharing, collaboration, media, trust-building etc.), and *environmental* responsibilities (e.g. the environmental impact on living and non-living things, the natural landscape, and elements, waste, compliance with environmental laws) (Christofi et al., 2012).

In summary, CSR is strongly focused on the social effects of the business's activities (Van Marrewijk et al., 2003), while CS has a broader remit that includes the environmental, social, and economic effects of the company's activities on sustainable development (Wilson, 2003). Recent studies thus suggest that CS is

an expansion of CSR that provides guidance for organizational transformation efforts that can help business managers and decision-makers integrate sustainable development within core organizational processes and strategies (Montiel and Delgado-Ceballos, 2014).

### *Greenwashing*

However, although there has been an apparent increase in the awareness of sustainability, as suggested by the use of terms such as sustainability and sustainable development, empirical evidence does not show an unequivocal increase in corporate sustainability, eco-efficiency or a reduction in environmental harms (Landrum, 2018). Detailed investigation shows that many businesses make little or no effort to fully understand these terminologies, and as a result are not able to make the changes necessary to fully integrate corporate sustainability (Springett, 2003). Though they claim to be engaging with sustainable development, many corporations rely on their company histories and continue to use their legacy business models to produce unsustainable goods and services (Springett, 2003; Ihlen and Roper, 2014). In some instances, corporations promote sustainability while engaging in business processes that continue to adversely affect the environment and society (Ihlen and Roper, 2014). As an example, a mining corporation may invest in renewable energy to cut down on emissions while continuing to over-exploit the earth's natural resources. This has led to conclusions that businesses may use terms such as sustainability, and sustainable development to make themselves seem compliant and eco-efficient without necessarily making changes to their operations or strategies, thereby misleading the public.

Terms such as “greenwashing” and “blue washing” (when corporations attach themselves to the United Nations) (Laufer, 2003) have emerged to describe the corporations that have engaged in complex strategies and defensive counter-strategies that shift the focus from their activities, cover-up wrong doings, cause confusion, undermine and explicitly attack other viable options, and deceptively portray the business's objectives, commitments, intentions and accomplishments (Beder 1998, 2013; Laufer, 2003; Siew, 2015). Even though more corporations publish sustainability reports detailing their sustainability strategies, it is important to remember that these are reported by the organizations themselves and may be

token efforts that do not address all the environmental and social issues that their operations cause (Lyndenberg, 2002; Stittle, 2002 as cited in Laufer, 2003; Shabana and Ravlin, 2016; Ruiz-Blanco et al, 2021). This adds to the growing skepticism that some corporations misrepresent their activities with the public and other stakeholder groups in order to hide their wrongdoings, deflect blame, preserve reputation, and appear in a leadership position (Gray et al., 1995; Greer and Bruno, 1996; Quirola and Schlup, 2001; Delmas and Burbano, 2011; Dare, 2016; Lashitew, 2021).

Furthermore, the frequent use of the term “balance” to suggest that a business can balance environmental and social issues with profit-making rarely makes explicit how the balancing takes place (Ihlen and Roper, 2010) and, as a result, can be deceptive. Often, the business case for sustainability gives the impression that people, planet, and profit can be equally enhanced by the company’s engagement in corporate sustainability (McWilliams and Siegel, 2001; Porter and Kramer, 2011). Empirical evidence, however, shows that the CS investments that businesses advertise after they have been justified by the business case may simply be marketing opportunities or ploys to win more business, reduce costs, or increase customer loyalty and brand equity and may not make any significant benefit to the environment or society (Goodpaster, 1991; Hansen and Machin, 2008; Barnett, 2016). Additionally, the ‘journey’ metaphor, which is also frequently used to signify the company’s path to integrating sustainable development into its day-to-day practices and strategies, does not set clear expectations (Milne et al., 2006). Sustainability really is not a journey. It is a paradigm for thinking about a future in which environmental, societal, and economic considerations are made in the pursuit of an improved quality of life. Indeed, it is not uncommon for corporations to claim they have always been sustainable, or that they already have sustainable development ingrained in their core strategies. Statements such as these maybe manipulative, misleading to the public, encourage complacency (Ihlen and Roper, 2010) or deter a business from making additional efforts to embed sustainable development strategies into its core operations.

Capitalism’s response to the current ecological crisis – labelled ‘sustainable’ or ‘green capitalism’, the ‘green economy’ or ‘sustained economic growth’ – is grounded in technological innovation, and growth (Soderholm, 2020). Rather than

creating heretically innovative ways to address the current ecological crisis, it seeks to bring market efficiency to bear on the natural world, while keeping capitalism at status quo (Crane et al., 2014; Dale et al. 2016; Cock, 2017). If corporations continue to view growth as a necessary parameter to sustaining the environment instead of recognizing that they are dependent on the environment, the required paradigm shift will not be deemed essential (Ihlen and Roper, 2010; Hickel and Kalis, 2020) and many businesses will remain complacent in their corporate sustainability efforts. Current 'green' strategies are guided by the notion that economic expansion, as measured by GDP, is or can be made compatible with environmental priorities (Hickel and Kallis, 2020). Existing research shows that the most common business approach to sustainable development focuses on profit-making, the business case for sustainability, the value proposition from integrating corporate sustainability, justifications for investments in corporate sustainability [i.e. the business case], and how doing good for society may impact the company's performance with regards to trust-and reputation- building, and increased brand loyalty (Orlitzky et al., 2003; Laszlo, 2008; Busch et al., 2016; Busch, 2019; Hickel and Kalis, 2020; Fu, Boehe and Orlitzky, 2021). This results in no more than the traditional profit-centric corporate agenda, only this time, with new labels (Hickel and Kallis, 2020).

Unfortunately, the root cause of the current ecological crisis has been traced to the current model of global capitalism. Its systemic characteristics of growth, accumulation, over-consumption, and exploitation of natural resources has led to problems of pollution, biodiversity loss, depletion of natural resources, inequality, populism, and global warming (Hickel and Kallis, 2020). The consensus is that if capitalism persists, the current ecological and social crisis will worsen exponentially, and may not be sustainable for human existence (Barton, 2011; Hoffman & Jennings, 2018; de Bakker et al., 2020). According to research by Hickel and Kalis (2020), 'green growth' is a misguided objective, and business and policymakers need to look for alternatives. Their research argues that absolute decoupling from natural resource use cannot be achieved on a global scale if the focus remains on economic growth. Even under optimistic policy conditions, it cannot be achieved at a rapid enough rate to prevent global warming over 1.5°C or 2°C. So, the current approach of focusing on economic growth through the efficient use of natural resources, while minimizing pollution, and environmental

impact and environmental management and accounting for natural hazards, is not going to improve human wellbeing.

### *Integrating Corporate Sustainability*

Out of consideration for environmental concerns (Bettencourt and Kaur, 2011), scholars across disciplines have researched sustainable development for business in various contexts, resulting in diverse recommendations and insights (Harris and Crane, 2002), but with little agreement in the extant literature as to how sustainable development integration is achieved (Stoughton and Ludema, 2012). While several researchers have studied how sustainable development perspectives should be effectively developed in the organization, with some suggesting that a singular view should be applied throughout the organization, others insist that a differentiated view is most effective within sub- cultures, departments, and sets of the organization (Martin 1992; Linnenluecke and Griffiths, 2010). Yet others have considered the implementation methods and come up with recommendations covering a top-to-bottom, middle-outwards, or a bottom-up approach (Mirvis and Manga, 2010), thereby demonstrating the lack of clear pathways or trajectories for sustainable development integration within business models and practices.

A significant body of literature suggests that for an organization to become sustainable, it must make a paradigm shift from its current operational model to an economically and ecologically-conscious model, suggesting that a move towards corporate sustainability requires the willingness to take risks and make deep changes to the current procedural methods used within the organization. To achieve such a transformation, the organization requires a significant cultural change exemplified by new ways of thinking and behaving (Linnenluecke and Griffiths, 2010; Dunphy et al., 2007; Shrivastava, 1995; Welford, 1995; Post and Altma, 1994; Stead and Stead, 1992). Some scholars, however, disagree with these claims, arguing that an organization's move to corporate sustainability need not be a complete rebuild, but can be made by incremental changes to the development or revision of existing processes measurements, and reward systems in an organization (Dunphy et al., 2007; Crane, 2000; Harris and Crane, 2002). This position is bolstered by academic literature showing that integrating corporate sustainability is a gradual, methodical, and continuous process of becoming aware,



enacting policies, and adopting new practices (Fineman, 1996, 1997; Dunphy et al., 2007; Epstein and Buhovac, 2010).

However, this latter position is challenged in turn by research demonstrating that change efforts often fail due to one influential and somewhat unseen factor known as the organization's culture (Levin and Gottlieb, 2009), where any changes introduced fail to alter the fundamental psychology or "feel" of the organization to its members (Schneider, et al., 1996). Supporters argue that any effort to integrate corporate sustainability with the organization's core processes and operations will require that the organizational culture be analyzed and strategically altered in line with sustainable development (Post and Altman, 1994; Baumgartner, 2009; Campbell et al., 2013), but the question of how radical change needs be remains an open one because of the view that organizations should and do prioritize corporate sustainability initiatives that are closely aligned with the prevalent organizational culture (Linnenluecke and Griffiths, 2010). A survey of 23 companies conducted by the University of Michigan investigated the correlation between organizational culture and the success of corporate sustainability initiatives. The study revealed that such initiatives were more successful when they were developed and implemented in a way that was generally consistent with the company's culture (Abbett et al., 2010). Consequently, efforts to force cultural transformations for the purpose of environmental management (or corporate sustainability) may be over-ambitious, unrealizable and (or) unlikely to be successful (Sugita and Takahashi, 2013).

Evidence from other studies supports this notion and show that corporate sustainability initiatives will only be successful if they are tailored to the prevailing organizational culture (Abbett et al., 2010; Campbell et al., 2013), and in order for corporate sustainability initiatives to succeed, the current organizational culture must first be clearly understood, allowing corporate sustainability efforts to be aligned to suit the culture (Abbett et al., 2010; Campbell et al., 2013). This is reinforced by studies showing that when a corporation's culture is integrated with sustainable development, it is more likely that its efforts to implement corporate sustainability implementation will be successful (Austin and Claassen, 2008; Bertels et al., 2010). This is supported by other findings, which suggest that not only does a company's organizational culture play a vital role in corporate sustainability integration process and outcomes (Linnenluecke and Griffiths, 2010),

but also in its management across national and ethnic boundaries (Schein, 2002). This adds credence to the widely shared notion that organizational reinvention and improvement processes cannot be achieved unless organizational culture is subject to change (Ott, 1995), with the guiding assumption that a sustainability-oriented organizational culture is a prerequisite for moving towards corporate sustainability (Crane, 1995).

## 2.4 Organizational Culture

From the literature it is evident that the success of corporate sustainability integration and implementation is dependent on the level of embeddedness of sustainable development within the organizational culture. It is therefore important to understand whether this is a fundamental enabler or inhibitor to the integration of sustainable development within a business. What allows businesses to increase the levels of sustainable development within their existing organizational culture, ensuring that they are suitably equipped to meet the grand challenges of our time? This question is particularly relevant if business is to partner successfully with society to implement sustainable development initiatives and the delivery of the SDGs. This section provides an exploration of the organizational culture literature in order to create an understanding of its makeup and help to make sense of organizational culture's role in corporate sustainability planning, integration, and implementation.

### *Definitions*

There are many proposed definitions of *organizational culture* with little agreement between them. One study shows that within the numerous approaches to the conceptualization of business culture, there are 54 different definitions of organizational culture and 32 definitions of the closely related concept of organizational climate (Verbeke et al., 1998, p. 310), the most cited definition of organizational culture being:

*“Organizational culture is the pattern of shared basic assumptions——invented, discovered, or developed by a given group as it learns to cope with its problems of external adaptation and internal integration——that has worked well enough to be considered valid and, therefore, to be taught to*

*new members as the correct way to perceive, think, and feel in relation to those problems” (Schein 1985:9; 1990; 2004; 2010).*

Other frequently cited definitions of organizational culture include: “a system of shared cognitions or a system of knowledge and beliefs” (Rossi and O'Higgins, 1980, cited in Smircich, 1983: 348); “The ‘social tissue’ that contributes to collective sense-making in organizations” (Pettigrew, 1979: 574); that which gives “stability, continuity and predictability to organizational life” (Levin and Gottlieb, 2009: 31); “A complex set of values, beliefs, assumptions and symbols that define the way in which a firm conducts its business” (Barney, 1986, 657). These multiple definitions can be summarized as the common or accepted norms, rules, beliefs, rituals, and values that shape the behavior, choices, commitments, and priorities of the organization and its members (Katz and Kahn, 1978; Trice and Beyer, 1984; Ott 1989; Schein, 1990; Judge and Cable, 1997; Mello, 2010; Shieh and Wang, 2010; Grant, 2013; Hofstede, 1998). Organizational culture is a unique, organization-specific human product that implicitly develops over an extended period, comprising the “...gained knowledge, explanations, values, beliefs, communication, and behaviors of a large group of people at the same time and place” (Shahzad et al., 2012: 976). Its organization-specific nature may lead to competitive advantage or disadvantage since it is difficult to replicate by other organizations and may not always be easily defined (Tellis et al., 2009; Cho et al, 2013).

### *History and Overview of Organizational Culture*

Multiple roots for the study of organizational culture have been suggested over time; deriving from the fields of anthropology, dating back to the 19th century (Smircich, 1983; Allaire and Firsirotu, 1984; Ott, 1989; Deshpande and Webster, 1989; Denison, 1990; Chang and Wiebe, 1996; Fellows and Liu, 2013); sociology (Cameron and Quinn, 2011); and organizational management (Yanow and Adams, 2018). The term organizational culture was first used in academic literature in 1979 by Pettigrew in an article in the *Administrative Science Quarterly* (Hofstede et al., 1990). Over the years, further studies across a number of fields have resulted in the development of various schools of thought, definitions, models, frameworks, typologies, measures, theories, and different methodologies that can be used to inform business administration, organizational performance, or organizational

change (Schwartz and Davis, 1981; Martin and Siehl, 1983; Allaire and Firsirotu, 1984; Schein, 1985, 1992, 2009, 2011; Barney, 1986; Siehl and Martin, 1988; Ott, 1989; Deshpande and Webster 1989; Nemeth and Staw, 1989; Hofstede et al., 1990; Gordon, 1991; Denison and Spreitzer, 1991; Trice and Morand, 1991; O'Reilly et al. 1991; Sackmann, 1992; Martin, 1992; Pratt and Beaulieu 1992; Trice and Beyer, 1993; Ott and Shafritz, 1994; Denison and Mishra, 1995; Schneider, Goldstein and Smith, 1995; Denison, 1996; Hofstede, 1998; Verbeke et al., 1998; Lok et al., 2005; Cameron and Quinn, 2011; Shahzad et al., 2012; Denison et al., 2014; Yanow and Adams, 2018).

In the fields of organizational performance and organizational change, culture is seen as an attribute that members of an organization bring to the group. It is a salient identity that influences the beliefs and values of the members. Researchers who work in this field focus on the behavioral patterns of members to understand the group's core culture and the exact sets of values that typically foster organizational success and can be replicated in other organizations (Hofstede, 2001; Schein, 2004; Smircich, 1983). These researchers argue that culture keeps employees together. The organization itself is part of the environment, and the actions of business leaders are in response to changes in this environment. In this context, culture is a predictor of organizational survival. Every organization has a culture. Corporate culture focuses on the internal variables within the organization such as size, technology, structure or leadership, and their impact on organizational success. Identifying and introducing the right artefacts (processes and infrastructures) aids greater organizational excellence. As such, researchers qualitatively identify culture types and recommend artefacts that may change the existing culture and optimize organizational survival possibilities (Handy, 1978; Deal and Kennedy, 1982; Siehl and Martin, 1989; Allaire and Firsirotu, 1984; Schein, 1985, 2004; Ott, 1989).

Initially, scholars in this field considered that organizations have only one culture. However, this assumption has been corrected in recent studies. Schein (1985; 1992) proposed three levels of organizational culture to show the difficulty of delineating culture and its locus: artefacts, espoused beliefs and values, and underlying assumptions (Allaire and Firsirotu, 1984; Schein, 1985, 1992, 2002, 2004).

- Artefacts are identifiable organizational processes and structures. They are, however, not always easy to describe and delineate.
- Espoused beliefs and values are reflections of the organizations that members share and that give a deeper insight to the organizational culture. They have either been previously tested and have now become the daily norms or are untested beliefs and values such as organizational goals or strategies.
- Basic underlying assumptions help the organization to fully understand the cultural roots that serve as 'coping elements' or guiding criteria, and which may be invisible but serve as a guide and ensure the organization's survival. They are further categorized as basic assumptions for managing new external adaptation issues (coping elements are the core mission and strategy, the means to achieving them and correcting them in the event of deviation) and deeper basic assumptions for managing internal integration (coping elements are the organization's internal guiding criteria for rewards, punishment, norms, power status.)

Here, the argument is that culture is the organization's internal image as reflected in its members' interactions and priorities. One aim of the research is to uncover the subconscious rules within the membership that motivate their behavior, with the purpose of identifying disparities between behaviors and the subconscious rules of the culture (Argyris and Schon 1978; Harris and Cronen 1979). The notion of culture deployed here implies a certain unity, and a key question is whether organisations have only one dominant culture commanding wide consensus around a set of shared beliefs, values and assumptions or whether different sub-cultures can exist within a single organization, where different groups might hold different attitudes towards corporate sustainability (Linnenluecke and Griffiths, 2010; Howard-Grenville, 2006)

This theory of sub-cultures challenges some of the previous assumptions about leadership in organizational culture studies, where culture was seen as deriving from leadership and passed on to subordinates and focuses more attention on the experiences of the employees and group members, and how these impact on organizational behavior and the research process itself (Frost, et al, 1991; Ramus, 2002; 2005; Linnenluecke et al, 2009). Much of this work draws implicitly or explicitly on Martin's distinction (1992) between integration ( where there is a consistent cultural manifestation across the organization); *differentiation*

(where culture manifests differently across the organization, for example, across hierarchical roles e.g. executive leadership vs middle management vs non-management, or departmentally, as result of the nature of work or required skills, thereby creating subcultures which may be harmonious, conflicting, or independent of each other); and *fragmentation* ( where there is no consistency to how culture manifests, as consensus may vary according to the issue at hand).

### *Embedding Organizational Culture with Sustainable Development*

Due to its complexity, changes to organizational culture have been described as one of the most difficult leadership challenges (Schein, 1989; Schein 2016). Existing literature proposes many cultural-change models (Schein, 1989; Austin and Claassen, 2008), but whatever the model, an examination of the organization's readiness for change is deemed an important step for change, because otherwise, it is difficult to distinguish how the type and degree of change will affect the organization. (Austin and Claassen, 2008; Schein, 2016). It is recommended that this be a dual assessment of where the firm is coming from and where it is headed (Farquhar et al., 1989; Exter et al., 2013).

Austin and Claassen's review of several models of organizational change and culture reveals that the process of changing organizational culture involves multiple steps. The process can be summarized as follows:

**Step 1:** Understanding the basic aspects of the organization's culture: artefacts, espoused beliefs and values, and underlying assumptions.

**Step 2:** Understanding the basic types of organizational change. Organizational change can be divided into two types: 1) administrative change (changes made to the organizational structure and administrative processes such as new reward or performance evaluation systems); and 2) technical changes (changes in the service or process technology that affect the daily operations of the business such as a new service delivery system or a new intervention).

**Step 3:** Understanding the degree of change sought. This can range from minor changes, where the goal is to improve on existing culture, to radical change

efforts, whereby changes affect the core mission, resource allocation, or shifts in authority.

Radical change may cause anxiety or fear among employees, leading to resistance that may ultimately cause the change efforts to fail. Employees resist change efforts due to factors such as levels of self-esteem or self-efficacy (when employees with low confidence in themselves and their ability to change are confronted); experiences of loss (some employees may need time to come to terms with change as they need time to grieve the loss of the processes they have grown used to); and threats to professional capacity (unfamiliar change can be unnerving for employees, as they may feel that their professional identity is being challenged.)

**Step 4: Assessing readiness for change:**

1. Understanding the motivation of the change from the staff perception of a need to change.
2. Ensuring that there are adequate resources e.g., financial, human, equipment, training, before embarking on the change.
3. Evaluation of attributes such as employee capacity, resistance, and the view of influencers among employees.
4. A relevant stakeholder assessment to determine who may be affected by the change within and outside of the organization.

The main point here is that the most effective change implementation strategies emerge by the inclusion of all voices in the assessment of organizational readiness for change.

**Step 5: Manager-led efforts**

1. deciding on the specific modifications that need to be made to the organizational culture based on the results of the readiness assessment.
2. Sharing the direction of change with all relevant stakeholders so they are aware of what needs to be done and what will be involved to make the decided changes.
3. keeping implementation grounded within all artefacts of the organizational culture, managing interactions with the external environment and across the employee base.

4. recognizing, celebrating, preserving, and fostering change across the organization.

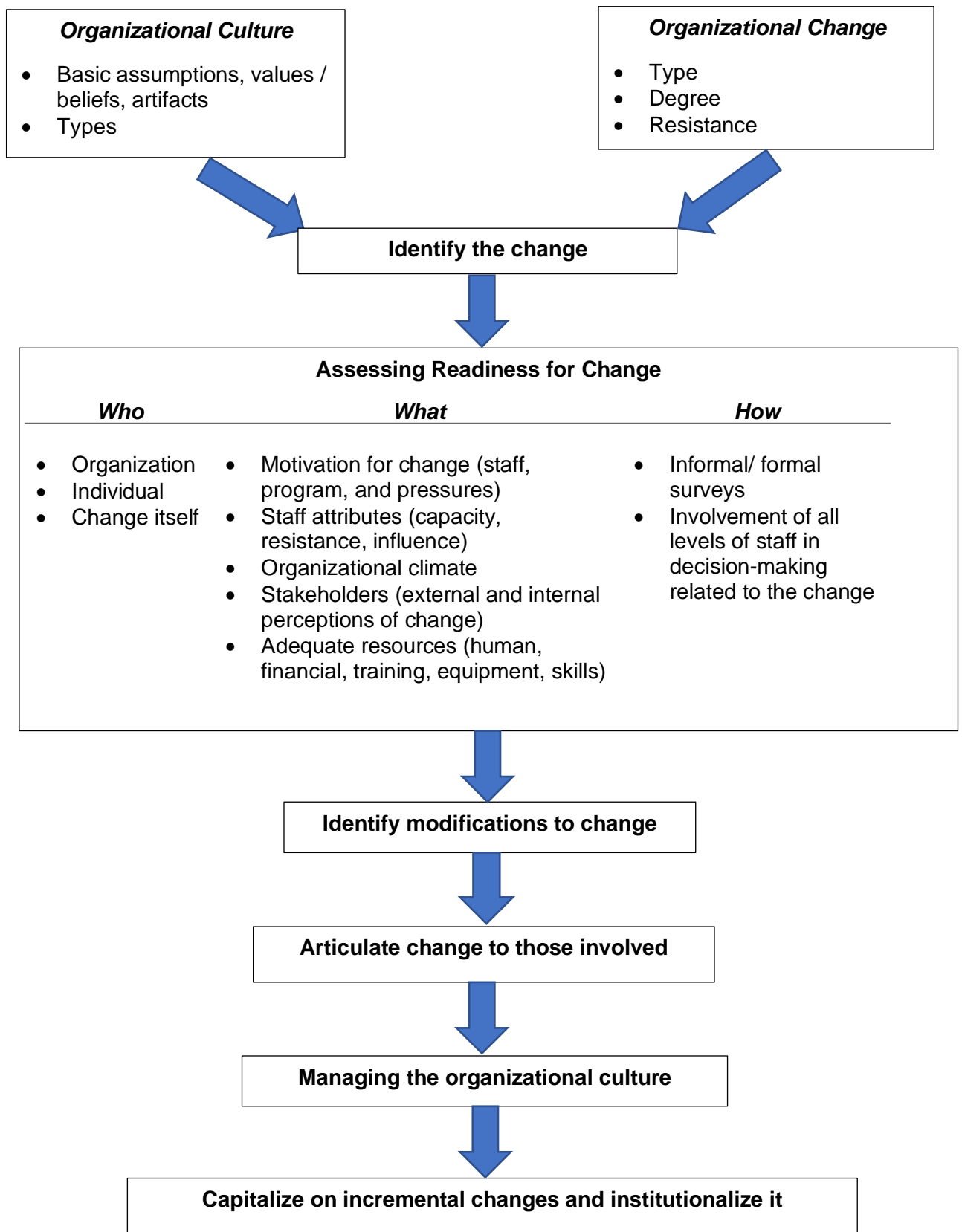
What a review of the literature on organizational culture and change reveals is a series of interlinked questions: who can drive and impact the character of change; how can change occur; who is affected by change efforts; and whose claims or views can be heard, and which are most salient?

Consequently, most organizational culture-change models are dependent on an interplay between stakeholder (broadly defined) management and the role or agency of managers/leaders (Eisenhardt 1989; Hill and Jones, 1992). Since stakeholder management and prioritization is accomplished by first identifying all legitimate shareholders and engaging with all stakeholder groups to encourage participation for critical decision-making, it is important to explore the existing body of research on stakeholder theory relevant to stakeholder classification and participation for the implementation of the SDGs.



**Figure 1. Organizational Change and Culture Model**

(Adapted from Austin and Claassen, 2008)



## 2.5 Stakeholder Theory

Stakeholders are described as any entity that has a stake or claim on the business or its activities. In other words, any group/entity that can affect, or be affected by, the company's activities or decisions should be regarded as a potential stakeholder (Freeman, 1984; Donaldson and Preston, 1995; Mitchell et al., 1997; Laplume et al., 2008; Miles, 2012). Stakeholder theory posits that organizations and their managers should include the interests of all stakeholders in decision-making. Modern stakeholder-theory was born out of the realization that organizations were not self-sufficient, nor could they, or did they, operate independently of the external environment (Pfeffer and Salancik, 1978). Organisations interact and influence the many entities that they have relationships with, and are also influenced by, their stakeholders (Freeman, 1984). Stakeholder theory explains inter- and intra-relationships between the corporation and its stakeholders. It has implications for the organization and for all identified and potential stakeholder groups, because no legitimate stakeholder group has interests that prevail over any other: they are all of potential equal value (Clarkson, 1995; Donaldson and Preston, 1995). Stakeholder theory seeks to explain how various stakeholders affect or are affected by the organization and how stakeholders influence or are influenced by organizational decision-making. It also explains how managers within organizations perceive, prioritize, and manage relationships with numerous stakeholder groups and their interests, and how these affect decision-making (Freeman and Reed, 1983; Freeman, 1984; Bowie, 1988; Evan and Freeman, 1988; Savage et al., 1991; Hill and Jones, 1992; Starik, 1994; Clarkson, 1994, 1995; Donald and Preston, 1995; Frooman; 1999; Jones and Wicks; 1999; Mitchell, Agle and Wood, 1997).

Over the years, stakeholder theorists and researchers have questioned, studied, and proposed many characteristics and uses of stakeholder theory in different modern organizations. This has led to an increase in research exploring how organisations manage different types of stakeholders and their varying interests, with the aim of identifying and classifying discrete groups (Starik, 1994; Mitchell et al., 1997; Phillips and Reichart, 2000; Miles, 2012). Much research has been dedicated to understanding how stakeholders may or may not affect the organization (Jones, 1995; Berman et al., 1999); how the organization can meet their needs; ways of ensuring stakeholder inclusion in decision-making (Johnson

et al., 2004), and understanding the resources and strategies that stakeholders use to accomplish their claims and how successful they have been in prosecuting them (Frooman, 1999). Some academics have researched the classification of stakeholders according to sets of criteria or typologies (Goodpaster, 1991; Savage et al., 1991; Clarkson, 1995; Mitchell et al., 1997). Others have looked at how stakeholder theory could be combined with other concepts such as philosophy, the 'common good', federal ethics laws, business ethics, environmental protection, and sustainable development (Goodpaster, 1991; Carroll and Buchholtz, 1993; Weiss, 1994; Wood and Jones, 1995; Clarkson, 1995; Argandona, 1998; Rondinelli and Berry, 2000; Wijnberg, 2000; Stead and Stead, 2000; Husted, 2001; Hund et al., 2002; Cragg, 2002; Ce'spedes-Lorente et al., 2003, as cited in Steurer et al., 2005).

### *Definitions*

Freeman (1984) originally defined stakeholders as shareholders, employees, customers, suppliers, lenders, and society. However, recent scholarship has provided empirical and theoretical evidence that qualifies a broader range of actors, such as individuals, groups, neighborhoods, organizations, institutions, societies, and even natural environments as stakeholders (Laplume et al., 2008). The central criterion for ruling an actor a stakeholder is their ability to make a claim which can affect the issues at hand, including those who have a stake which can be affected by the issues at hand (Agle et al., 1999). Stakeholders thus have the powers to influence an issue and/or a legitimate stake in the issue to justify that influence. Stakeholders cut across multiple groups of entities because the deciding factor as to who and what counts" is based on an understanding of what constitutes a "stake".

This explains the salience and longevity of Freeman's definition of a stakeholder as "any group or individual who can affect or is affected by the achievement of the organization's objectives" (Freeman, 1984: 47). This definition and its very broad idea of who is or is not affected has been a major inspiration for research, and multiple refinements have been attempted to make it more practical and relevant to management disciplines. (Friedman and Miles, 2002; Fassin, 2009; McGrath and Whitty, 2017; Harrison et al, 2019). Some of these recent re-definitions include: "Groups or individuals without whose support the organization

would cease to exist” (Bowie, 1988: 112); “One with a stake in the game is one that plays and puts some economic value at risk” (Goodpaster, 1991:54); “Individuals or groups that ‘can affect the achievement of an organization’s objectives or are affected by the achievement of an organization’s objectives” (Freeman and Reed, 1983: 91); “Any naturally occurring entity that is affected by ‘organizational performance’, inclusive of living and non-living entities, or mental-emotional constructs, such as respect for past generations or the wellbeing of future generations” (Starik, 1995; Hubacek and Mauerhofer, 2008).

### *Legitimacy and Power*

The definition of stake links to questions of legitimacy and power, and management scholars have proposed different criteria for deciding on an entity’s qualification as a stakeholder based on (national) capital investment (Schlossberger, 1994), externalities (Freeman, 1994), property rights (Donaldson and Preston, 1995), organizational relations (Mitchell et al., 1997), ethics and property rights (Pejovich, 1990), and stakeholder-network perspectives (Rowley, 1997, cited in Kivits, 2011). The traditional view is that “the only duty of business is business” and the only duty of managers is to maximize profits for their business owners (Friedman, 1962; Juravle and Lewis, 2009). Managers (agents) are expected to align the business’s focus with the interests of shareholders (Jensen and Meckling, 1976). From this perspective engagement in CSR poses a conflict to the obligation to shareholders as it could increase investment costs and lower profitability performance (Jaggi and Freedman, 1992). In its strongest form this leads to the view that there is no legitimacy in the claim of any other stakeholders aside from the shareholders and business owners (Ring, 1994).

Questions of legitimacy are bound up with power because legitimacy may not matter as much as the stakeholders’ power to influence decision-making in the organization. As soon as an actor can influence decision-making, they are stakeholders, however theoretically valid their claim (Frooman, 1999). Some scholars suggest that legitimacy may be regarded as equally important to power because it is usually in some way or other influential to the process and as such should be deemed relevant. Other theorists have broadened the notion of legitimacy (Friedman and Miles, 2006), concluding that if the actor’s actions/claims can affect the organization, it would be appropriate to address them (Jonker and

Foster, 2002), thereby giving further credence to the relevance of both legitimacy and power, and the complex intersections between them (Kivits, 2011).

The initial identification of stakeholders by Friedman (1984) and the view of stakeholder theory as a “theory of corporations” (Donaldson and Preston, 1995) has led some to the conclusion that the theory is business-centric and may not be applicable in the public or non-profit sectors, even if such could be deemed potential stakeholders of a corporation (Brickson, 2007). However, since the decisive criterion for ruling an actor, a stakeholder is their ability to make a claim on or to have a stake in the issues at hand (see above) stakeholder theory is clearly relevant to public and non-profit entities (Miles, 2011; Cooper, 2017), where stakeholders many include donors or funders, volunteers, beneficiaries or clients, other organizations, referral agencies, and government officials. In the instances of NGOs and philanthropic foundations, stakeholders also include board members. (Balser and McCluskey, 2005; LeRoux, 2009; Gazley et al., 2010, as discussed in Cooper, 2014). Thus, the legitimacy criterion is fulfilled in both public and private sectors when a potential stakeholder can be affected by the actions of an organization; and the power criterion is met when the stakeholder can make a normative claim for accountability, or a claim that can affect the actions of the organization.

The breadth of stakeholder theory is one of its weaknesses and raises a series of issues. Firstly, the definition of the term stakeholder encompasses a broad set of entities, which can make the scope of possible stakeholders unmanageably broad, because any entity that can be shown to affect the business or be affected by its activities can be regarded as a stakeholder (Miles, 2011; Mitchel, et., al, 1997; Le’pineux, 2005). Second, while power is traditionally assigned to the business owners or managers to hold them accountable and keep them in check, when it is extended to a wide range of stakeholders, it stresses the limits of the contractual model (Antonacopoulou and Meric, 2005; Mainardes et al, 2011). Third, while stakeholder theory prioritizes stakeholders according to set criteria such as power, legitimacy and urgency, all stakeholder groups are not prioritized equally, and it then becomes a complex question of how to determine and balance their interests. Stakeholders that do not possess all of the set criteria are regarded as “non-salient”, “low-salient” or “mid-salient” (Mitchell, et. Al., 1997). As a result, their demands may not be adequately prioritized (Goodpaster, 1991;

Mitchell, et. Al., 1997; Post et al., 2002; Phillips, 2003; Barnett, 2019), and significant, but non-powerful stakeholders may be ignored. Fourth, as discussed in Mainardes, Alves and Raposo (2011), stakeholder theory does not pay enough attention to the system within which companies operate, or the levels of analysis within the system, neither does it respond to the dynamic nature of stakeholder demands or explain the links between the external and internal variables that affect an organization's decision-making (Key, 1999; Voss et. Al, 2005). Fifth, stakeholder theory has not provided a solution to the business-society problem (Stoney and Winstanley, 2001; Antonacopoulou and Meric, 2005) because it provides no effective way of understanding how society should be conceived as a stakeholder from an operational perspective (Le'pineux 2005; Mainardes, Alves and Raposo, 2011).

### *Stakeholder Analysis*

*"... Yet, as popular as the term has become and as richly descriptive as it is, there is no agreement on what Freeman (1994) calls "The Principle of Who or What Really Counts.". That is, who (or what) are the stakeholders of the firm? And to whom (or what) do managers pay attention? The first question calls for a normative theory of stakeholder identification, to explain logically why managers should consider certain classes of entities as stakeholders. The second question calls for a descriptive theory of stakeholder salience, to explain the conditions under which managers do consider certain classes of entities as stakeholders..." (Mitchell et al., 1997: 853).*

*"The concept of the "stakeholder" has become central to business, yet there is no common consensus as to what the concept of a stakeholder means, with hundreds of different published definitions suggested. Whilst every concept is liable to be contested, for stakeholder research, this is problematic for both theoretical and empirical analysis" (Miles, 2012: 285).*

One of the challenges for the implementation of stakeholder analysis is the possible range of conflicting stakeholder interests (Friedman and Miles, 2004; 2006). Two issues are key here: one is that organizations have to maintain multiple stakeholder relationships simultaneously, necessitating some

prioritization criteria or model that maximizes positive impact (Fassin, 2008; Donaldson and Preston, 1995); a second is how leaders/managers might acquire and implement a better comprehension of the interests, influence, and impact of various stakeholder relationships on the organization's bottom line (Brugha and Varvasovsky, 2000). Both these issues bear on the determination of salience and scholars across disciplines have proposed various factors for the measurement of salience (as summarized below).

Table 2. Stakeholder Classification Typology

<b>Authors</b>	<b>Classification Typology</b>
<i>Lindenberg and Crosby, 1981</i>	<i>"The stakeholders' level of influence and their interest in a particular outcome, mapping the relationships between the actors, and understanding their potential for developing alliances."</i>
<i>Freeman, 1984</i>	<i>"The stakeholder's potential to co-operate or compete with the organization."</i>
<i>Cornelius and Faire, 1989</i>	<i>"The stakeholders' needs instead of their stated goals are used to identify and group stakeholders using conflict mapping."</i>
<i>Goodpaster, 1991</i>	<i>"The strategic and the moral stakeholder."</i>
<i>Mendelow, 1991</i>	<i>"The stakeholder's level of predictability and their power to influence."</i>
<i>Savage et al., 1991</i>	<i>"Stakeholders' potential powers to threaten or co-operate with the organization."</i>
<i>Dale and Lane, 1994</i>	<i>Similarities of stakeholder goals are identified and used for grouping with the aid of repeated interviews in a process called strategic perspectives analysis.</i>
<i>Clarkson, 1995</i>	<i>The primary (with formal relationships) and the secondary (without formal relationships).</i>
<i>Mitchell et al., 1997</i>	<i>Power, urgency, and legitimacy.</i>
<i>Rowley, 1997</i>	<i>Network density and the centrality of the organizational focus.</i>
<i>Fassin, 2009</i>	<i>Classical stakeholders, stakewatchers, stakekeepers.</i>
<i>Hare and Pahl-Wostl, 2002</i>	<i>Identification of structure of groupings and interactions between stakeholders from the stakeholders' perspective using card sorting.</i>
<i>Tekwe and Percy, 2001; Salam and Noguchi, 2006</i>	<i>The "4Rs" tool, which analyses relationships between people and natural resources using attributes of rights, responsibilities, revenue (benefits), and the relationship between all these roles.</i>
<i>Jonker and Foster, 2002</i>	<i>The stakeholder's preferred outcomes and relationships with other stakeholder groups.</i>
<i>Barry and Proops, 1999</i>	<i>Shared perspectives and commonalities of stakeholders using Q methodology.</i>
<i>Scholes and Clutterbuck, 1998</i>	<i>Power of influence, impact on the organization, and affinity with organizational objectives.</i>

The question of salience connects to both normative and instrumental reasons for stakeholder analysis and its perceived value for corporations and indeed for wider projects and policies at the city, regional and national levels (see



chapters four and five). The engagement of multiple stakeholder groups in public sector and policy contexts raises additional question of diversity, and how diverse stakeholder groups can be represented or involved in decision making, ensuring that underrepresented and marginalized groups such as women, the under privileged, less socially connected, grass roots organisations or people in rural areas can be empowered and everyone's interests potentially protected (Johnson et al., 2004; Nelson and Wright, 1995; Cooke, 2001; Kothari, 2001; Cooke and Kothari, 2001; Brody, 2003). The evident intersections between salience and power mean that questions of value and belief are at play, both when identifying stakeholders and when determining their relevance and prioritization, with the result that conflicts can occur (ODA, 1995); Sianes and Vela-Jimenez, 2020), not least because stakeholders and management may have different perspectives (Benn et al, 2016). Consequently, it has been suggested that while theoretical formulations of stakeholder theory (knowing that) are well developed, a clear understanding of how to do stakeholder analysis and its consequences (knowing how) still require much more specification (Freeman et al, 2010; 2018; 2020)

Recent research has thus focused both on how to do stakeholder analysis (Brugha and Varvasovsky, 2000; Benn et al, 2016; Krick et al, 2005) and on the more difficult issue of how to create value not just for the organization, but for stakeholders themselves (Freeman, et al, 2020). Scholars working in this area have suggested that stakeholder relationships have to take account of stakeholder behaviour as well as that of the firms involved (Bridoux and Stoelhorst, 2016; Jones et al, 2018) because competition and co-operation exist side by side, with the result that perceptions of fairness have an impact on the efficiency and effectiveness of stakeholder/firm interactions (Bosse et al, 2009; Crane 2020). This raises the issue of stakeholder participation and how it should be managed, and what its goal might be; whether it's a question of managing stakeholders (instrumental benefit) or the larger one of managing the process of creation of value for stakeholders (CSR and societal well-being).

### *Stakeholder Participation*

Typologies of stakeholder-participation research have varied over the years according to use, scenarios, context, objectives, sector, and the capacity of shareholder influence across geographies and disciplines (Tippett et al., 2007;

Reed, 2008). Many scholars have interpreted participation from varied perspectives based on their backgrounds, application, and context (Lawrence, 2006). Reed (2008) argues that participation can be broadly classified according to four groups that are distinct in their perspectives and approach to stakeholder-participation research, but provide a basis for methodical selection

1. ***Nature of Stakeholder Engagement:*** Stakeholder-participation scholars sometimes study the nature of stakeholder engagement with a focus on the direction of information flow, where information dissemination is termed “communication”, information-gathering from stakeholders is termed “consultation”, and exchange of information by dialogue, negotiation, or feedback is termed “participation” (Rowe and Frewer, 2000).
2. ***Theoretical Basis:*** In some instances, scholars embark on a theoretical or conceptual exploration of stakeholder participation, with some focusing on the participation process, including the democratic entitlement of every relevant stakeholder to be heard during decision-making, stakeholder equality, justice, and arguments for all perspectives of the truth, collective understanding, fairness, inclusion, and input in decisions made, and other normative views of the participation process. Others focus on the quality of decisions made and the impact of actions taken as a result of stakeholder participation (Thomas, 1993; Dryzek, 1994; Habermas, 1989, 1997; Beierle, 2002).
3. ***Participation Objectives:*** Some theorists focus on the objective of the participation. These studies have included research- versus development-driven participation (Okali et al., 1994), consensus building that ensures all stakeholders are comfortable with the results (Warner, 1997), and planner versus people-centered participation, in which case outcomes are considered against capacity building or stakeholder empowerment (Michener, 1998). Other literature has developed typologies based on operational objectives such as those that differentiate diagnosing from informing, co-learning or co-management (Lynman et al., 2007). Some other literatures discuss the differences in participation methods, in order to provide deeper understanding, design for future engagement processes, monitoring and effective learning (Tippett et al., 2007).
4. ***Degree of Stakeholder Engagement:*** In 1969, Arnstein developed one of the most influential typologies of stakeholder-participation and involvement

research in her book, "A Ladder of Citizen Participation", where she classified stakeholder participation according to eight degrees of stakeholder engagement. In the levels of citizen participation, the lowest rung of passive involvement is termed "manipulation" and the highest (preferred) rung of active participation is termed "citizen control". The lowest rungs of involvement (manipulation—therapy—informing) are generally regarded as "non-participation", the middle rungs (consultation—placation—partnership) are termed "tokenism", while the highest rungs (delegated power and citizen control) are termed "citizen power". This typology has provided the foundation for further research focusing on preference for engagement levels at the higher rungs (e.g., Arnstein, 1969; Dorsey et al., 1994, as cited in Jackson, 2001; Wilcox, 1994; Pretty and Shah, 1994; Pretty, 1995; Farrington, 1998; Fischhoff, 1998; Goetz and Gaventa, 2001; Green and Hunton-Clarke, 2003; Johnson, et al., 2004; Lawrence, 2006).

In 2003, Green and Hunton-Clarke introduced the "Typology of Stakeholder Participation for Company Environmental Decision-Making", where they recommended that a combination of participation levels, participation frequency, and purpose may be necessary when stakeholders are included in planning within the business context. Serious consideration should be given to the reasons for carrying out an engagement exercise, what the organization intends to achieve as a result, and the commitments that the organization is willing to make. Stakeholder involvement in decision-making may lead to fears that organizations may lose their decision-making autonomy but overall, a culture of openness and honesty towards all relevant stakeholders will lead to relationship and reputation strengthening. In this typology, there are three rungs of participation: informative, consultative, and decisional participation (Green and Hunton-Clarke, 2003).

At *informative participation* level, stakeholder engagement is passive and limited to the receipt of information and communication. The organization has full discretion regarding what information it shares with the stakeholder and when that information is shared. Examples of this include advertising, announcements, and data collection surveys. At *consultative participation* level, stakeholder participation is deeper and more involved. The views of relevant stakeholders are considered in decision-making and can influence action plans, resulting in solutions that are more

accepted. This degree of engagement raises an awareness of shareholders' perspectives and may highlight problems and their urgency. However, this may not be as impactful if key decisions have already been made. At this level of participation, decisions continue to be made by the organization and may or may not be made based on the information shared by the stakeholders, which may result in weakened stakeholder relationships if the situation is improperly managed. At *decisional participation* level, stakeholders are actively involved in decision-making, action planning, and participation, which may be ongoing rather than ad-hoc. Stakeholders may be involved from project inception through to implementation and it allows for a full consideration, inclusion, and acceptance of multiple views and perspectives throughout the decision-making and planning process. This level of engagement requires a commitment on the part of the organization to be open and accepting of any matter or issue that may arise and a resolve to accept the end decision. Decisions are mutually agreed and generally accepted by all stakeholders as they are arrived at by consensus. The ongoing nature of this level of engagement may enable organizations to understand, monitor and even predict trends, gain better understanding and insight into what its stakeholders' value and make their priority, and may lead to better quality decisions. Even though there may be a need for ad-hoc surveys, information dissemination, messaging, or feedback, stakeholders are less likely to feel excluded as they are fully involved in the planning process and understand the necessity.

Stakeholder participation is increasingly discussed in normative terms in the literature, where stakeholder involvement in decision-making and planning is seen as morally, if not instrumentally, preferable. However, the complexity of these processes, as well as their cost in time and money, mean that few businesses are willing or able to fully implement strategies involving co-learning, co-management, and co-decision-making. The value of these forms of stakeholder participation for CSR and SDG attainment have yet to be proven, since they focus on the participation process rather than the outcomes (Reed, 2008).

### *Cross-sector Partnerships and the SDGs*

The strategic importance of partnerships is embedded in the Un SDGs, where they are seen as critical for the attainment of the 2030 agenda. It is widely recognized

that sustainable development and its goals are meta-problems whose solution requires a team effort; due to their complexity, one actor alone cannot solve them (Rittel and Webber, 1973a, 1973b; Conklin 2007; Fischer et al., 2012; Fischer and Neubert, 2015; Trist, 1983). It has been argued that better outcomes will be experienced when all legitimate stakeholders join forces, are engaged in decision-making, and actively participate in the planning and implementation of agreed-upon solutions (Austin and Seitanidi, 2012). To achieve this, it is fundamental to set clear criteria for the identification of relevant stakeholders, then identify all legitimate stakeholders, and engage with them to encourage participation in critical decision-making and the delineation of partnership expectations and outcomes (Stott and Murphy, 2020). Multi-stakeholder participation is fundamental to the process of sustainable development and the delivery of the SDGs because business, society, and the environment are not mutually exclusive and can no longer exist in silos, as previously discussed (Arnstein, 1969; Pfeffer and Salancik, 1978; Freeman and Reed, 1983; Freeman, 1984; Goodpaster, 1991; Savage et al., 1991; Hill and Jones, 1992; Starik, 1994; Wilcox, 1994; Clarkson, 1994, 1995; Donald and Preston, 1995; Jones, 1995; Mitchell et al., 1997; Frooman, 1999; Jones and Wicks, 1999; Johnson et al., 2004; Lawrence, 2006; Laplume et al., 2008; Reed, 2008; Miles, 2012). Partnership working has the potential to enable possibilities and opportunities for dialogue, better understanding of perspectives, the fostering of empathy, trust, and relationship-building between multiple stakeholder groups and organizations.

### *Definitions and Characteristics*

Partnerships are frequently formed across sectors to address complex social, environmental, and economic problems that are beyond the capabilities of any one sector (Waddock, 1989 check the bibliography lease refs are in the wrong order; Moreno-Serna et al, 2020; Gehringer, 2020; Ordonez-Ponce et al, 2021; Crane and Seitanidi, 2014). Cross-sector social partnerships (CSSP) of this kind have been variously defined as:

*“The linking or sharing of information, resources, activities, and capabilities by organizations in two or more sectors to achieve jointly an outcome that could not be achieved by organizations in one sector separately,” (Bryson et al., 2006: 44)*

*“...projects formed explicitly to address social issues and causes that actively engage the partners on an ongoing basis,” (Selsky and Parker, 2005: 850).*

*“The commitment of a group of important actors from different sectors to a common agenda for solving a specific social problem,” (Kania and Kramer, 2011: 36).*

*“The voluntary, collaborative efforts of actors from organizations in two or more economic sectors in a forum in which they cooperatively attempt to solve a problem or issue of mutual concern that is in some way identified with a public policy agenda item,” (Waddock, 199: 481-482).*

Businesses can form partnerships with public organizations, city authorities (see chapter six), social enterprises and NGOs helping them to drive their social accountability (Selsky and Parker, 2005). Larger CSSP are becoming more frequent, especially at the city and regional level (MacDonald et al, 2018), but research on these partnerships and their outcomes is still in its infancy (Ordonez-Ponce and Clarke, 2020).

Empirical research by Selsky and Parker (2005) identified four arenas (types) of cross-sector social partnerships:

*Arena 1 - Business-Nonprofit Partnerships:* These partnerships are alliances formed between the business sector and the nonprofit sector. They are usually inspired by a need to co-create sustainable value by tackling environmental or economic issues. These alliances may positively impact a business's brand and reputation, thereby leading to enhanced brand equity and customer loyalty and may result in increased competitive advantage.

*Arena 2 - Government-Business (or Public-Private) Partnerships:* These partnerships are alliances formed between the business sector and the state or government. They are usually inspired by mandated laws or by societal needs for the provision of basic amenities, facilities, and infrastructure to foster socio-economic value creation.

*Arena 3 - Government-Non-profit Partnerships:* These partnerships are alliances formed between the government and non-profit sectors. They usually focus on the provision of public assistance, economic relief, and financial aid.

*Arena 4 - Tri-Sector (or Multi-Stakeholder or Multi-Sector) Partnerships:* The complex nature of societal problems has led to the formation of many partnerships across more than two sectors. When a partnership is formed between two partners across two sectors, it is referred to as a *dyad* and sometimes classified as small CSSP. When formed among multiple partners across all sectors, the partnership is referred to as a *triad* and classified as a large CSSP (Clarke and MacDonald, 2016).

Cross-sector social partnerships have also been classified in the literature according to their operational models. Partnerships that display evidence of an uneven or one-way transfer of resources and limited expectations are classified as philanthropic. Partnerships with partners that evenly contribute to the partnership's mission and exhibit significant leadership commitments are classified as transactional. When partnerships become fully unified and the partners exhibit oneness of values, equal dedication to goals, and a commitment to the partnership's long-term continuity, they are classified as integrative (Austin, 2000).

Partnerships thus thrive when partners have similar goals and understanding of the issues needing to be addressed. When they can strategically align their goals and objectives accordingly, to achieve mutually agreed on objectives (Kania and Kramer, 2011). Similar organizational cultures foster deeper understanding between partners and contribute to the success of the partnerships (Selsky and Parker, 2005; Bryson et al., 2015). In the long run, it is thought to be beneficial, if partners take time at the onset of the partnership to identify suitable leaders, who have the capability, are committed to the long-term objectives of the partnership, and who are willing to manage the affairs of the partnership (Rodinelli and London, 2003). Existing governance mechanisms that guide the operations of each partner organization contribute to the success of the partnership (Waddock, 1989). This is because partnerships are alliances between partner organizations that do not belong within the same sector, that have diverse cultures, standards of operations, motivations, strategic decision-making styles, and skill sets (Austin, 2000). Additionally, leadership commitment and involvement are considered fundamental elements to the success of the CSSP (Googins and

Rochlin, 2000). As a result, CSSPs are typically formed at the organizational leadership level and are different from partnerships between individuals and/or organizational sub-groups. (Googins and Rochlin, 2000; Bryson et al., 2006; Siegel, 2010); Ordonez-Ponce et al, 2021.

Relationships within the partnership take diverse forms and may evolve over the course of the partnership (Austin, 2000; Huxham and Vangen, 2000; Huxham, 2003). These alliances thrive best when they remain focused on bringing about social change through efforts that are complementary and are beneficial to all participating partners (Austin, 2000; Seitanidi and Ryan, 2007; Siegel, 2010), building trust and communication (Googins and Rochlin, 2000; Selsky and Parker, 2005; Kania and Kramer, 2011). A situation where only one person benefits from the alliance or where one partner gives while the other receives constantly may result in diminishing motivation for the benefit provider to maintain the partnership and may ultimately lead to the termination of the alliance (Austin, 2000; Googins and Rochlin, 2000; Selsky and Parker, 2005). Each member of the partnership contributes specific resources, and the partnership should not be for the sole exchange of money or resources since these can be met through philanthropy or other cause-related campaigns. In many instances, the state or public sector may contribute its regulatory influence, while the private (or business) sector may contribute financial resources and technical expertise. NGOs, social enterprises, and civil-rights organizations may choose to contribute their relational influence within the society. These contributions enable partners to work jointly on projects successfully and respond to social problems equitably (Seitanidi and Ryan, 2007; Andrews and Entwistle, 2010).

## 2.6 Conclusion

Society is becoming increasingly aware of the environmental, financial, and societal impact of the activities of business. They can influence the decisions and focus of the corporation and can now make demands of the organization to behave in an ethical manner and be more considerate of other issues aside from profit-making (Fontaine, 2013; Miller, 2016). Partnership between business and society can present opportunities whereby capabilities such as expertise, technology, investment power, market-based solutions, and other resources that businesses possess can be leveraged for the achievement of sustainable development, in the



delivery of the SDGs, and to provide solutions to the challenges of our present time (SDG Fund, 2015). These partnerships can lead to numerous benefits for business.

The benefits of business strategies and processes built on sustainable development are becoming clearer to business leaders. More CEOs are making efforts to guide their companies towards sustainable development and have expressed a desire to influence society through their sustainable practice (Holliday et al., 2002). Ultimately, a business's decision to adopt corporate sustainability can lead to the dynamic state of sustainable shared value—a state where it can effectively generate ongoing value for its shareholders (profitability benefits for owners) and stakeholders (societal and environment benefits) (Laszlo and Cooperrider 2010). Additionally, businesses are becoming aware that organizational evaluation should include non-financial performance and are willing to communicate their sustainable development efforts to the general public. Organizations willingly share corporate sustainability reports (or non-financial reports) that showcase their corporate sustainability efforts and progress to signal to their stakeholders that they are committed to the corporate sustainability agenda and are willing to communicate about it (Herzig and Schaltegger, 2005; Mahoney et al., 2009).

The four major constituents of corporate sustainability are sustainable development, corporate social responsibility (explaining ethical considerations for managers and the firm's engagement in sustainable development), stakeholder theory (suggesting that corporate sustainability practices improve stakeholder relationship management) and corporate accountability (providing justifications for the firm's investment in corporate sustainability activities Wilson, 2003). CS and CSR are different in the sense that CSR has a narrower focus than CS. CSR is strongly focused on the social effects of a company's activities (Van Marrewijk et al., 2003) whereas CS is broader, including the environmental, social, and economic effects of a business's activities on sustainable development (Wilson, 2003).

Change initiatives (such as the integration of corporate sustainability) often fail due to a solitary, but influential and somewhat unseen factor known as the

organization's culture (Levin and Gottlieb, 2009). Organizational culture plays a vital role in the corporate sustainability integration process and its outcome. (Linnenluecke and Griffiths, 2010), as well as in implementation management across national and ethnic boundaries (Schein, 2002). Organizational culture is a unique, organization-specific human product that implicitly develops over an extended period. The organization-specific nature of organizational culture may lead to competitive advantage or disadvantage (Tellis et al., 2009). Corporate sustainability initiatives are more successful when the initiatives are developed and implemented in a way that is generally consistent with the company's culture (Abbett et al., 2010). Hence, organizational culture may influence organizational strategies, their implementation process, and the resulting impact.

Businesses are increasingly involved in partnerships formed across sectors to address complex social, environmental, and economic problems that are beyond the capabilities of any one sector (Waddock, 1989). Cross-Sector Social Partnerships are usually created to address social issues that no single one of the partners can optimally tackle independently. Leadership commitment and involvement are considered fundamental elements to the success of the CSSP. It is advisable to identify suitable leaders with the capability and long-term commitment to the objectives of the partnership to steer the partnership. Organizations will extensively consider all the factors that surround the formation of the partnership beforehand and will ensure that the benefits that accrue to their organizations by their involvement in the partnership will typically outweigh inaction on their part (Austin, 2000; Googins and Rochlin, 2000).

The conceptual exploration presented in this chapter has shown that corporate sustainability integration can be achieved in numerous ways, ranging from singular to differentiated views, and from significant transformations to incremental changes. Whatever the approach adopted, it is clear from our exploration that corporate sustainability integration is a gradual but methodical and continuous process of becoming aware, enacting policies, and adopting new practices (Fineman, 1996, 1997; Dunphy et al., 2007; Epstein and Buhovac, 2010). It is however also clear that the most important influence on corporate sustainability integration is the organizational culture and its management.

The literature revealed that organizations prioritize corporate sustainability initiatives that are closely aligned with the prevalent organizational culture (Linnenluecke and Griffiths, 2010). Any effort to integrate corporate sustainability into the business's core operations and processes requires that the organizational culture be analyzed and strategically altered in line with the direction of sustainable development (Post and Altman, 1994; Baumgartner, 2009). Empirical evidence also shows that corporate sustainability initiatives are more successful when the initiatives are developed and implemented in a way that is generally consistent with the company's culture (Abbett et al., 2010). However, due to its complex, changes to organizational culture have been described as one of the most difficult leadership challenges (Schein, 1989; 2016).

An analysis of several organizational culture-change models, however, identified the two main areas for change as: stakeholder prioritization (conceptually explained by stakeholder theory) and the role of managers (agency theory). Both are identified as legacy concepts that strongly influence corporate sustainability. Since the assessment of the readiness-for-change phase has been identified as most critical to the culture-change process, a closer look at the models was deemed necessary. This revealed that stakeholder preferences, salient attributes, and their legitimacy and potential power to influence change are central to the organizational change process. A further review of relevant sections of stakeholder theory on stakeholder classification and participation revealed that stakeholder prioritization is accomplished by first identifying all legitimate shareholders, then engaging with all stakeholder groups to encourage participation for critical decision-making. The relevance of organizational culture and management for the delivery of CS and the UN SDGs in two corporations in the city of Cleveland USA will be explored in chapters four and five, highlighting the role of stakeholder definition, leadership and organizational change models.

In order to relate these findings to our main research question on the role of business as vital partner in the delivery of the SDGs, this chapter explored the concept and nature of cross-sector partnerships, which are formed to address complex social, environmental, and economic problems that are beyond the capabilities of any one sector (Waddock, 1989). The motivational factors for the formation of CSSP were identified as: awareness of a societal need; a desire to contribute to the greater good and create value for society (Googins and Rochlin,

2000); access to collective resources and capital, which enable the partnership to co-create valuable solutions that allow society to make significant strides towards sustainable development, and which would not have been possible if they had worked on these goals individually (Bryson et al., 2009; Kania and Kramer, 2011; Bundy and Pfarrer, 2012) It was confirmed through an analysis of existing literature that for the delivery of the SDGs, business would need to be able to form partnerships across sectors, especially at the local level. The character and nature of cross sector partnerships, and the way they are led and managed to build on trust and common goals will be explored further in a discussion of SDG initiatives in the city of Cleveland (Study 2) presented in Chapter 6.

To relate these conceptual findings to the research questions, several instruments—interviews, surveys, mini focus groups, observations, archived data have been used. These instruments, their relevance, and their applications will be extensively discussed in Chapter 3.

## **Chapter 3: Research Methods**

### **3.0 Introduction**

This chapter describes the philosophical assumptions and research design adopted and makes the case for the qualitative approach taken to achieve the aims and objectives of the research. This dissertation investigates the claim that business is a vital partner in achieving the Sustainable Development Goals by studying how businesses implement sustainability within their organization, and how they manage external stakeholders in municipalities where they have an operational presence. It explores overlaps between the issues that businesses prioritize and the SDGs.

The dissertation employs a qualitative research method using case studies to bring about a clearer understanding of contexts of operation and implementation, and to answer complex questions about the ideas, values, and practices relevant to the SDGs (see chapter two). Qualitative research emphasizes meanings, processes, and experiences, and adopts an interpretive, naturalistic approach to exploring the complexities in people's interpretations of experiential phenomena within their social and cultural settings. Qualitative methodologies are encouraged when concepts or issues relating to sets of complex phenomena need to be explored in detail because they bring about a clearer understanding of the contexts in which the participants operate, understand and engage with the issues under study, as well as allowing an exploration of the emergent character of the concepts and issues themselves (Dougherty, 2002, 2015; Creswell and Poth, 2017). Qualitative research methodologies are suitable for the particular research conducted for this dissertation because the societal and organizational issues studied are complex and emergent, and because they involve social interactions among various organizations and individuals whose interactions are connected in a variety of different ways to the sustainable development issues studied.

### **3.1 Research Approach and Design**

This dissertation extends the existing theoretical and empirical research on corporate sustainability, cross-sectoral partnerships, stakeholder strategy, and organizational culture (Benn et al, 2014). It re-contextualizes existing findings on

the SDGs and develops a framework that enhances the recently emerging lines of research on the role of businesses in SDG delivery. It suggests an empirical direction for corporate sustainability managers and other practitioners seeking guidance on the integration of the SDGs into corporate sustainability initiatives and proposes that insights from this research might be used in benchmarking exercises for organizations, cities, and society at large.

As outlined in Chapter One, the main question that drives the dissertation research is:

***How and under what conditions can business partner with society for the delivery of sustainable development and the Sustainable Development Goals?***

A critical review of the existing literature on CSR, the SDGs, and the role of cities in delivering the SDGs prompted the following sub-questions:

**1:** What factors might explain the varying ability of corporations to integrate corporate sustainability into core operations, processes, and strategies of the business?

**1a:** How do businesses understand the SDGs and how do different interpretations and understandings of sustainable development help or hinder the success of SDG delivery?

**2:** How does a business manage cross-sector partnerships with salient and non-salient stakeholders for community initiatives focused on sustainable development and SDG implementation?

Social science research should begin by acknowledging the role of philosophical assumptions and their associated methodologies (Gause, 2017; O'Neil and Koekemoer, 2016). This dissertation takes an interpretive and grounded theory approach in order to draw out the salient issues in deciding how and when to integrate CS strategies into operational and procedural strategies (Glaser and Strauss, 1967; Glaser, 2005; Charmaz, 2006; 2008). Grounded theory is particularly valuable where areas are poorly researched, and where organizing concepts are emergent (Grbich, 2013; Lune and Berg, 2017). It is therefore of particular relevance for researching variation in the salience of the different

interpretations and understandings of sustainable development in different contexts. Grounded theory begins with a systematic, inductive approach to collecting and analysing data with the aim of developing theoretical analyses. The aim is to build emergent categories or themes that emerge from successive levels of analysis through deductive reasoning. This allows the researcher to remain open to varied explanations and understandings of the data. An interpretive approach also allows the researcher to discover, interpret and understandings meanings in a phenomenon or research terrain within a group or individual context which is influenced by a specific culture and values which themselves require interpretation and analysis (Packard, 2017).

The research for this dissertation began with the premise that in studying complex and emerging phenomena there will be multiple perspectives, social realities, and truths to be explored which may draw on both personal and organizational experiences, knowledges, interpretations, and interactions. Since the focus in the dissertation research was on assessing the participants' knowledge of sustainable development and its link with the SDGs, as well as the role of business – potential and actual – in delivering the SDGs, the research methodologies employed acknowledge that study participants have their own interpretation of the truth or social reality, and that these subjective standpoints would require further inquiry and critical explication. The findings of the research are understood to be socially constructed by the study participants, who were encouraged to share their knowledge and expertise influenced by their prior understandings, unique personal experiences, and past organizational experiences. This approach is supported by recent qualitative and ethnographic approaches to studying modern business organisations and corporate social responsibility which emphasize the value gained from qualitative interpretive research in these fields (Dolan and Rajak, 2016; Urban and Koh, 2013; Kealy, 2020).

The research design for this thesis has its foundation in the review, critique and analysis of sustainable development, corporate social responsibility, stakeholder theory and organizational change as laid out in chapters one and two. As described in chapter one, the dissertation develops a framework for analysis drawing on Moore's four themes for deliverable action on the SDGs: localized action, citizen participation, culture and diversity and a reconfigured role for

government and business (Moore, 2015). The import of Moore's analysis is that these four themes are intersecting and overlapping in ways that change our understanding of the definition of stakeholders, embedding businesses and other actors into contexts where boundaries between stakeholders are less salient than the networks of knowledge and co-operation required for all stakeholders to work together. A critical review of stakeholder theory and organizational change in chapter two drew attention to the under researched nature of collaboration across sectors and the importance of pursuing this line of enquiry at both the corporate and the city level. Key to developing a framework for the dissertation and specified research questions was the matter of how processes of definition, integration and implementation of corporate sustainability varies across contexts and with what consequences. These considerations then led to a recognition of the importance of organizational change and its connection to culture and values. The delineation of the three sub-research themes (see above) was the consequence of this process of critical reflection and theoretical framing.

This theoretical framing provided an opportunity to explore the kinds of data required to explore the research questions and the suitability of proposed research methods (see above). The qualitative research methods used included face-to-face and skype semi-structured interviews, unstructured in-depth sessions, questionnaires, observation, archived documents, field notes, and other publicly available documents such as financial statements, sustainability reports, company policy documents, social media posts, and websites (see below). A series of interviews and intensive unstructured participative sessions with leaders and managers was complimented by questionnaires derived from employees working in the sustainability departments of the organizations, and from key staff of the city departments studied, city residents, city summit attendees, and business owners. It can therefore be concluded that the epistemological approach to this dissertation is grounded on both empirical and authoritative knowledge. The research has generated relevant comparative data points, allowing for triangulation, and seeks to contribute to theory building by introducing a typology of corporate sustainability integration and implementation methods. It also focuses on issues of materiality and organisational change relating to the selection and prioritisation of corporate sustainability efforts and their relevance to the SDGs.



A growing number of publications on the relationship between corporate sustainability and corporate performance (Epstein et al, 2008; Benn et al, 2014; Lee, 2008; Dolan and Rajak, 2016; Kealy, 2020; Zhang, 2021). However, there is little research showing how corporations can be leveraged specifically for the SDGs; how businesses implement corporate sustainability with a specific focus on the SDGs; how and under what conditions businesses partner across sectors and with city actors for urban sustainability; and what factors may shape corporate sustainability integration and implementation with a strong focus on the SDGs. This study attempts to empirically and theoretically explore these under-researched areas.

### *Preliminary Steps*

The research required an extensive web of people and institutions to provide the necessary data and information, as well as access for the fieldwork. In order to gain permission for the study and to lay the groundwork for its implementation a range of key stakeholders had to be identified and contacted, including the appropriate officers at the City of Cleveland, the Mayor's Office of Sustainability, the city's Chiefs of Sustainability, the Director of Sustainability at Fairmount Santrol, and the Environment Health and Safety (EHS) department at Eaton Corporation. My first step was through preliminary emails introducing myself, my study, its purpose and how I felt that those contacted could be helpful in making my explorations successful. Getting access to elite individuals and finding ways of securing access to the internal operations and processes of businesses and institutions is both complex and time consuming but is rarely acknowledged in the academic literature (Bakkalbasioglu, 2020). The research design and implementation had to remain flexible to accommodate the demands of senior individuals with very demanding roles and travel requirements, as well as accommodating the schedules of over committed city activists and business owners.

### *Preliminary Studies*

The research began with theoretical and critical explorations of corporate sustainability and its related literature, which led to a further study of modern stakeholder theory, with a particular focus on stakeholder classification and

participation, as well as literature on cross-sector collaboration (see chapter two). These theoretical explorations prompted the development of a conceptual framework to further understand the relationships between various classified stakeholders and their level of participation (see above and chapters one and two).

To empirically test the framework, one working Group from Sustainable Cleveland 2019 (Forest City Working group) and a coalition from the Sustainable Cleveland 2019 initiative (Cleveland Tree Coalition) were subjected to a pilot analysis. These findings facilitated the development of effective research approaches for the study of urban and corporate sustainability, including practical matters of understanding the process of the city summit organization, working group modalities, administration and guidance, and procedural matters such as effective styles for in-depth and semi-structured interviews, as well as questionnaire pilots. The preliminary studies also highlighted differences in how actively businesses, non-profit organizations and Cleveland residents participated in urban sustainability issues and SDG delivery.

The pilot studies themselves were not sufficient to address all aspects of the research question, but they allowed me to examine the relevance of theories on organizational culture and apply this knowledge to the study of corporate sustainability within different businesses of different valuations, operating in different industries, and headquartered in the Cleveland, Ohio area.

### *Site Selection*

All the research for this dissertation was carried out in the city of Cleveland, Ohio. There were two primary reasons for the selection of Cleveland. The first is that it is considered one of the most sustainable cities in the US with a long history of engagement with environmental initiatives involving businesses and other multiple stakeholders. Its Sustainable Cleveland 2019 (SC2019) initiative is well regarded and provided a rich opportunity to investigate cross-sectoral collaboration efforts and the role of business in the delivery of sustainable development within the city. In 2009, the City of Cleveland announced its journey to urban sustainability over a ten-year period called the Sustainable Cleveland 2019 initiative. Founded by Mayor Frank G. Jackson and facilitated by the Mayor's Office of Sustainability, the initiative has gained support and momentum over the years and Cleveland is an

excellent example of a city making conscious efforts to address sustainable development.

The second is that I know the city well. I have lived for some years in a suburb of Greater Cleveland; I attended graduate school in Cleveland, Ohio; and through my previous work I was aware of the efforts made by the City of Cleveland towards sustainable development through its SC2019. These factors allowed me to leverage my social networks for advice and referrals, affording me access to SC2019 and through contacts there to a range of businesses in the area.

**Corporations:** The selection of both corporations – Eaton Corporation and Fairmount Santrol- as sites was based on two forms of purposive sampling, the first being criterion sampling – both corporations are headquartered in the Greater Cleveland area, and this permitted the development of a matched-pair sample. The second was paradigmatic sampling. The two corporations were chosen because they had recognizable corporate sustainability programmes. I felt it was important to understand why certain corporations seemed further along in their sustainable development., and this necessitated the development of a matched-pair sample.

The choice of participants at the two corporations was based on stakeholder sampling. Stakeholder sampling was adopted to ensure that only a reliable number of participants with authoritative knowledge of the corporate sustainability process at each corporation were involved in the study, and to enable further understanding of the decision-making process. The sustainability departments at Fairmount Santrol and Eaton Corporation were specifically chosen to ensure that only a group of participants with first-hand knowledge of their organizations' corporate sustainability processes were involved in the study. This further enabled my understanding of the processes and the reasoning behind operational and implementation decisions. The Director of Sustainability at Fairmount Santrol and a leader of the EHS department at Eaton Corporation were the first to be interviewed. Each was then entrusted to oversee the completion of a questionnaire by their team members. They remained the point of contact for follow-up questionnaires and for information validation up until publication. A total of 14 interviews were conducted, including 3 iterative interviews each with the Director of Sustainability the EHS team leader.

Even though both corporations studied are headquartered in Greater Cleveland, Ohio, they operate in different industries and differ greatly in their size and approaches to corporate sustainability.

### **Fairmount Santrol (Case Study A)**

The second corporation, Fairmount Santrol (NYSE: FMSA), is a legacy company of Covia Holdings Corporation. The company merged with Unimin Corporation in 2018 to form Covia Holdings Corp. Fairmount Santrol provides high-performance sand and sand-based products to oil and gas exploration and production companies. It was founded in 1978 and has its headquarters in Chesterland, Ohio, a locality in Greater Cleveland. It also provides technical and applications knowledge to clients in the foundry, building products, water filtration, glass, and sports and recreation industries. While headquartered in Greater Cleveland, Ohio, it has facilities (plants, offices, terminals) in North America, Europe, and Asia. The company created a documented community-engagement plan for every single Fairmount Santrol facility and received recognition and numerous awards for demonstrating strong performance sustainability initiatives between 2009 and 2016. Its annual corporate responsibility report was written in accordance with the Global Reporting Initiative's (GRI) guidelines for a core-level report and it fulfilled its UN Global Compact Communication on Progress (COP) submission.

Fairmount Santrol has held 'appreciative inquiry' summits every three years, where all relevant stakeholders collaboratively envisioned and designed its corporate sustainability goals and action plans to ensure a positive impact for people, planet, and prosperity. The company has conducted material assessments of these goals through further research, in order to determine material topics to focus on and that its 13 SD teams steered the deployment of efforts that aligned with the identified material topics (interviews with Fairmont Santrol, websites and company documents shared).

### **Eaton Corporation (Case Study B)**

The first corporation—Eaton Corporation (NYSE: ETN)—is a multinational power management company with over 96,000 employees operating in over 175 countries. It was founded in Bloomfield, NJ in 1911 but moved to Cleveland, Ohio,

in 1914 and was incorporated in Ohio in 1916. It has been headquartered in Greater Cleveland, Ohio, since the 1920s. It acquired Cooper Industries on November 30, 2012, which required a reincorporation in Ireland and the establishment of a registered head office in Dublin, Ireland. However, its operational headquarters remains in Beachwood, Ohio, a locality in Greater Cleveland. Its business operates across two sectors—the electrical and industrial sectors (hydraulics, aerospace, filtration, vehicle groups) serving the aerospace, buildings, data center, food and beverage, government & military, healthcare, machine-building, mining, metals and minerals, oil and gas, rail, utilities, and vehicles industries. Eaton has been recognized for its corporate sustainability efforts. It has ranked amongst the world's most ethical companies by the Ethisphere Institute and ranked among the top five in the “100 Best Corporate Citizens” of *Corporate Responsibility Magazine* in 2013. Its heavy-duty, hybrid-drive technology for trucks was recognized as an example of environmentally-friendly transportation investments, products; and action when it was awarded the CALSTART Blue Sky Award, which recognizes outstanding marketplace contributions to clean air, energy efficiency, and clean transportation industry overall by companies, organizations, and individuals. It was also named in the Climate Disclosure Leadership Index by the Carbon Disclosure Project (now known as CDP), where it ranked first among its global competitors in the industrial sector.

Eaton claims to continually reassess the environmental impact of its processes and modifies its operations accordingly to reduce or eliminate certain chemicals and waste generated as by-products of its operations. It engages with various local and national government bodies to develop and support products, programmes, and policies that benefit global society, such as hybrid powertrains that boost fuel economy and reduce emissions in commercial and government vehicles; electrical power control systems for the efficient use of power in office buildings; hydraulic aircraft systems that reduce weight and save fuel; automotive superchargers for enhanced fuel economy; electrical and hydraulic products for solar power and wind turbine systems ( interviews with Eaton, websites and internal company documents).

## **The City of Cleveland**

I was able to conduct field visits to the yearly Sustainable Cleveland summit held in September 2017 and 2018, all quarterly meetings in 2017, 2018, and 2019, neighborhood workshops held in April 2017 and 2018, some working group meetings, an ESG sub-committee meeting, and had weekly and monthly update meetings with the Mayor's Office of Sustainability, with which I actively engaged, updated, and shared findings, re-checked assumptions, and tested emergent models from the study. I arranged meetups with two working groups turned independent organizations in Cleveland: Tunnel Vision Hoops and Drink Local Drink Tap. I met with and interviewed the current and previous Chiefs of Sustainability, and past and present Directors of Sustainability from the Mayor's Office of Sustainability. These meetings were scheduled at either the summits, quarterly meetings, or specified locations. I also met with and interviewed a sustainability consultant, a steering committee member, and a corporate round-table official. All 7 interviews were specially scheduled. Additionally, 53 summit delegates were chosen and interviewed at the 2018 summit of the SC 2019 initiative, for the purpose of this study.

### *Sample Design*

Sampling designs are typically determined by the researcher's objectives, the context of the research objectives, and the nature of research questions (Palys, 2008; Lune and Berg, 2017). There are three broad major sampling approaches (Miles and Huberman, 1994; Stake, 1995; Wright, 1997): probability sampling; non-probability sampling; and theoretical sampling. In this study, three sampling methods were adopted. Non-probability sampling (purposive sampling) was applied for the site and participant-selection phases to ensure that only a reliable number of participants with authoritative knowledge were included in the research. Its additional values lie in the fact that it is based on the study objectives and maximizes learning (Stake, 1995, as quoted by Palys, 2008). In the case of the Cleveland city initiative, purposive sampling was enhanced by maximum variation sampling to gain insights from multiple perspectives and differently positioned stakeholders (see above).

Theoretical Sampling was used for the evaluation phase to allow me to define, sort, and adopt categories according to the importance of phrases and

themes, as well as to create observable patterns/themes that could be studied for possible, links and variations in relationships. Theoretical sampling is driven by the researcher's objectives and is a method of sampling data for the development of theoretical categories, research interests and emergent themes (Eisenhardt and Graebner, 2007:27; Charmaz, 2008). Problem statements and research questions steer this approach, even as emergent theory is developed through a process of defining and sorting data into groupings until theoretical saturation—a point where no new emergent themes or theoretical insights evolve—is reached (Charmaz, 2006). The emergent themes are beneficial as they help the researcher understand the characteristics of each group and differentiate between them. Additionally, they help the researcher understand links, relationships, and variations and this enhances generalizability (Charmaz 2006: 104). For grounded theorists, emergent categories form the basis of theoretical sampling.

Taken together these three sampling methods were directed towards theory development and extension. The nature of the data collected influenced the phases of the continuous data-collection process (interviews, questionnaires 1 and 2, archived documents, and case studies). A thematic analysis process was used to define, sort, and adopt categories according to frequency, as well as to identify observable patterns/themes that could be studied for possible links and variations in relationships. This process was repeated until theoretical saturation was reached and led to the emergence of the framework used to interpret the research questions.

In my desire to make this as ethnographic in its approach as possible, I sought to ensure that all interviews were done on-site or face-to-face (except for Eaton Corporation that had to be done over skype for scheduling reasons). I sat down with interviewees and respondents to ensure comprehension, stimulate conversation, and verify that the information received was accurate. All meetings were one hour and scheduled at the interviewee's convenience. All interviews were recorded and transcribed, except one where the interviewee specifically requested that I take notes instead. Any inconsistencies were logged, and I had follow-up conversations as needed for clarification. All participants were willing and motivated to respond to follow-up questions. Ethics approval was granted by the Ethics Committee of UCL, and consent forms and information sheets were used,

and possible risks and benefits for participants discussed, including issues of confidentiality. All interviews provided written confirmation of consent.

A system of pseudonymized identities was used from the written transcripts onwards, and the original recordings were saved until the completion of the thesis. The names of interviewees remain confidential, but their positions are significant for the thesis and are referred to in the text.

### *Questionnaire Development*

The procedures for questionnaire design and implementation varied between the corporations and the city initiative. This was largely due to questions of access, but also to the much more participative character of the work with the city initiative, and its more iterative nature.

The study of corporations was two-fold: open-ended interviews and two questionnaires (Appendix 4 and 5 for copies of questionnaires). The first questionnaire was to help create an understanding of the context through qualitative characteristic variables, allowing an understanding of how the business case for sustainability was made and to compare responses with the other corporation. The second questionnaire was designed to ensure a qualitative understanding of the impact of organizational culture on the adoption and integration of sustainability. The nature of questions was informed by the preliminary desk study, interviews, and response from the first questionnaire. All these efforts helped to build an understanding of the functioning and sustainability processes, without which my questionnaire design might have been highly inappropriate.

After the initial desk review, I had interviews with the head of sustainability at both corporations. Findings from these preliminary interviews, and from the pilot studies conducted with the city initiative (see above), helped me to design Questionnaire 1. Questionnaire 1, attempted to understand how the organizational culture impacted corporate sustainability integration. It comprised 67 questions, covering topics relating to human resources, employees, the organization, specific departments, corporate sustainability in the role of the respondent, the respondent's manager, the global team, and demographics. For questions 1–61, I designed a ranking system in which all indicators were in multiple-choice



questions, scored over five options: strongly agree; agree; neither agree nor disagree; disagree; and strongly disagree. I presented just five parameters to avoid unintended weighting that might result from major differences in the number of indicators per category. The order of each response option was varied in description so that their ordinal nature was less apparent to interviewees. The indicators were in ratio form, allowing for comparative use across businesses since they vary somewhat in capacity and management style. Since the rankings reflect relative measures within the sample, they are a more accurate reflection than absolute measures would provide. This questionnaire was answered by members of the sustainability team at Fairmount Santrol and the EHS department at Eaton Corporation. Both sustainability teams are small, comprising 6 people in one case and 7 in the other. 10 questionnaires in all were completed. Throughout this process, the Director of Sustainability at Fairmount Santrol and the team leader at Eaton were interviewed 3 times to align each stage of the research with the emerging themes and the developing theoretical framework bringing the total number of interviews to 14.

An initial analysis of Questionnaire 1 was then compared with the findings from the preliminary interviews and cross-referenced with publicly available documents and documents received from the corporations. Emerging themes led me to design questionnaire 2 to help me re-check and validate assumptions.

Questionnaire 2, containing 44 questions, was formulated to help understand specific business- case issues and probe responses deeper to re-check and validate assumptions. Contextual information was collected, allowing the respondents to summarize certain characteristics in their own words. Questions 1–3 were definitions that use the respondent's own words to describe various scenarios; questions 4–13 were probing questions scored over five options - strongly agree; agree; neither agree nor disagree; disagree; and strongly disagree - to create a deeper understanding. Questions 14–19 focused on the business case, where the respondents were encouraged to reflect on varying topics and summarize them as completely as they deemed fit. Questions 20–22 probed further by a combined method of scoring responses over the same five options used in questions 4-13. Questions 23–38 focused on the existing corporate sustainability landscape; responses allowed the respondents to summarize their thoughts as completely as they deemed fit. Questions 39–44 covered

demographics. This questionnaire was part of an in-depth group exercise completed by the sustainability teams at Fairmont Santrol and Eaton Corp and led by the Director of Sustainability at Fairmount Santrol and the team leader at Eaton.

In the case of the city initiative, following the preliminary studies, a semi-structured questionnaire was developed for leaders, organisers and managers (see above) and a second questionnaire for the 53 summit attendees interviewed (residents, business owners, activists). The identification of factors that might influence the adoption and integration of sustainable development and the UN SDGs required an approach that would allow for a varied use of language or terminology related to sustainable development. Following a review of the extant literature, preliminary research and pilot studies, several factors emerged as having possible relevance. Due to the complexity of these factors and concern about misinterpretation of in-depth responses that could result from distilling them into simple categories, I decided that the best interview method for city initiative participants would be semi-structured. This allowed interviewees to tell their stories in powerful, detailed and encompassing ways without the limitations of any pre-set or recommended responses.

### 3.2 Analysis

As stated earlier, this research adopted an interpretive and grounded theory approach based on an inductive theory building strategy. To establish a chain of evidence (Eisenhardt, 1989) that will help increase reliability and validity, multiple data sources were employed. Data gathered was grounded in both authoritative as well as empirical knowledge. These data were continually triangulated to re-check and validate all assumptions. Triangulation is encouraged among qualitative researchers to increase validity and reliability. There are four basic ways that triangulation can be done. Firstly, by empirical cross-comparison of the data. Second, by using multiple research participants. Third, by using more than one theoretical framework, and fourth, using more than one data-collection method (Denzin, 2012, 2017). All these triangulation methods were employed in this research. Additionally, while interviews were recorded, notes were also taken to validate interpretations. Interview participants were also contacted on multiple occasions throughout the study and before final publication for fact-checking of data and to validate analysis assumptions. Last, all organizations involved were

presented with their case study, the analysis, and the proposed frameworks for use.

This thesis is built on and presented in the form of three case studies (2 corporations and the city initiative). Theory-building from case studies is effective because helps researchers build bridges from qualitative findings to deductive evidence. Cases are used as the basis for developing inductive theory, through the recognition of patterns of relationships among constructs within and across cases and their underlying logical arguments (Eisenhardt and Graebner, 2007: 25). Consequently, case studies can bring about an understanding of the dynamic present within a single situation by combining multiple data collection methods (see above). The theory building process in this dissertation followed the eight-step model proposed by Eisenhardt (1989) which moves iteratively towards theoretical convergence. First, while it is important to have a research focus, this methodology requires that research questions are tentative and there is no testable hypothesis. This is particularly suitable in this dissertation because, though it may be agreed that business could partner with society in the delivery of the SDGs, the short duration of time that the SDGs have been in effect makes it impossible to have a testable hypothesis. Second, theoretical sampling is used so that chosen cases are ones that are likely to be replicable to help extend the emergent theory. Third, multiple data collection methods, instruments, and tools are used to allow for triangulation, which will enable the substantiation and revalidation of all assumptions and constructs. The convergence of data from multiple sources enhances the reliability of findings. Fourth, data collection and data analysis are performed concurrently (see above). Both processes overlap as theory is developed from case studies. Fifth, to cope with the volume of data from multiple data sources, detailed case studies are written for each scenario (see chapters four and six). Cross-case searches then identify similar patterns and bring about divergent understandings of the data (see chapter five). Sixth, to shape a hypothesis, a method of repeatedly comparing the data and emergent construct is done by continually refining definitions of, and evidence for, the constructs, which results in convergence towards the development of a theoretical framework that closely matches the data. Seventh, an emergent hypothesis, construct, concepts, theoretical-frameworks, or theories, should be compared with conflicting and similar theories in extant literature to better understand the unfolding theory. Eighth, the addition of cases or further iterations become unnecessary when

theoretical saturation is reached or where further changes result in minimal or no alteration in the theory (Eisenhardt, 1989).

Thematic analysis is a widely used foundational tool employed across different analytical methods to identify, analyze, interpret, and report on various patterns within data (Boyatzis, 1998; Braun and Clarke, 2006). For this dissertation, data were analyzed using thematic analysis methods, guided by the basic conventions of case studies, in order to draw conclusions towards theory-building. A latent-level, inductive thematic analysis (Braun and Clarke, 2006) was adopted as the analysis tool in this dissertation due to its flexible, data-driven nature, as well as its value in identifying patterns and theorizing language within data that is strongly linked to the actual data. This was done at a latent level to enable the identification of underlying ideas and to foster a deeper understanding of the contextual assumptions.

The thematic analysis was driven by the research questions and objectives. Even though both sentences and keywords were considered, I prioritized the importance of statements in relation to the research questions over frequency of use of key words. This allowed me to capture the richness of the events and experiences shared by key individuals. Hence, prevalence was represented at the level of the occurrence rather than as a quantifiable measure. A rich description of the datasets was included in the case studies to accurately reflect the entire data set. However, detailed accounts of specific questions and the emergent themes are presented in the data-analysis section as well. Even though I was aware of many existing theoretical frameworks, the emergent themes were data-driven. I identified the themes using an inductive or bottom-up approach that was strongly linked to the data, not to any pre-existing theoretical interest or framework. Specific research questions evolved through the coding process. Themes were identified at a latent, level, where underlying assumptions and concepts were sought and then theorized.

### 3.3 Summary

This chapter informs the rest of this dissertation. It has described the qualitative research methods used in this dissertation, the interpretivist/constructivist philosophical paradigms, and social constructivist standpoints taken in this research. Data findings were developed into case studies and analyzed using a

latent-level, inductive thematic analysis. The methodological approach was evaluated using triangulation for internal validation, while cross-case comparison, multiple case studies, multiple participants, and multi-disciplinary perspectives were used for external validation. The case study protocols adhered to, as well as the multiple case study approach, help to ensure reliability.

## **Chapter 4: The Role of Business as a Partner in the Delivery of the Sustainable Development Goals**

### **4.0 Presentation of Case-Studies**

Recent years have seen an increased awareness of sustainability in the corporate world, leading to a growing number of field studies on sustainability in business and management. The focus of these studies ranges from drivers of sustainability; to sustainability reporting; to the impact of the adoption of sustainability on the financial performance of the firm; to assessing sustainability initiatives. However, few studies provide exploratory case studies or give empirical evidence of the scope and the process of corporate sustainability integration, and the practices businesses choose to integrate sustainability in their core strategies, especially in the context of SDGs. In this research, I attempt to explore the efforts of business with regards to sustainable development by investigating what specific businesses are doing differently from others to advance sustainable development and the SDGs. Focus will be given to what the businesses in the case studies are doing within their organization to further their understanding and interpretation of sustainable development, and what business should be doing for the delivery of the SDGs.

Case studies A and B, presented in this chapter, are exploratory studies of two multinational corporations with mature corporate sustainability strategies. Their CS strategies and integration processes are described with a particular focus on how they have been adapted over time to accommodate changing societal demands; how the organizations define sustainable development and view the SDGs; how each department and the business as a whole influence their organizational culture to reflect these definitions; and how the business case for sustainable development is made for individual project and for organizational strategy. The primary goal of these case studies is to provide a comprehensive understanding of the steps that are needed to perform a robust materiality assessment, which could help other businesses arrive at the material topics to focus on, and to identify factors that influence the choice of these material topics. A second goal is to provide an understanding of a typical governance structure that will optimize the implementation of corporate sustainability initiatives within a

business. A third goal of the study is to identify aspects of process that correlate with implementation outcomes and can be tested in future studies. This lays the groundwork for understanding the sustainable development issues that organizations prioritize and how they decide upon which SDGs to pursue target the sustainable development goals. Additionally, the understanding of the corporate sustainability adoption, integration, and implementation process is critical to drawing practitioner-focused lessons and conclusions about CS planning and implementation.

#### 4.1 Bridging the Corporate Sustainability Gap: Fairmount Santrol (Case Study A)

*“We, the Fairmount Santrol family, are united in our commitment to exceed all expectations while fulfilling our economic, social and environmental responsibilities.”* (Mission Statement, Fairmount Santrol)

Before its 2018 merger with Unimin, Fairmount Santrol (NYSE: FMSA) was a US mining operator renowned for providing high-performance sand and sand-based products. It also provided technical and applications knowledge to its customers. Its major clients were oil and gas exploration and production companies and end-users in the foundry, building products, water filtration, glass, and sports and recreation markets. In addition to its head office facility in Chesterland, Ohio, it owned a strategic network of operational facilities located in North America (US, Canada, and Mexico), Europe (Denmark) and Asia (China) and was supported by a global distribution network of terminals, railcars, and customer support. As of January 2018, Fairmount Santrol had a total of 989 employees, 84% of whom were male and 16% female. With an ethnic identity composition of 82% Caucasian; 12% Hispanic or Latino; 3% Asian; 2% African descent; <1% American Indian/Alaskan Native; < 1% multicultural/multiracial. Sixteen percent of these employees were affiliated with a trade union while 84% are non-unionized. Employees worked across roles in operations (61%), management (20%), administration (8%), professional services (7%) sales (2%), and technical services (2%).

In 2005, Fairmount Santrol decided to make the integration of sustainable development into its core strategy an ongoing focus. The tenets of appreciative inquiry (AI) were instrumental to what the company characterized as ‘dreaming and designing a collective strategy grounded in a shared commitment to people, planet,

and prosperity'. The company claimed to actively manage social and environmental risks while extracting sustainable value from its business ventures. This agenda was reflected in the company's motto and action orientation: *"Do Good. Do Well"*. According to (FS1 – 17). This became the basis of the company's sustainability strategy and it resulted in numerous benefits for the business. Looking back over the 13-year period from 2005 to 2018, Fairmont Santrol felt many of its successes were because of its corporate sustainability strategies. Some of the recorded successes include year-on-year growth in sales and profitability, a better empowered team, the development of advanced technologies for their industry (though two such innovations were proven to be false by the Securities Exchange Commission in 2020; see Appendix 3.), and an engaged organizational culture. The Director of Sustainable Development thought:

*"long-term success would require a continued focus on adding high-caliber people who believed in and related to the company's values".*

#### *History of Fairmount Santrol: Foundation to 1st June 2018*

In 1978, Bill Conway purchased a small silica sand producer located in Chardon, Ohio registered as Walter C. Best, Inc. The company started supplying fractured sand to Halliburton Services— a leading service provider to the oil and gas market— around 1980–1981. In 1984, the company partnered with Chuck Fowler, who was at the time the president of sand operations at what is Martin Marietta Corporation, to acquire two other sand businesses: one in Geauga County, Ohio and another, Wedron Silica, in Wedron, Illinois. The partnership resulted in a merger of Best Sands and Wedron Silica and the formation of Fairmount Minerals in 1986. Both Conway and Fowler believed the partnership would be a good fit because they shared complementary business philosophies and held similar opinions about their responsibilities to the communities in which they operated (according to company documents).

In 1991, Fairmount Minerals acquired Technisand Inc. and Santrol (along with its sand-coating technologies) from British Industrial Sand. This provided Fairmount with the 'sand-coating with resin' technology. In 1996, 50% of Fairmount Minerals' shares were acquired by Kirtland Capital Partners II. However, these were bought back in 2004 to create a majorly employee-owned organization. In 2010, American Securities Capital Partners acquired 51% of the company stock to



allow Fairmount to meet its liquidity needs. In 2014, Fairmount Minerals rebranded itself as Fairmount Santrol. It became a publicly held company, trading on the New York Stock Exchange under the symbol FMSA.

In December 2017, Fairmount Santrol announced a merger with Unimin Corporation, a wholly owned subsidiary of Belgium's SCR-Sibelco, is one of the largest mineral producers in North America, with operations across the US, Canada and Mexico (where it is known as Grupo Materias Primas de México). This helped to reposition the business as an industrial mineral company with an annual revenue of about \$2bn. Unimin provides numerous multi-mineral products, including silica sand with feldspar, nepheline syenite, lime, clays (including kaolin), calcium carbonate, and olivine to industrial customers in the glass, construction, ceramics, coatings, polymers, and foundry markets. At the time of the merger, it owned 38 facilities in the US, Canada, and Mexico. The merged entity benefited from Unimin's extensive logistics and distribution network with access to five Class I railroads, many in-basin oil and gas operating terminals, and strong unit-train capabilities. Unimin Corporation published its first Global Reporting Initiative (GRI) report in 2011 and has continued to do so periodically.

The merger was finalized on June 1, 2018, with a name change to Covia Holdings Corporation (NYSE: CVIA). It resulted in combined assets, resources, and capabilities which include more than 50 plants and 94 operating terminals accessible to all major Class I railroads. The merger was financed with a seven-year \$1.65bn senior secured term loan ("Term Loan") and a five-year \$200m senior secured revolving credit facility ("Revolving Credit Facility") syndicated by Barclays and BNP Paribas. The President and Chief Executive Officer of Fairmount Santrol, continued to serve as President and Chief Executive Officer of Covia. Covia's Board of Directors and management team is made up of members of the leadership teams from both legacy companies (Fairmount Santrol, Unimin Corporation, and Covia Holdings Corporation websites).

### *Sustainability at Fairmount Santrol*

During the study, responses to questionnaires 1 and 2 received from the Fairmount Santrol's sustainability department underlined the regularly repeated view that sustainability "plays a big role within the organization". Data from the questionnaire supports the premise that the company is familiar with concepts such as

sustainable development, sustainability, corporate sustainability, and the SDGs which were frequently deployed in responses. Sustainable development was defined as

*“a focus on people, planet, and prosperity. “It is the ability to love the species of all children, of all time, forever, whilst working toward a flourishing world for all, to create enough, for all, forever”.*

This formulation is inspired by a quote from their founder Bill McDonough. Fairmount’s sustainability team defined corporate sustainability in the group work on questionnaire 2 as:

*“Operating your business in a way that considers people, planet, and prosperity in every decision; and leveraging your business strategy in total alignment with your sustainability strategy”.*

These statements offer insight into how the Sustainable Development (SD) team understood and interpreted these terms within the organization. During the preliminary interviews, the Director of Sustainable Development discussed the benefits the business had reaped from sustainability, saying

*“Sustainable Development empowers Family Members (employees) to think outside the box”.*

This statement was reiterated in the questionnaire 2 responses received from the sustainability team. One respondent remarked:

*“Sustainable development definitely promotes a culture of innovation and empowers family members to think out of the box to advance innovation and spread best practices”.*

In 2005, the company formed a Sustainable Development Advisory Committee, which comprised 15 executives and directors from across the business, to define and execute Fairmount Santrol’s sustainable development strategy. It was led by the President and Chief Executive Officer and the Director of Sustainable Development. It hosted appreciative inquiry summits (AIS), which brought together identified stakeholders to co-create its corporate sustainability strategies. These summits were held in 2005, 2008, 2011 and 2014.

Fairmount Santrol claimed to have made keen efforts to ensure that its corporate sustainability strategies were embedded in every business function. The company had 13 sustainable development teams, made up of 40% of its employees, who volunteered their time and efforts to co-develop and co-implement the company's annual sustainability initiatives (see figure 2 below). In addition, five regional sustainable development co-ordinators kept the workforce engaged with the corporate sustainability agenda through applicable organizational work standards and principles. The co-ordinators were also responsible for monitoring the progress of initiatives across work functions and departments at every facility. The Director of Sustainable Development explained:

*“Even if some employees do not volunteer; they believe in the SD focus of the company. The demands of production work/schedule sometimes made it hard for employees to take time off to volunteer. This is the case especially for most operations and technical service staff, who work in the mines and other operational sites globally”.*

The questionnaires and archived company documents support the claim that all employees, SD team members, regional SD co-ordinators, and Fairmount Santrol's SD Advisory Committee members were held accountable by reporting relationships that monitored and provided incentives for sustainable development progress and performance.

*“20% of everyone's bonus is determined by the results of our 13 SD teams each year”*

*“Opportunities are presented to every employee during and after the AI summits to lead SD teams (to develop skills outside the primary job function)”.*

The organizational focus, as reported by the Director of Sustainable Development, was to

*“Move to integrated reporting”, where it would “produce one report that wraps around the 10-K, instead of the 10-K wrap plus [a] CSR report”.*

The form 10-K is the annual record of a company's financial performance required by the US Securities Exchange Commission (SEC). The Director of Sustainable

Development believed that a move to integrated reporting, where a company produces one report that includes the CSR report, instead of separate 10-K and CSR reports where all relevant information about SD material topics is included in the 10-K would help improve the integration of sustainability with core organizational strategies. In 2019, Fairmount Santrol had not yet been able to produce an integrated financial and sustainability report to shareholders but aspired to do so in the near future.

### *Leadership and Leadership Team Involvement*

Fairmount Santrol staff reported that sustainability efforts were concurrently initiated and driven at management level and by the dominant interest among the employee base.

*“The CEO and other senior leaders are very involved in the SD Advisory Committee”.*

During interviews, it was noted that the Board of Directors considered sustainable development fundamental to the organizational culture and continued growth of the company. Documentation shared and reviewed during the study demonstrated that Fairmount’s organizational leaders (the executive directors and functional leaders) received regular progress updates on the company’s sustainable development initiatives and provided strategic guidance for future initiatives through active participation on the Audit, Nominating, and Governance and Compensation Committees, and through attending all Fairmount Santrol AIS. Members of the sustainability team were clear that CEO, EVP, VP, senior leader support was a key enabling factor driving the integration of corporate sustainability at Fairmount Santrol:

*“This senior support has helped the company surmount many barriers to sustainability integration in the past”.*

### *Stakeholder Engagement*

Data from the interview with the Director of SD and company sustainability reports submitted to the GRI confirm that Fairmount Santrol engaged its internal stakeholders (employees, board of directors, investors) and a broad group of its external stakeholders (customers, suppliers, partners, investors, community

members, regulators) in its corporate sustainability planning process. The stakeholders were encouraged to offer their perspectives and feedback on issues that mattered most to them. For example, in 2014 and 2017, Fairmount Santrol conducted materiality assessments in collaboration with all the above key stakeholders (see table 3 below). As part of the process, it sought to understand multi-stakeholder perspectives and attempted to incorporate their input into the company's ongoing research as they prioritized the key sustainable development topics the business needed to focus on. Additionally, the AIS enabled Fairmount Santrol to bring together relevant stakeholders to co-design the company's sustainability initiatives and refine its sustainable development priorities.

Furthermore, questionnaire responses from the sustainability department identified the AI summits, the 13 SD teams (mainly volunteers) and five regional SD coordinators (full time employees in SD), as the chief drivers of sustainability.

*“These AI summits powerfully accelerate the organizational leadership and engagement and strengthens its overall commitment to sustainable development”.*

#### *Materiality Assessment, Material Topics, and Appreciative Inquiry Summits*

In an attempt to include its key stakeholders in its corporate sustainability strategies, Fairmount Santrol used a customized '5-D' step Appreciative Inquiry model to

*“co-define the company's values and strengths, co-discover, co-dream, co-design and co-deploy the company's sustainability agenda”*

Table 3. Stakeholder Engagement

(Source: Fairmount Santrol Website).

Stakeholder Group	Types of Engagement	Frequency of Engagement	Topics of Importance
Board of Directors	AI Summits, in-person meetings, calls	Regularly, customized as needed	Business Growth and Diversification; Capital Structure, Cost Control, ROI; Community Impacts and Partner of Choice; Compliance and Ethical Behavior; Employer of Choice; Climate Strategy, Energy, Emissions; Product Supply and Demand Dynamics; Safety and Health; Transportation Logistics, Efficiency, Emissions.
Leadership Team	AI Summits, in-person meetings, calls	Regularly, customized as needed	Business Growth and Diversification; Capital Structure, Cost Control, ROI; Compliance and Ethical Behavior; Product and Process Innovation; Product Quality; Product Supply and Demand Dynamics; Safety and Health; Water Use in Our Operations and Customer Operations.
Family Members	AI Summits, Employee Engagement Survey, in-person meetings, calls	Regularly, customized as needed	Business Growth and Diversification; Capital Structure, Cost Control, ROI; Community Impacts and Partner of Choice; Employer of Choice; Product Quality; Safety and Health; Water Use in Our Operations and Customer Operations.
Proppant Solutions Customers	AI Summits, surveys, interviews, in-person meetings, calls	Regularly, customized as needed	Capital Structure, Cost Control, ROI; Product and Process Innovation; Product Quality; Product Supply and Demand Dynamics; Safety and Health; Transportation Logistics, Efficiency, Emissions.
Industrial & Recreational Customers	AI Summits, surveys, interviews, in-person meetings, calls	Regularly, customized as needed	Climate Strategy, Energy, Emissions; Stakeholder Partnerships, Education and Influence; Transportation Logistics, Efficiency, Emissions; Water Use in Our Operations and Customer Operations.

Stakeholder Group	Types of Engagement	Frequency of Engagement	Topics of Importance
Communities	Public hearings, open houses, newsletters, calls, in-person meetings, local media sources	Ongoing, customized as needed	Community Impacts and Partner of Choice; Community Investment; Stakeholder Partnerships, Education and Influence.
Government and Regulatory Agencies	Public hearings, open houses, newsletters, calls, in-person meetings, local media sources	Ongoing, customized as needed	Compliance and Ethical Behavior; Climate Strategy, Energy, Emissions; Safety and Health; Stakeholder Partnerships, Education and Influence; Waste.
NGOs and Subject Matter Experts	AI Summits, in-person meetings, calls	Annually, as needed	Business Growth and Diversification; Climate Strategy, Energy, Emissions; Community Impacts and Partner of Choice; Community Investment; Land Management, Remediation, Biodiversity; Safety and Health; Stakeholder Partnerships, Education and Influence; Waste.
Suppliers (Transportation, Chemical, etc.)	AI Summits, surveys, in-person meetings, calls	Ongoing	Business Growth and Diversification; Safety and Health; Transportation Logistics, Efficiency, Emissions; Stakeholder Partnerships, Education and Influence.
Investors	AI Summits, quarterly calls, press releases, in-person meetings	Quarterly, as needed	Capital Structure, Cost Control, ROI; Climate Strategy, Energy, Emissions; Community Impacts and Partner of Choice; Employer of Choice; Land Management, Remediation, Biodiversity; Climate Strategy, Energy, Emissions; Product Supply and Demand Dynamics; Waste; Water Use in Our Operations and Customer Operations.
Peers and Industry Associations	AI Summits, membership/attending in-person meetings, calls	Regularly, customized as needed	Community Investment; Product and Process Innovation; Safety and Health; Stakeholder Partnerships, Education, and Influence.

As noted earlier, thirteen working groups, referred to as SD teams, were formed at the first AIS. SD team membership was open to all employees willing to volunteer their time to participate at consultative levels in the company's corporate sustainability progress. The fourth AI summit was held in 2014 with about 500 employees and 60 external stakeholders in attendance. There were plans to continue the summits as Covia hoped that the first summit might be held in 2020 (these plans may have been affected by the covid-19 pandemic).

The 2014 and 2017 materiality assessments were conducted with the purpose of identifying the most relevant environmental, social, and economic impacts of the business's operational activities. These were weighed against the risks and opportunities to the business across the company's value chain. Every year, these goals were stretched to surpass the previous year's achievements. The company updated its materiality assessment every three years in line with business, market, and global trends. In 2017, a third-party consulting firm conducted the assessments during which the business held one-on-one conversations with the key stakeholders to ensure that the company prioritized and optimally managed its most significant SD material topics. Covia conducted its first materiality analysis in the summer and autumn of 2018.

Fairmount Santrol's materiality assessments were carried out as a six-step process that involved:

1. Key stakeholders discuss benchmarking topics.
2. Research to determine material topics best suited to the markets, sectors, and industries in which the company operates.
3. Senior leaders from various functions discuss the benchmarking and research results to identify significant impacts, risks, and opportunities across the value chain. This is called impact mapping.
4. Thirty-five of the company's leaders complete a survey in which they rate each impact according to importance.
5. Twenty-five external stakeholders share their priorities and their perspectives regarding the SD topics in an interview. Additionally, four board



of directors' interviews are conducted to understand which of the highest-priority topics the board believes will both add value and mitigate risk.

6. Senior leaders from various functions hold a validation workshop to assess the results and validate the prioritization of the material topics.

Data from questionnaires 1 and 2 identified that for a stakeholder to qualify as a participant, they needed to satisfy one or more of five criteria: an in-depth knowledge of the company; the ability to influence company operations or prosperity; the potential to be significantly influenced by the operations or prosperity of the company; industry or sustainability expertise relevant to Fairmount Santrol; opportunity to collaborate with the company to address key impacts, risks, and opportunities.

Following the material assessment process in 2017, the company identified 17 tier I and tier II material topics it deemed crucial towards a sustainable future (see table 4 below). The Sustainability Director was clear that:

*“Materiality assessments and material topics that matter most drive the results”.*

Consequently, these material topics represented the focus of each SD team's efforts. They were used to develop key performance indicators and determined the action steps that would enable the attainment of these goals. These material topics were grouped into three sustainability pillars: Prosperity, Planet, and People.

**Prosperity** targeted community investment, product and process innovation, business growth and diversification, capital structure, cost control and return on investments, product quality, compliance and ethical behavior, product supply and demand dynamics.

**Planet** targeted waste, climate strategy, energy emissions, land management, remediation and biodiversity, water use in their operations and customer operations, transportation logistics, efficiency, and emissions.

**People** targeted stakeholder partnership, education and influence, community impact and becoming a partner of choice and an employee of choice, and health and safety.

In 2014, the company worked with topic owners (departments or functional teams tasked with the primary implementation of specific material topics) and the SD teams to develop “Vision 2020” goals for each topic. The Director of Sustainable Development, SD Advisory Committee, SD topic owners, SD coordinators, and SD teams collaboratively managed and measured these topics annually.

Questionnaire responses indicated that the business case for sustainability at Fairmount Santrol was made by prioritizing its positive impact on what one participant called:

*“Recruitment, retention and engagement of top talent, doing the right thing, doing good and doing well”.*

The Director of Sustainable Development explained that:

*“Sustainable development pays – we save millions in tangible ‘SD pays’ each year”.*

The top reasons for adopting sustainable practices, as reported on the questionnaire, were: “[it is the] right thing to do; adds business value; recruitment; retention; engagement; getting permits renewed; positive community engagement; saving money; and innovation”. The top barriers to sustainability reported were high upfront costs to install/purchase renewable energy; work demands and organizational cultural barriers:

*“Demands of production work schedule – sometimes it’s hard for our operations-based employees (Family Members) to take time off to volunteer”.*

*“Some folks may not be fully on the bus yet. However, 20% of our bonus is also tied to the achievement of our SD goals each year”*

*“Sustainability goals, like all business goals, are tracked in our goals/planning system, with associated KPIs. Merit increases and bonuses for every employee (including the leadership) are dependent on performance on all goals.”*

## *Sustainable Development Goals*

In interviews, the sustainability team at Fairmount Santrol defined the sustainable development goals as:

*“The 17 key topic areas that business, government, NGOs, and society will focus on to create a better world”.*

*“The sustainable development goals are a set of stretch targets, coordinated by the UN and informed by hundreds of stakeholders, that will ideally get society to a more sustainable and equitable place by 2030”.*

*“Public-private partnerships, policy shifts, and billions of dollars of investment will be required to achieve them.”*

During interviews, the Director of Sustainability claimed that Fairmount Santrol kept abreast of current world events and was conscious of the impact of the business’s activities on society. He was clear that the wider community were always considered as the company developed and implemented its corporate sustainability strategies. Societal priorities were always brought to the company’s attention during the material assessment process, either by stakeholders or as an output of its internal research and development efforts. Local community issues influenced the development of its corporate sustainability strategies and were constantly considered and revised during implementation. This claim is borne out by the material assessment process and the 13 material topics prioritized by the company (see table 4). Although the SDGs did not exist at the time of its 2014 summit, the result was already a significant alignment between the 13 material topics and various targets of SDGs 3, 5, 6, 9, 10, 11, 12, 13, and 17. These goals were prioritized by the stakeholders and/or the corporation, and judging by the steps in the material assessment, they were also deemed relevant to the business’s long-term survival and could be supported within the current organizational policies.

A reflection on the nature of the SDGs 3, 5, 6, 9, 10, 11, 12, 13, and 17 that were prioritized in 2017/18 shows that, aside from SDG11 (sustainable cities and communities), all other prioritized goals focused on issues that could directly impact Fairmount Santrol’s value chain (see table 4 below). This is not surprising because they were prioritized by relevant stakeholders, and they were also

relevant to the long-term survival of the corporation, aligned with the existing organizational policies, and could be supported within the organization's business reality at the time. The company's adherence to sustainable cities and communities (SDG 11) which focuses squarely on the common good, further supports the company's claim that the concerns of wider society influenced its corporate sustainability strategies, although they would always need to be justified by the material topics assessment process. Fairmount Santrol partnered with the City of Cleveland (as well as other cities in which it operates), through working groups on various urban sustainability initiatives, providing organizational expertise and other types of resources. This activity was geared to projects that aligned with SDGs (other than those the company prioritized internally, and were mostly philanthropic), falling under the category of social responsibility (common good).

### *Progress Measurements*

Fairmount Santrol produced 12 corporate responsibility reports starting in 2005, in accordance with the Global Reporting Initiative's guidelines for a core level report, which fulfills the UN Global Compact Communication on Progress (COP) submission. Each year, the SD teams set goals to positively impact the business, environment, and communities. These goals are considered and approved by the SD Advisory Committee and were closely monitored and measured as they were being implemented. Employees were incentivized for achieving these goals: 20% of their annual bonus was tied to the achievement of the yearly SD goals. Of the 13 bold goals set for 2017, 10 were achieved (see table 4 below). The goal to reach zero waste to landfill for all Fairmount Santrol facilities globally and audit all operating facilities for zero waste achieved 95% completion; the goal to increase the average total volunteer hours per employee throughout Fairmount Santrol achieved 94% completion; the goal to achieve 20% better than industry and 20% better than the company's best year's record on Lost Time Incident Rate and Total Case Incident Rate achieved 25% completion.

The company tracked its investments and return on investments in corporate sustainability through its 'SD pays' programme. It had a SD Pays Standardization Committee that guided qualifying projects, expenses that could be included, and project valuation methods. Using the SD pays method, the company reportedly saved millions in tangible SD pays each year (Director of Sustainable

Development, Interview and Questionnaire, see above). In 2017, Fairmount Santrol reported \$8.8m in net SD pays, and the company reported a total of \$10.1m total SD pays from the \$1,300,000 invested in SD expenses.

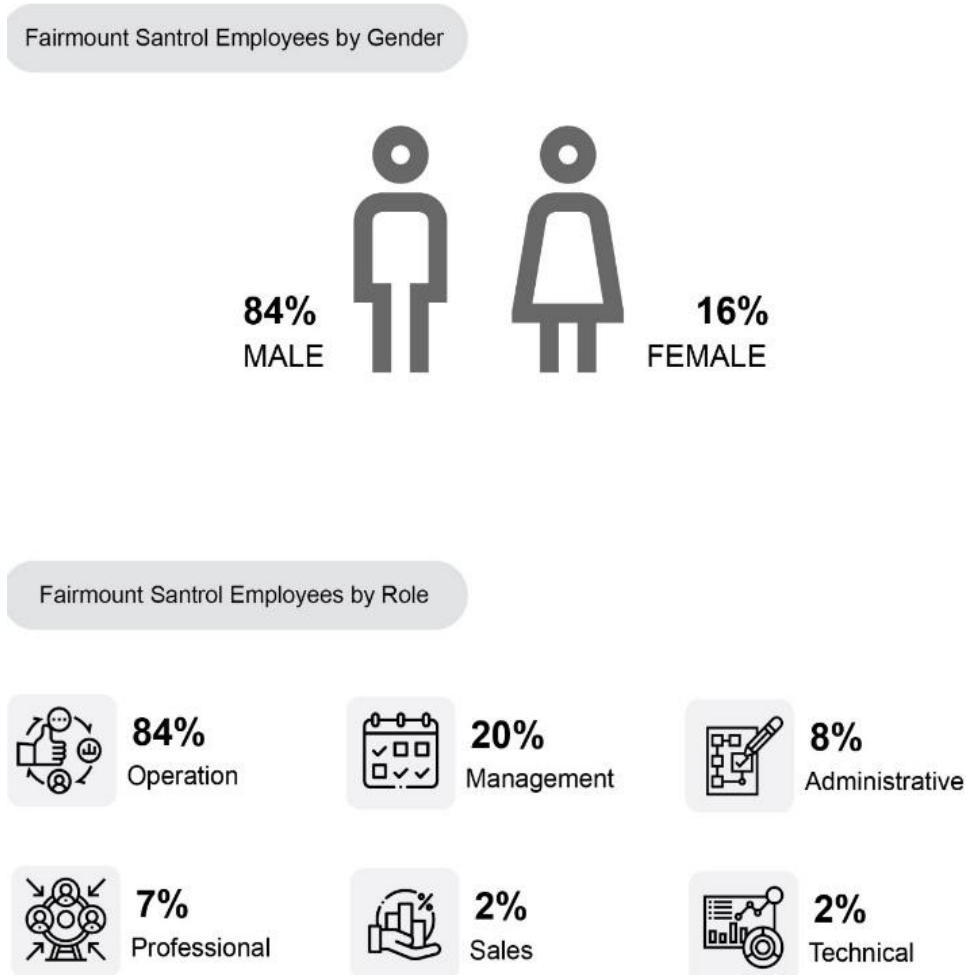
Table 4. Fairmount Santrol Sustainability Goals for 2017 and 2018

(Source: Fairmount Santrol Website)

SD Team	2017 High-Level Bold Goal	2017 Year-End Status	2018 High-Level Bold Goal
Best Practice	Implement 12 best practice productivity projects and achieve \$1,500,000 in SD Pays.	Achieved	Implement 12 best practice productivity projects and achieve \$1,500,000 in SD Pays—including at least one project advancing Local Air Quality.
Business Innovation	Establish an Open Innovation Management (OIM) platform to generate new ideas from Family Members.	Achieved 6, 9, 10, 12	Introduce 100 new ideas on IdeaScale® and generate eight million dollars in incremental annualized revenue and/or cost savings.
Clean Water	Evaluate and improve quality and sources of drinking water at facilities.	Achieved	Partner with Safety Department on water testing and remediation and participate in four regional community outreach events with at least 10 volunteers.
Communications and Appreciative Inquiry (AI)	Strengthen appreciative culture by developing and delivering AI workshop to Family Members.	Achieved	Merged into Empower U team.
Environmentally Responsible Products and Processes	Advance product and process innovation through three initiatives: publishing a white paper, proposing a mill coating product and improving resin processes.  Engage oil & gas and foundry customers on innovation and sustainable development.	Achieved	Develop a new environmentally responsible product and process.
Empower U	Offer one course offering and one Learning Challenge, achieving participation of at least one hour of Empower U-sponsored course offering per Family Member.	Achieved	Offer one course offering and one Learning Challenge, achieving participation of at least one hour of Empower U-sponsored course offering per Family Member.
Health and Wellness	Present an employee wellness award and achieve 30% participation in at least one wellness challenge.	Achieved	Present an employee wellness award each quarter and achieve 15% participation in a yearlong wellness challenge.
Quest for Eco-Efficiency	Sequester 100% of GHG emissions from Q4 2015 – Q3 2016.  Implement one conservation project per active region and one energy efficiency project.	Achieved	Sequester 100% of GHG emissions from 2017.  Implement one conservation project per active region and one energy efficiency project.  Implement at least two energy savings projects that achieve 0.5% reduction in GHG/kWh/MCF per ton produced at a facility.

Sustainable Mobility	Sustain high railcar utilization rates and increase unit train utilization rate.	Achieved	Sustain high railcar utilization rates, develop last mile logistics strategy and develop a truck loadout optimization program.
Sustainable Value Chain	Find and implement a solution to one pressing business challenge. Meet with Family Members from five operational facilities to evaluate opportunities to innovate with suppliers and customers.	Achieved	Find and implement a solution to one pressing business challenge. Create a Sustainable Value Chain campaign that generates at least 25 ideas on IdeaScale®.
Recover, Recycle, Reuse	Reach zero waste to landfill for all Fairmount Santrol facilities globally and audit all operating facilities for zero waste.	Achieved 95%	Organize a Recover, Recycle, Reuse competition with at least 75 percent of facility participation and complete site audits and improvement plans for all facilities.
Social Responsibility	Increase the average total volunteer hours (paid and personal) per employee throughout Fairmount Santrol.	Achieved 94% of goal	Achieve an average of 20 hours total volunteer hours (paid and personal) per Family Member.
Safety	Achieve 20% better than industry and 20% better than our best year, Lost Time Incident Rate (LTIR) and Total Case Incident Rate (TCIR).	Achieved 25% of goal	Create and deliver Firearms Situation and Awareness training to at least 50% of Family Members.

**Figure 2. FMSA Employees by Gender and Role** (Source: Fairmount Santrol Website)



### *Relevant Findings from Fairmount Santrol*

From Fairmount Santrol's inception, partnerships, mergers, and acquisitions were not only focused on adding resources, capabilities, and competitive advantage, but on similarities in organizational culture. This was demonstrated by the shared beliefs, philosophies, values, and outlooks of the people or companies involved. It is also evident in other company practices: the partnership between the co-founders, Bill Conway and Chuck Fowler who shared complementary business philosophies and had a similar understanding of their responsibilities to the communities in which they operated; the share buy-back from Kirtland Capital Partners II to create an employee-owned corporation; and the merger with Unimin, a GRI-certified sustainable company that has made a consistent yearly sustainability report part of its practice since 2011.

The company's interpretation of key sustainable development concepts may be an indication of where its values lie. It is reflective of aspects of the concepts that the company believed were relevant to the success of the business. Fairmount Santrol adopted its first corporate sustainability strategies in 2005. The co-founder Chuck Fowler commented that the company's strength as a business was inherently linked to its corporate sustainability strategies and that Fairmount Santrol's ability to actively manage social and environmental risks and extract value from SD opportunities helped to position the organization as an attractive investment. During the period from 2005 till 2016, company experienced year-on-year financial growth, which the company leadership attributed to its continued focus on adding quality people who believed in and related to the company's values, culture, and motto, "Do good. Do well." Co-founder Bill Conway also reportedly believed that the company's strategy needed to remain the same to achieve long-term success.

Leadership involvement and support was credited as a chief enabler of corporate sustainability at Fairmount Santrol by the sustainability department. The support of executive and senior leadership during material topics assessments and at project implementation level, and their constant involvement at summits, support the idea that leadership involvement is vital for the successful integration and implementation of corporate sustainability. The company's sustainability reports stated that it endeavored to embed its commitment to the Triple Bottom Line within every level of the organization, starting with the board of directors and cutting

across every job function and level of the organization. They aimed to further this commitment by remaining consistent in the receipt and monitoring of corporate sustainability efforts. Senior leadership received regular updates on all SD progress and provided guidance on all corporate sustainability initiatives through active participation on the Audit, Nominating, and Governance and Compensation Committees.

Another identified enabler to corporate sustainability at Fairmount Santrol was the encouragement of multi-stakeholder participation in the sustainability planning process. During the materiality assessment, approximately 40% of the employee base voluntarily participated in the 13 SD teams, which developed and implemented annual initiatives. Employees continued to take active ownership during implementation and on project-based decision-making. Fairmount Santrol used appreciate inquiry to enable teams to co-create a collective future grounded in a shared commitment to people, planet, and prosperity. The company solicited perspectives and feedback from its board of directors, employees, customers, suppliers, partners, investors, community members, and regulators, both during the AIS and on a as needed for varied project basis. These insights enabled teams to make strategic decisions based on what mattered most and renewed the general commitment to the company's SD strategy. The company took the time to research and identify the significant economic, environmental, and social impacts, risks, and opportunities that these SD proposals presented across the value chain. Finally, they rated proposed ideas using common criteria to determine the highest-priority SD topics that would both add value and mitigate risk.

Employees were encouraged to get on board the company's sustainable development initiatives by tying 20% of their bonuses to the annual SD results. Even in instances where an individual is not fully convinced of the need for CS, money becomes a motivational factor for participation. Tying departmental bonuses to sustainability performance also encouraged various job functions to think creatively about how to ensure that they performed traditional roles in sustainable ways. Ultimately, the integration of corporate sustainability across job functions, departments, and roles was encouraged, and may have led to the embedding of sustainability within the organization's core processes and across geographical locations.



The implementation of reporting relationships that could monitor sustainability efforts and allowed for accountability can be identified as a crucial aspect of the integration of corporate sustainability at Fairmount Santrol. Sustainable development strategies at Fairmount Santrol were developed, executed, and guided by a governance committee called the SD Advisory Committee. It was led by the President and Chief Executive Officer and the Director of Sustainable Development. The Governance Committee was made up of 15 executives and directors from key functions across the organization, and five regional SD coordinators who continually engaged employees with SD practices and monitored progress at all facilities. Employees across the organizational chart were bound by the same policies.

It is clear from the materiality process that the end goal was determined primarily by what the organization was able to support through its operations. Decisions were constrained by the guidelines provided by existing policies and by what the company believed was crucial to its long-term survival. This was apparent throughout the materiality process but emphasized during the impact-mapping stage. During this stage, cross-functional leaders identified and rated significant economic, environmental, and social impacts, risks, and opportunities across their value chain, and weighed them against proposed material topics. Additionally, during the board of directors' interview stage, directors determined the highest-priority sustainable development topics as those that both added value and mitigated risk. The organizational focus therefore became sharpened through the material topics assessment process.

Key performance indicators and tools were applied to justify investing in corporate sustainability projects. These helped to validate all investments in corporate sustainability. Metrics such as cost control, internal rate of returns (IRR), return on investments (ROI) among other financial ratios, were consistently used to make these justifications. The company tracked all of its investments in sustainable development and the return on these investments through its SD pays system in order to monitor how SD influenced value creation. The system was managed by the SD pays Standardization Committee, which set guidelines for measurement methodology, clearly outlined types of projects that created 'SD pays', determined the nature of the SD expenses eligible for inclusion and how to calculate a project's value. This demonstrates the organization's commitment to

setting and collecting metrics to justify, validate, and closely monitor its investments in corporate sustainability. It also confirms that corporate sustainability at Fairmount Santrol had tight limitations, as every project was weighed against profitability.

Fairmount Santrol held its first sustainability summit in 2005 and continued to hold one every three years until 2016. Additionally, it carried out its first materiality assessment in 2014 and then held another in 2017. The prioritization and consistency of these efforts show a keen commitment to corporate sustainability. In addition, the materiality process would build on previous progress and the AIS included a discovery stage that built on existing strengths. It is clear from the case study that the company adopted an incremental, sustained approach to embedding corporate sustainability rather than a complete rebuild of its business model and corporate strategies.

It is evident from the case study of Fairmount Santrol that the main factors that contributed to the integration of CS were the commitment of the leadership of the company to sustainable development, the deep commitment of the corporation to its mission and vision of “doing well by doing good”. Other factors identified include: the company’s definition and interpretation of corporate sustainability, and the collective values of the employee base; an integrated sustainability involvement policy that cut across the organizational and hierarchical levels, and its bonus and incentive systems. The main factors that contributed to the implementation of CS at departmental and/or project levels were the interests of various stakeholder groups that were considered in the decision to prioritize SD projects; the impact of said projects on the organization’s long-term survival which helped to shape the organization’s focus; and the business case for each initiative, after it had been thoroughly researched through the SD Pays system and justified using the ROI metric.

The presence of a clear-cut governance structure and the support of a dedicated sustainability department led by an experienced Director of Sustainable Development was advantageous to Fairmount Santrol on its CS implementation journey. Additionally, its integrated approach to CS policy dissemination made it easier for Fairmount Santrol to honour commitments to SD across the organization. This was better reflective in the organization’s culture, structure, strategies, processes, metrics, and incentives, even while they ensured that business growth

remained the top-most priority. Furthermore, the clarity of the reporting structure and the group and individual incentives motivated employees to take ownership of sustainability initiatives, and to follow up on their progress, re-check each other's efforts, and call attention to any occurrences as they arose. Multi-stakeholder participation and volunteering created a sense of shared ownership and commitment to the company's overall sustainability goals (material topics) across global operations and facilities. Fairmount Santrol claimed to have found the use of Appreciative Inquiry for facilitating the co-discovery, co-dreaming, co-designing and co-deployment process effective for multi-stakeholder participation.

However, despite the company's many achievements, it is exceedingly troubling that the SEC report in 2020 (see Appendix 3.) found that the company had provided misleading information on innovations in advanced technology development for their industry, casting considerable doubt on the company's claims for innovation lead corporate social responsibility. This report was published after the completion of fieldwork, and so a full analysis of the reasons for this could not be followed up.

In addition, although Fairmount Santrol had notable successes with its CS practices and model, as demonstrated by the achievement of 10 out of 13 goals in 2017, three goals were not fully achieved. Most crucially, in 2017, Fairmount Santrol sought to increase the average total volunteer hours (paid and personal) per employee throughout the business but was only able to achieve 94% of its target. This was largely because of the difficulty of scheduling volunteer work among miners and other laborers, according to the Director of Sustainability. However, the focus was to create opportunities that did not conflict with either work or family time, and that would allow higher volunteer hours. To increase outcomes, efforts for 2018 were geared to an average of 20 hours' total volunteer time (paid and personal) per employee.

In 2017, Fairmount Santrol was 95% successful in achieving its goal of zero waste to landfill for all of its global facilities and auditing all operating facilities for zero waste. To achieve this target in 2018, the company organized a 'Recover, Recycle, Reuse' competition with at least 75% of facility participation and complete site audits and improvement plans for all facilities. The hope was that improved participation and volunteering would get more people on board and help improve zero waste outcomes. Fairmount Santrol also fell short of its safety goal, which

sought to out-perform both its industry and its best year's Lost Time Incident Rate (LTIR) and Total Case Incident Rate (TCIR). It was only able to achieve 25% of that goal in 2017 which put the company at 5% better than industry and 5% better than its best year's LTIR and TCIR. However, the company's commitment to continual improvement remained a motivational focus. So, it added Firearms Situation and Awareness training, in addition to existing practices, to at least 50% of Family Members (employees) in 2018.

According to the Director of Sustainable Development, Fairmount Santrol never produced an integrated financial and sustainability report.

#### 4.2 Bridging the Corporate Sustainability Gap: Eaton Corporation (Case Study B)

*“Eaton takes its stewardship of the environment seriously. Every day, Eaton people are developing solutions that drive sustainable growth by efficiently using and conserving our natural resources, developing energy-efficient products and protecting the health and safety of our employees and communities.”*

**Craig Arnold**, Chairman and Chief Executive Officer (Eaton's Sustainability Report, 2017)

Eaton Corporation Inc. (NYSE: ETN), is a multinational, diversified power-management company. As of July 2021, it had approximately 92,000 employees and sells products in more than 175 countries. In 2020, it recorded \$17.86 billion in sales. Eaton is a global technology manufacturer of electrical components and systems used for power quality, distribution, and control; hydraulics components, systems, and services used for industrial and mobile equipment; aerospace fuel, hydraulic and pneumatic systems for commercial and military use; and truck and automotive drivetrain and powertrain systems used for performance, fuel economy, and safety.

In 2018, Eaton was listed among the 100 Best Corporate Citizens for the 11th consecutive year by *Corporate Responsibility Magazine*. This placement was based on 260 ESG data points of disclosure and performance measures. Eaton also received the ENERGY STAR 2018 Partner of the Year – Sustained Excellence Award for the fourth consecutive year for its continued leadership and contribution

to ENERGY STAR. An LED webinar developed by Eaton in partnership with the ENERGY STAR Certified Homes team, was recognized by the U.S. Environmental Protection Agency and the U.S. Department of Energy at a ceremony in Washington, D.C. on April 20, 2018. Other notable accolades include recognition as one of the World's Most Admired Companies, 2018, by *FORTUNE* magazine, a ranking based on the company surveys and peer ratings from top executives, directors, and members of the financial community, and acknowledgement as a global leader by CDP with a position on its Climate Disclosure Leadership index.

### *History of Eaton Corporation*

Eaton Corporation was founded in 1911 by Joseph Oriel Eaton, his brother-in-law—Henning O. Taube—and Viggo V. Torbensen as Torbensen Gear and Axle Co. in Bloomfield, New Jersey. In 1914, the company moved to Cleveland, Ohio and was incorporated in the state of Ohio as The Torbensen Axle Company in 1916. It was acquired by Republic Motor Truck Company in 1917. In 1919, Joseph Eaton and Viggo Torbensen formed the Eaton Axle Company, which became successful enough to be able to buy back Torbensen Axle Co. from Republic Motor Truck Company in 1922, after which the company name was changed to Eaton Axle and Spring Company.

Over the years, the company made several strategic acquisitions in the automobile industry, diversifying into the production of automobile components such as valves, pumps, heating, and precision engine parts. In 1932, the company changed its name to Eaton Manufacturing Company. Joseph Eaton died in 1949, but the company continued to grow by diversification through acquisitions. It acquired Fuller Manufacturing in 1958 and Yale and Towne Manufacturing in 1965, after which, it changed its name to Eaton Corporation. During the automobile industry recession of the 1970s, Eaton adopted a 'recession-resistant diversity and balance' strategy, to make up for the adverse effects of decline in the sales of domestic vehicles. This resulted in the acquisition of many high-tech electronic companies and the divestiture of its vehicle divisions and all other unprofitable plants. By 1984, the electronic products division was more profitable than the vehicle components division of the business.

It maintains this strategy and made some notable acquisitions, such as Westinghouse Corp's power distribution and control business in 1994 and

Aeroquip-Vickers in 1999, which solidified Eaton's position as a major player in the fluid products industry. Its market leadership status was strengthened with the purchase of the remaining interests of two joint ventures, Japan's SEHYCO in 2001 and China's JEHYCO in 2002. In 2003, Eaton's Electrical Distribution and Control business (formerly known as Cutler-Hammer) acquired the electrical division of Delta plc. This gave it the facility to meet IEC standards. In 2004, it acquired Powerware a UPS design and production company. In 2012, Eaton purchased Cooper Industries, based in Ireland. Part of the terms of the acquisition was a reincorporation in Ireland and the registration of a head office in Dublin, Ireland. The operational headquarters, however, remained in Cleveland, Ohio. In 2013, it moved its operational headquarters to the Eaton Center located in Beachwood, Ohio.

### *Leadership structure*

A desk review of numerous archived documents provided during this study, as well as other publicly accessible information on Eaton Corporation, revealed many interesting details. The first is its leadership model. Eaton has a unique leadership model, where the chief executive officer of Eaton Corporation also serves as the chairman of the board. Its board committees are chaired by independent directors while a lead director assumes specific responsibilities on behalf of the independent directors. The company claims that this model has been highly effective and beneficial, since the chairman sets the tone and direction for the company, while also having the primary responsibility as CEO for managing day-to-day operations. The board evaluates the leadership structure annually and oversees the election of a new CEO. At the end of the February 2017 annual evaluation, the board concluded that the current leadership structure remained the best board leadership structure for the company and its shareholders. The leadership team section of the company website claims that this model is highly effective with the addition of a lead director, stating the role of the lead director includes "chairing meetings of the Board at which the Chairman is not present (including Executive Sessions of the Board), approving the agenda and schedule for Board meetings on behalf of the independent directors, approving information sent to the Board, serving as liaison between the Chairman and the independent directors and being available for consultation and direct communications with shareholders and other company stakeholders". It further explains that the "Lead Director has the authority to call

meetings of the independent directors, retain outside advisors who report directly to the Board of Directors, and that the Lead Director's performance is assessed annually by the Board in a process led by the Chair of the Governance Committee. The position of Lead Director is elected annually by the independent directors" (Eaton Inc. website, 2018).

In January 2019, Eaton's board of directors had 12 members and consisted of the Chairman and Chief Executive Officer, Eaton Corporation: Vice-Chairman and Chief Financial and Planning Officer, Eaton Corporation and 10 non-executive directors – one Lead Director, and nine other independent directors. Aside from the Chairman of the Board, eight of the other members were current or retired CEOs of other corporations, five of which were publicly traded companies. The Audit, Compensation and Organization, Finance, and Governance Committees are chaired by independent directors and the company claimed that the Chairman has benefited immensely from the extensive leadership experience represented on its Board of Directors. Information collected from openly accessible company documents showed that in 2019, the board was composed of three females (25%) and nine males (75%).

### *Sustainability at Eaton*

The sustainability team at Eaton, the Environmental, Safety, and Governance (ESG) team defined sustainability as, "[t]he ability to continue in current state into the future", and further explained that:

*"When we talk about the sustainability of Eaton (as opposed to sustainability of the environment or finances, etc.), we mean the ability of Eaton to continue to operate now and into the future, by taking into account the topics that are important to our key stakeholders".*

This explanation is also reflected in its definition of corporate sustainability in Questionnaire 2.

During the study, the ESG team reported that the journey to sustainable development was not one with an end date for Eaton, but a way of operating its business through time. Data from questionnaires 1 and 2 revealed that even though Eaton had engaged in some form of sustainable development practice or the other since its inception over 100 years ago, it only started reporting on it just

over 10 years ago. They added that Eaton's decision to report on its sustainability efforts was influenced by factors such as changes in reporting standards such as GRI, as well as customer demands, shareholder requirements, evolving government regulations, and changing market demands (Questionnaire 2, Questions 24, 25). Evidence from archived documents examined during this study showed that Eaton has reported its GHG emissions to CDP (formerly the Carbon Disclosure Project) – a non-profit organization whose website is the largest public repository of corporate GHG emissions data in the world –since 2006 and encourages its suppliers to report their emissions through the CDP Supply Chain Program.

Eaton continually participates in the GRI, one of the world's most widely used reporting frameworks for performance on human rights, labor, environment, anti-corruption, and corporate citizenship. Other archived documentation shows that Eaton became a partner in the Sustainability & Health Initiative for NetPositive Enterprise (SHINE) to provide a methodology and metrics to calculate the 'handprint' or positive impact of products. Eaton's ESG department described the handprint as:

*"The measurement of the combined impact of operations with the impact of the application of Eaton's products".*

It explained that a positive handprint results when a product or operation reduces its impact on air, water, or soil, or improves health and wellbeing when compared to a typical situation where processes follow the industrially acceptable processes and standards. During interview, the ESG department extensively discussed the handprint methodology and its benefits to Eaton's ability to monitor sustainability activity across its global locations.

A search through the numerous publicly accessible documents shows that Eaton was among a few corporations to pioneer the integration of financial and sustainability reporting in the US. This means that Eaton communicates its environmental, health, and safety performance alongside its annual financial reporting by producing a combined annual report of its sustainability and financial performance to its stakeholders. In 2016, it started to make these reports digitally available to the general public. During interviews, the ESG team shared that this process involves evaluating performance against the goals set by its Senior



Leadership Council annually. Once established, set goals are shared with business units to ensure that communication is passed down through the organization to all departments and operational facilities. According to the ESG team, the company makes clear and effective communication of information and policies a priority. They expressed satisfaction with how information regarding the company's CS policies, goals and performance assessments were handled at Eaton.

In the work group questionnaire 2, the ESG team discussed the role of sustainability at Eaton, stating:

*"We are a values-based company, so operating ethically to our people, supply chain, customers, communities, and the environment is how we work. We also help all our customers operate more sustainably and efficiently and our vision is to improve the quality of life and the environment using power management technologies and services, so our product portfolio is heavily influenced by sustainability".*

This statement was repeated during the individual interviews and on Eaton's website. Interviewees also claimed that ongoing research on technology and commercialization includes consideration for the environmental impact of Eaton's and its suppliers' activities across the supply chain. During the initial interview with the ESG lead, it was reported that periodic and random site checks are performed on supplier sites. This is in addition to the initial Supplier Site Assessment (SSA), which is performed when a new supplier is on-boarded. The SSA is performed to provide a deeper analysis and understanding of the supplier's performance. It includes evaluations of the supplier's environmental, health and safety (EHS) and product stewardship practices. During the assessment process, suppliers are required to affirm their commitment to Eaton's supplier code of conduct. Additionally, suppliers commit to abide by Eaton's standard contractual terms and conditions and adhere to all local and regional trade management regulations. The SSA results are reviewed periodically to identify any gaps that may have developed over time within the supplier operations. In a situation where shortfalls are identified, a formal corrective action plan is put in place prior to conducting further business with the supplier.

Data from questionnaires 1 and 2 revealed that there are common expectations and governance practices that guide the board of directors and senior

management at Eaton in meeting the needs of its global customers, employees, investors, and communities. These policies constitute a standard operating guide for all executive leaders, employees, and suppliers across the value chain, Eaton facilities, and the local support of communities where they operate. All members of the leadership team and employees across the organizational echelon around the world are bound by the same organizational policies.

According to the ESG team, Eaton operates a One Integrated Supply Chain philosophy, where its supplier-partners are held to the same standards as its employees regarding responsible sourcing practices. For example, the standards emphasize the importance of worker health and safety standards throughout their suppliers' operations. Eaton's suppliers must affirm their commitments to responsible labor and human rights practices in order to gain and maintain business relationships with Eaton. Suppliers are expected to ensure that their activities for developing Eaton's products are conducted in a safe work environment for employees, while taking optimum environmental protection measures and making a commitment to continuous improvement of EHS performance. Furthermore, suppliers are required to deploy management systems that not only identify key EHS risks and impact and develop operational controls to address the risks and minimize their impact, but also prepare responses that may help to address any emergencies. Eaton works with its suppliers on quality and product stewardship as part of its standard processes to mitigate risks, prevent financial instability, and increase shareholder value. It provides support to its suppliers as needed, and continually works with them to achieve these goals. According to Eaton, the guidelines are clear and accessible to every supplier.

During interviews, the ESG team at Eaton also discussed the company's policies relating to ethical behavior, safety requirements, and environmental practices that guide its employees worldwide. These are reportedly made accessible to all company employees through handbooks and are available for download from the corporate website in over 35 languages. There are resources in place for employees to ask questions, raise concerns, or report questionable conduct or business practices through a dedicated helpline that is staffed round the clock and managed by the Global Ethics and Compliance office. The helpline is available in every language and in every country that Eaton has an operational facility. Responses from the questionnaire corroborate these claims and revealed

that employees felt encouraged by senior personnel to discuss any unsustainable procedures or practices they may have observed. All reported issues are subsequently monitored, tracked, and put before the governance committee. According to the company's ethics and compliance web pages:

*“The effectiveness of the ethics and compliance programs are monitored by audits, surveys, and other tools to assess execution, learning, and application”.*

During the study, these governance policies and charters were retrieved from the company website for review and to validate all the statements made. They were easily accessible, and the rules were clearly stated and explained. The ethics section of the company website shared handbooks and documents that list the common set of expectations and governance principles that guide internal processes for managing Eaton's sustainability practices and performance. The sustainability section showed how sustainability is governed. It showed how individuals and teams across the company relate to senior managers and executives on various levels of the organization chart. The governance policy section of the company website also had, readily available to download, an Ethics Guide, Supplier Code of Conduct, and Supplier Excellence manuals. These manuals explicitly address issues such as product quality and stewardship, ethics, slavery, human trafficking, and conflict minerals.

#### *Leadership and Leadership Team Involvement*

Questionnaire responses received from the ESG team during the study report that the executive and senior leadership at Eaton are in support of the team's sustainability agenda. The team explained that Eaton's sustainability initiatives were driven from management level as well as at the employee base. This was supported by the *questionnaire responses that resonated closely with this response:*

*“The CEO and members of the senior leadership team sponsor our efforts to achieve our aspirational goal to be active stewards of the environment, focused on product development, environmental footprint reduction, and employee engagement,”*

The governance chart showed that the Executive Vice-President, EHS and Sustainability, and the CEO are responsible for implementing the EHS policy. Eaton's Board of Directors Governance Committee is responsible for overseeing public policies relating to relationships with shareholders, employees, customers, competitors, suppliers, and the communities it serves and in which it operates. These findings were further validated by responses to questions in the questionnaire document which sought to identify who was responsible for sustainability at Eaton. The responses received affirmed that:

*“Every department is [responsible for corporate sustainability implementation], but it is run out of EHS”.*

Responses to follow-up questions further clarified that

*“The corporate sustainability program is run out of the EHS department”.  
However, the “SVP [of EHS] co-ordinates with the CEO on sustainability initiatives”.*

In Questionnaire 2, respondents noted that line managers and supervisors were generally receptive to ideas on how to improve corporate sustainability, and employees were rewarded for integrating corporate sustainability on projects and assignments. However, it was felt that adequate training for new and old employees would better enable the employee base to better understand corporate sustainability, the need for it, and how it could be optimally implemented, as this was not prioritized within the business (four respondents). Respondents said that prior knowledge or experience with corporate sustainability was not a hiring focus or criterion, and employees primarily learned about corporate sustainability from each other. As a result, most interviewees felt that corporate sustainability implications were not fully considered in every project or job function nor could violations of them be fully recognized during internal checks. These issues notwithstanding, the ESG team claimed that sustainability was not a cosmetic issue at Eaton. As one respondent said:

*“The organization invests extensively in research and development - focused on continual improvement processes that would enhance its corporate sustainability learnings”.*

## Stakeholder Engagement

Eaton defines its key stakeholders as:

*“a group of people that can affect or are affected by its business operations across the globe”* (Eaton website).

These were named as customers, employees, investors and shareholders, suppliers, local communities, and governments. The ESG team revealed that stakeholders are encouraged to get involved with Eaton’s sustainability planning and that Eaton interacts with each stakeholder group differently. For example, Eaton engages with customers to understand market needs and drive business value. It engages with suppliers to proactively manage sustainability performance, ensure financial stability, and manage risks throughout the value chain. It also engages with the community in regions where it operates, in order to enhance the quality of life for employees and those impacted by the business. It engages with employees to foster a collaborative atmosphere of sustainability and excellence at every level of operation. It engages with investors and shareholders, to identify and address potential risks to long-term financial viability. It also engages with the government to develop and support products, programmes, and policies that benefit global society. By creating these dialogue opportunities, Eaton gains a crucial understanding of its stakeholders’ concerns, which are then prioritized and incorporated into future goal-setting strategies.

One response to Questionnaire 2 revealed that:

*“Drivers that would accelerate integration of sustainability into the business include increased pressure from shareholders, customers, and governments, as well as improved business cases for capital projects”*

Additional responses also revealed that to further improve the integration of sustainability into core organizational strategy, the company would need to help all its internal stakeholders understand the pressures it faces from its external stakeholder groups on the departments. This would enable functional groups to better empathize with each other and work collaboratively to achieve each other’s material topics. During the individual interviews, the ESG team said it believed that continuing with its current process of assessing stakeholder needs, researching areas of biggest potential through the material-topics assessment process, and

then integrating sustainability topics into the company's business processes are best practices that should be retained. This statement was also reaffirmed in the second questionnaire.

### *Materiality Assessment and Material Topics*

Eaton conducted its first sustainability topics analysis in 2014. This was updated in 2017 in accordance with the guidelines of the GRI "Principles for Defining Report Content" to ensure the analysis remained relevant to the business and all key stakeholder groups. The update was a five-step process that involved:

1. Using the results of the 2014 analysis, the customer and shareholder questionnaires, and the stakeholder key issues rankings, to create a list of 28 topics grouped into environmental, social, product responsibility, and governance focus areas.
2. Contracting a third-party sustainability consultancy to conduct interviews with key internal and external stakeholders, including Eaton leadership, customers, suppliers, shareholders, and NGOs, to determine the current priorities.
3. Reviewing source material from internal risk assessments, ranking and rating agencies, NGOs, and investors, and completing employee surveys relating to key issues.
4. Presenting findings to the leadership team, which provided feedback that was incorporated to produce a final list of sustainability priorities.
5. Reviewing existing data and interviewing functional leaders to gain greater understanding of the current state, and to reassess strategies, goals, metrics, and performance and reporting on each issue.

According to information received during the interviews and corroborated by documentation received from the EHS team, three major updates were made to the 2017 material topics. First, Eaton considered its global environmental impact and decided to rename its GHG reduction and product categories as "climate action" and "positive-impact" respectively. This was done to emphasize and reframe its contribution in light of identified global megatrends. Second, since many

internal and external stakeholder groups expressed concerns relating to data privacy and cybersecurity, “information security” was added to the material topics. Third, some material topics in the 2014 assessment were removed, not because they were no longer relevant but because they did not rank as highly in the 2017 materiality assessment. These topics included disclosure, economic value, operational excellence, risk management, and spills and releases.

To gain a complete understanding of the material topics decided upon, Eaton mapped each topic to where it has an impact on its value chain. These were grouped into three categories: upstream, downstream, and internal. The result was a set of global annual goals, which was disseminated to every department of Eaton’s global operation. The material topics decided upon, and their boundaries are shown in Table 5.

Table 5. Eaton's Material Topics

<b>2017 Material Topics</b>	<b>Boundary</b>
Climate action	Internal, Downstream
Community involvement	Internal, Downstream
Ethics and compliance	Upstream, Internal
Health and safety	Internal
Inclusion and diversity	Internal
Information security	Internal, Downstream
Positive-impact products	Internal, Downstream
R&D and innovation	Internal, Downstream
Talent management	Internal
Waste reduction	Internal
Water usage	Internal

According to interviewees, Eaton had three sustainability governance material sub-topics to help with managing its sustainability practices and performance. These were confirmed from the archived documents as: inclusion and diversity; community involvement; and environment, health, and safety.

**Community involvement:** In the US, Eaton provides donations through the Eaton Charitable Fund Committee. The committee is made up of six members of Eaton's senior leadership team, who are tasked with the responsibility of reviewing and approving all requests. Donations are divided among United Way grants, matching gifts, and discretionary grants. However, greater priority is given to support organizations with which employees are actively involved. Outside the US, regional community affairs managers and site-level community involvement groups determine and distribute donations. Their decisions are guided by local policies and processes. However, the Eaton Charitable Fund Committee has the final say and approves these donations through international sites. Site-level community involvement groups are responsible for leading campaigns, responding to community requests for funding, developing community involvement plans, organizing volunteer efforts, and budgeting for annual activities. The company goal is for each site-level community involvement group to provide opportunities for all employees to get involved in their local communities. Regional community affairs managers and employees help to identify site-level priorities, while the corporate community-affairs team meets annually with the CEO to review and determine Eaton's giving strategy. Data received during the interviews and from questionnaires 1 and 2 reveal that progress reports and updates are periodically shared with the Board of Directors on behalf of the corporate community-affairs team. Eaton audits all donations made through the Eaton Charitable Fund.

**Environment, health, and safety (EHS):** Eaton applies the same standard group of practices for energy and water consumption, waste generation, employee safety, and more, across its global operations. Each level of management at Eaton – site, regional and corporate – periodically reviews and assesses EHS incidents and trends to determine actionable priorities. Every year, each Eaton site completes a self-assessment of compliance with regulatory standard ISO 14001 and internal Eaton standards. In addition, they undergo an internal audit process every three years. The company continues to make efforts to implement best-in-class operational standards in support of the overall business goals. The EHS team determines environmental, health and safety goals with guidance from the CEO and approval from the Senior Leadership Committee. Eaton's Senior Leadership Committee and Board of Directors receive the results of all operational EHS performance assessments, including any severe injuries and ongoing incident-rate reports.



**Inclusion and diversity:** Inclusion and diversity are the primary responsibilities of Eaton's corporate inclusion and diversity team. The team is headed by the Vice-President of Inclusion and Diversity (I&D), who reports to a member of the Senior Leadership Committee. However, all Eaton's leaders use global and regional inclusion and diversity tools to ensure that their teams adhere to the company standards. Eaton's Global and Regional Inclusion Councils perform yearly reviews and prioritize, approve, and set global goals, while Eaton's executive-level, sponsored Employee Resource Groups (ERGs), provide enterprise-wide and site-level support to attract, retain, and develop talent in support of these goals. When Eaton first implemented its I&D programme, its I&D team conducted regional focus-groups to inform its Regional Inclusion Councils of priority areas. To continuously improve the program, the Regional Inclusion Councils and all leaders gather feedback to create a more inclusive culture. They use tools such as employee survey results, exit survey data, and feedback from ERGs to determine priorities. Successful initiatives may be escalated to the corporate-level Global Inclusion Council for consideration as best practice in other regions or on a company-wide scale. The Global Inclusion Council meets quarterly for a progress update from one of the four Regional Inclusion Councils. The Vice-President of Inclusion and Diversity gives annual progress reports to the Board of Directors.

Eaton shortlists its material topics through a process of analysis and validation, where relevant departmental and executive leaders consider how topics fit with management approaches and success metrics, their relevance to the organization's long-term survival, and any challenges topics might present. A similar process applies when the company considers investing in localized projects, charities, or in sustainability-focused projects. All investments in sustainability are measured, monitored, and reassessed with the aid of tools and metrics that determine returns on investment (ROI), projected cost, actual cost out, customer demand, reputational risks, conflicting priorities, the efficiency of research and development (R&D), commercial success, and other applicable measures.

At Eaton, corporate sustainability investments are not prioritized over business cases and justifications such as ROI, cost out (projected and actual cost),

financial ratios, and work pressures. In Questionnaire 2, one respondent reported that:

*“The business case for corporate sustainability will differ depending on which facet of sustainability the company is focused on. For example, if the focus is on equipment upgrade for efficiency, the justification tool for such a project may be ROI. If it is a switch to renewable energy, it may be cost out”.*

Other examples shared included customer demand for certain labor practices, or government regulations that require that harmful chemicals be phased out. One respondent explained that:

*“When a specific task has or is being perceived to have conflicting priorities with the justification metric (for example, no customer demand, no regulation, no cost out opportunity, lack of reputational risk), it becomes a barrier to the integration of corporate sustainability”.*

In the past, these barriers were overcome at Eaton by providing a better business case and data collected from questionnaires suggest that this continues to be the practice at the start of a project, and as ongoing projects are reassessed. Eaton believes that this has been helpful to in justifying its investments in corporate sustainability.

### *The Sustainable Development Goals*

As noted above, the EHS team at Eaton Corporation defined the SDGs as:

*“A set of stretch targets, coordinated by the UN, and informed by hundreds of stakeholders, that will ideally get society to a more sustainable and equitable place by 2030”*

*“Public-private partnerships, policy shifts, and billions of dollars of investment will be required to achieve them”.*

During interviews, the team explained that relevant stakeholder needs are discussed and considered as Eaton’s corporate sustainability strategies are developed. According to interviews, these needs are especially prioritized during the material-topics assessment process. After a critical reflection on the material assessment process and the 11 material topics prioritized by the company in 2017

(see Table 5), a significant alignment was noticed between the material topics prioritized and aspects of SDGs 3, 5, 6, 8, 9, 10, 12, 13, and 17. This lent credibility to the EHS team's claims that Eaton's corporate sustainability initiatives were influenced by a combination of stakeholder interests and the business case, as justified through the material-topics assessment process and other key performance indicators. Going by the steps in the material-topics assessment, it was evident that the topics prioritized were issues that had successfully passed through all the stages of the assessment process and were eventually deemed relevant to the company's long-term survival. More important, they were topics that Eaton could support within its current organizational policies. It was also evident that, aside from SDGs 8 (Decent work and Economic growth) and 17 (Partnership for the goals), other SDGs targeted were focused on initiatives that affected Eaton's operational activities and procedures.

### *Progress Measurements*

The 2017 GRI general disclosures state that 122 Eaton facilities currently send zero waste to landfills and that its facilities completed 84 energy reduction projects (including lighting and machine efficiency upgrades, manufacturing process optimization, and heat recovery) in 2017, resulting in a cumulative 7,000 metric tonne reduction in GHG during the year. The report also notes that, indexed to sales, Eaton's GHG emissions decreased by 3.4 percent in 2017 compared to 2016, and that the company beat its 2017 GHG target by emitting about 6,000 metric tonnes less GHG. With an overall decrease in GHG emissions from 974,000 to 968,000, or 0.7 percent, compared to the previous year. Between 2015 and 2017, Eaton reduced its total GHGs emissions from 1,010,000 metric tons to 968,000 – a 4.2 percent reduction. Indexed to sales, GHG emissions were reduced by 1.4 percent over the same period. It is also notable that since 2015, Eaton has been able to reduce its water consumption by 391,000 cubic meters. The GRI disclosure states that Eaton uses an independent verification body to record its GHG data and that the verification includes a “reasonable” level of assurance for Scope 1 and Scope 2 emissions and a “limited” level of assurance for Scope 3 emissions.

To encourage corporate sustainability involvement across business functions, Eaton offers incentives for high targets. Goals are monitored through the

company's APEX program. APEX evaluates each employee against established goals and company values. APEX performance evaluations are leveraged to make compensation and other financial-incentive decisions for all employees and executive leaders. Eaton's corporate executive team receives monetary rewards when the organization achieves the annual global emission-reduction targets set by the CEO. Additionally, all employees are recognized for their efforts through merit awards celebrating excellence in the workplace. The company designs the awards process to engage the entire workforce, with the aim of increasing the development and transfer of best practice throughout the organization. Awards recognize practices that enhance energy efficiency and sustainability progress.

### *Relevant Findings from Eaton Corporation*

Definitions and descriptions of key sustainable development issues provided by Eaton in the case study show that the company is familiar with these concepts. Statements made during the interviews also affirm that Eaton believes that these concepts are fundamental to the success of corporate sustainability at Eaton. In Eaton's 2018 sustainability report, the CEO stated that the company's efforts are focused on three distinct areas: creating a positive environmental impact with its products and services while reducing the impact in the company's own operations; strengthening its workforce and the communities in which Eaton has its operational presence; and "doing business right". In his address from the Chairman, he added that the company "takes its stewardship of the environment seriously". He reiterated that "Eaton people develop solutions that drive sustainable growth by efficiently using and conserving natural resources, developing energy-efficient products, and protecting the health and safety of its employees and communities". These statements further support the notion that Eaton and its employees believe that they have the resources and opportunity to influence sustainable, global change that can improve lives, communities, and the planet for the future generations.

It is evident from the case study that company executives set and drive the organizational culture at Eaton. Evidence from the case study also shows that they provide guidance to direct reports and are bound by the same organizational policies as every other employee across their supply chain and around the world. Eaton's unique leadership structure, where the CEO is also the Chairman of the

Board, was also attributed with unifying the Board of Directors and functional leadership's culture, vision, and goals. The executive leadership and the functional leadership teams seem to be committed and involved in every step of the integration and implementation of the company's corporate sustainability efforts, as demonstrated by the roles they play during the material topics assessment and project-deployment processes. During the material topics assessment process, the company shortlisted its material topics through a process of analysis and validation. One of the steps involved in the process required that functional and executive leaders consider the alignment of topics with management approaches, successes, potential challenges, and relevance to the organization's long-term survival. This supports the conclusion that Eaton's functional and executive leadership teams remained involved throughout the corporate sustainability development stages. Evidence from the case study also shows that members of the leadership team were continually involved in the implementing corporate sustainability strategies.

The case study reveals that Eaton believes that its numerous stakeholder groups influence and impact its sustainability performance. The company prioritizes corporate sustainability issues raised by its multiple stakeholder groups and then integrates them into the company's material-topics assessment. It also includes these in the reports which guide future corporate sustainability planning and future performance. Multi-stakeholder perspectives are gathered during the material-topics assessment process to identify potential material issues, to understand the Triple Bottom Line impact of these issues, to benchmark sustainability efforts, and to re-check assumptions made in internal research. The relevant stakeholder groups that Eaton believes influence and can be influenced by its business activities are its customers, employees, investors/shareholders, suppliers, local communities, and governments.

The achievement of sustainability targets was reported as essential to the overall business success. Employees and leadership alike were encouraged to participate in the implementation of corporate sustainability at Eaton through the provision of incentives, rewards, matching gifts to charities of employee's choices, awards and recognition programs, and bonuses for executive leadership. These HR bonus policies also encourage all operational locations and departments to think creatively and carry out their core job functions in innovative ways to support

the corporate sustainability agenda. Additionally, employees who typically did not believe in climate change or the need for sustainability were motivated to participate in implementing corporate sustainability initiatives in exchange for the rewards offered. In situations where employees were not reward- motivated, they would likely be compelled to implement corporate sustainability initiatives to avoid the possible imposition of collective punishments on their team.

Eaton's 'One Integrated Supply Chain' philosophy not only applies to all its employees and leadership but extends to its suppliers as well. The Senior Leadership Council approves the global corporate sustainability goals that are disseminated across every department of its operations, as well as its supplier base. The company policies cover numerous topics such as the code of ethics, worldwide anti-corruption, gifts and entertainment, responsible sourcing of conflict minerals, and slavery and human trafficking. Each policy is clearly stated, in over 35 languages, and readily accessible to all employees, suppliers, and to the public in hard copy format and for download from the company's website. Additionally, dedicated helplines and resources are provided, should there be a need for clarifications or whistleblowing.

During the material-topics assessment process, Eaton shortlists its material topics through a process of analysis and validation. Key departmental and executive leaders confirm that proposed topics align with Eaton's organizational policies, and management approaches. Then they assess the impact or importance of the successes against the challenges associated with managing each topic. Next, they ensure that topics are relevant to the organization's long-term survival. A similar process applies when the company considers investing in localized sustainability projects, or charities. All investments in sustainability are measured, monitored, and reassessed using traditional business metrics that consider return on investments (ROI), cost out (projected and actual cost), customer demand, reputational risks, conflicting priorities, the efficiency of research and development (R&D), commercial success, and other relevant performance metrics.

Eaton was among the first to pioneer the integration of financial and sustainability reporting in the US. It continues to produce a combined annual report of its sustainability and financial performance to its stakeholders. It started making these reports available digitally to the public in 2016 and has done so since.

From the case study of Eaton Corporation, it is evident that the main factors that contribute to the adoption of CS at global level are the deep commitment of the company to "doing what really counts" for sustainable development; its commitment to its vision of improving the quality of life and the environment through the use of power- management technologies and services; its definition and interpretation of corporate sustainability; the strong influence of leadership in setting the organization's culture, and influencing the belief system and the collective values of the employee base. Other significant factors include the strong, clear, and readily accessible internal processes and controls Eaton has in place for managing its CS performance. It ensures these policies are integrated across the organization globally, across hierarchical levels and departmental functions to ensure accountability, and it employs the use of rewards and incentives for meeting sustainability performance goals. These make it possible for Eaton Corporation to honor its commitment to environmental sustainability stewardship across the organization, its global locations, processes, metrics, and incentives, while ensuring that business growth remains the priority.

At the implementation stage, the main factors that contribute to the application of sustainability at departmental and/or project levels are the priorities of the stakeholders, which are considered in the choice of material topics; the long-term impact of chosen topics on the organization's survival, and which help to shape the organization's focus; and the business case for each initiative, clearly researched through various financial and non-financial metrics. As noted above, a sustainability analyst at Eaton explained:

*"The business case will differ depending on which facet of sustainability we are talking about. For example, in the case of an equipment upgrade for efficiency purposes, the business case may be the return on investment (ROI). However, if it is a switch to renewable energy, it may be cost out. A customer may demand certain labor practices, or government regulations may require [the] phasing out of harmful chemicals. Enablers of sustainability in these cases range from regulations to customer demands to cost out to reputational risks. A specific task having conflicting priorities with one of the above four or being perceived as having conflicting priorities (no customer demand, no regulation, no cost-out opportunity, and lack of reputational risk) may pose a barrier to integrating corporate sustainability.*

*Drivers that would accelerate the integration of sustainability into the business include increased pressure from shareholders, customers and governments, as well as improved business cases for capital projects”.*

She reported that in the past, barriers to sustainability integration have been overcome “by providing a better business case”.

Eaton has strong internal processes and controls for managing its sustainability performance. Its corporate sustainability governance structure connects individuals and teams across the company and includes management at each level of the organization. The uniqueness of the company’s leadership model, dedicated committees, auditors, governance structure, and the support of a dedicated sustainability department led by an experienced Sustainability Director are advantages that Eaton Corporation benefits from on its CS implementation journey. The provision of policies that ensure clarity in information dissemination, whistleblowing protocols, and incentives should encourage employees across echelons to take ownership of the sustainability initiatives. Multi-stakeholder participation helps Eaton understand the perspectives of every group that is affected by company’s activities and to include their concerns as it plans and integrates corporate sustainability. It also serves to gain the commitment of each of those groups to the organization’s sustainability plans. Eaton has found its multi-group stakeholder engagement models effective for stakeholder prioritization and participation.

Even though Eaton Corporation recorded notable successes with its current CS practices and model in 2017, it fell short of its health and safety goals because the total recordable case rate (TRCR) reduction goal of 13.04% (0.6) was unmet (actual reduction attainment was 8.7% or 0.63) and its days away case rate (DACR) goal of 28% (0.18) was unmet (actual achievement was 12% or 0.22). With regard to Eaton’s inclusion and diversity (I&D) goals, the 2017 sustainability metric report states that the company increased the percentage of women and minorities holding executive and managerial roles. However, only 25% (three) of the members of the global Board of Directors are women, only 20% (five) of the global leadership team are women, only 19.2% (112) are executives and only 20.3% (1520) are managers. Furthermore, only 27.3% (three) members of the board are minorities, only 15.4% (65) are executives, and only 16.3% (679) are managers. As at year-end 2017, there were 95,696 global employees of which 29,926 (31.3%)



were women. Of the 28,733 US-based employees, only 8,582 (29.9%) were minorities.

### 4.3 Conclusion

This chapter has addressed the question of how two corporations have understood and integrated corporate sustainability into their core operations, processes, and strategies. It has addressed this under researched area, and focused on Research Questions 1a, b, c, d, e and f as laid out in chapter One. It has discussed data on the integration of stakeholders, materiality assessments and staff rewards and motivation. It has provided an evidenced based account of how both corporations have sought to manage internal and external stakeholders, and the role of leadership in defining and delivering corporate sustainability strategies. It has provided evidence on what factors influence materiality assessments and the choice of topics, exploring how organizational culture and governance mechanism influence the integration of corporate sustainability. The material presented in this chapter thus provides new data on how, and under what conditions, businesses can partner with stakeholders for the delivery of sustainable development. One key finding is that in both cases, corporate sustainability work began in the early 2000, and although it was later aligned with the SDGs, it did not begin with them. It should also be noted that while clear efforts have been made in both corporations to bring their CS strategies and outcomes into alignment with certain SDGs, it remains unclear what impact this has or could have on the delivery of the SDGs. In the chapter that follows, I focus more directly on issues relating to engagement with the SDGS.

# **Chapter 5: Bridging the Sustainability Gap**

## **(Study 1)**

### **5.0 Introduction**

This chapter is a cross-case exploration of the empirical findings presented in the case studies in the previous chapter which provided insight into the corporate sustainability planning, definitions, goal prioritization, strategy integration, and implementation processes at two multinational corporations: Eaton Corporation and Fairmount Santrol. The aim of this chapter is to explore the factors that influence the adoption and integration of corporate sustainability strategies and how these connect to the SDGs. It focuses on three research questions: a) what factors explain the varying ability of corporations to integrate corporate sustainability into core operations, processes and strategies; b) how do businesses engage with the SDGs, and how does this relate to issues of materiality and business priorities; and c) what practical differences, if any, exist between corporate sustainability initiatives and corporate social responsibility efforts?

As suggested in chapter two, corporate sustainability strategies and alignment with SDG goals are intimately connected to questions of how to define and manage relationships with stakeholders. While there is broad recognition from business that there is a need to identify and address the concerns of a wide range of stakeholder groups, there is no structured and systematic approach to stakeholder participation in company decision making (Green and Hunton-Clarke, 2003), and most especially as this applies to the role of business in the delivery of the SDGs (Mhlana et al, 2018; Lopez-Concepcion et al, 2021). It is for this reason that the data presented in chapter four is of such interest, and why it is of particular value to try and identify what fundamental factors are at play in integration and implementation.

The data presented in chapter four demonstrates that a range of factors were key: organizational cultures; values and beliefs; corporate governance; integrated sustainability strategies, policies, and reporting; and rewards and incentives that were integrated with corporate sustainability. Both corporations practiced a high level of stakeholder prioritization and engagement, but their functional and executive leadership teams evaluated, analyzed, validated, and

prioritized sustainability initiatives that were relevant to, and impacted on, the organizations' immediate performance and long-term survival. Additionally, both corporations determined and justified sustainability-focused projects through clearly researched financial and non-financial metrics. From a review of the data presented in chapter four, conjoined with critical reviews of the relevant literature in chapter two, these factors may be grouped into 7 emergent categories: (1) beliefs and values, (2) corporate leadership, governance and structure, (3) integrated sustainability strategy, policies and reporting, (4) rewards and incentives, (5) stakeholder engagement, (6) business focus (7) current business realities. Tables 6 and 7 define and describe these factors for both corporations.

Table 6. Thematic Analysis – Eaton (continued on next page)

Emergent Theme	Interview Quotes
<b>Theme 1: Leadership</b>	driven from the top
	The corporate sustainability program is run out of the EHS department.
	The CEO and members of the senior leadership team sponsor our efforts to achieve our aspirational goal to be active stewards of the environment, focused on product development, environmental footprint reduction, and employee engagement
<b>Theme 2: Sustainability Governance Policies and Governance Structure</b>	throughout the organization requirements, evolving regulations
	evolved in how we report on our progress, how we integrate sustainability issues throughout the organization
	fairly aligned in practice
	governance structures
	We are a values-based company, so operating ethically to our people, supply chain, customers, communities, and the environment is how we work
	help all our customers operate more sustainably and efficiently
	The corporate sustainability program is run out of the EHS department. Our SVP of EHS coordinates with the CEO on Sustainability initiatives
<b>Theme 3: Values and Belief System</b>	Sustainability is the ability to continue in current state into the future. When we talk about sustainability of Eaton Corporation (as opposed to sustainability of the environment, sustainability of finances, etc), we mean the ability of Eaton Corporation to continue to operate now and into the future, by taking into account the topics that are important to our key stakeholders (through activities like materiality analyses, strategic plans, etc)
	<b>CS:</b> Same as SD
	<b>SDG:</b> The sustainable development goals are a set of stretch targets, coordinated by the UN and informed by hundreds of stakeholders, that will ideally get society to a more sustainable and equitable place by 2030. Public-private partnerships, policy shifts, and billions of dollars of investment will be required to achieve them
	business case will differ depending on which facet of sustainability
	Help all our internal stakeholders understand all the pressures from external stakeholders on the other owners of material topics
	our vision is to improve the quality of life and the environment through the use of power management technologies and services
	our product portfolio is heavily influenced by sustainability
	steadily building on our core sustainability strategies
	Sustainability is not a goal with an end state to reach, it is a way of operating

<b>Theme 4: Stakeholder priorities</b>	people, supply chain, customers, communities, and the environment, customer and shareholder
	pressure from shareholders, customers, and governments
	Every department
	employee engagement activities, cross-functional collaboration on projects
<b>Theme 5: Organization Focus</b>	tracked in our goals/planning system, associated KPIs
	coalition of bottom, both, assessing stakeholder needs, areas of biggest potential
	integrating sustainability topics
	influenced by changes in reporting standards such as GRI
<b>Theme 6: Business</b>	ROI,
	cost out
	customer demand
	government regulations
	Regulations
	customer demands
	cost out
	reputational risks
	conflicting priorities
	depends on the efficiency of R&D
	commercial success
<b>Theme 7: Rewards/ Incentives</b>	bonus, awards
	Merit increases and bonuses for every employee (including the leadership) are dependent on performance on all goals

Table 7. Thematic Analysis – Fairmount Santrol (continued on next page)

Emergent Theme	Interview Quotes
<b>Theme 1: Leadership</b>	CEO, EVP, VP, senior leader support
	senior level support
	CEO and other senior leaders very involved in the SD Advisory Committee - an advisory group that approves and measures the goals of the 13 SD Teams
<b>Theme 2: Sustainability Governance Policies and Governance Structure</b>	Move to integrated reporting: produce one report that wraps around the 10-k, instead of the 10-k wrap PLUS CSR Report
	5 regional SD Coordinators,
	Corporate Sustainability
<b>Theme 3: Values and Belief System</b>	Doing the right thing
	Doing good and doing well
	Right thing to do
	Still have a long way to go
	it will be at least 2025 till we get there
	opportunities to lead SD Teams
	develop skills outside the primary job function
	People, Planet, Prosperity. Loving the species of all children, of all time, forever. Working toward a flourishing world for all. Enough, for all, forever.
	17 key topic areas that business, government, NGOs and society will focus on to create a better world
	SD definitely promotes a culture of innovation and empowers our Family Members (employees) to think out of the box and advance innovation and spread best practices
	goal is 100% engagement of Family Members (employees) constantly searching out and offering volunteer opportunities in our communities. Our mission is "Do Good. Do Well".
	mergers with company with similar sustainability approach, merger between founders with similar philosophies about responsibility to the environment
<b>Theme 4: Stakeholder priorities</b>	AI Summit
	GRI G4 materiality process
	most material topics
	SD Teams

	SD Teams meet face to face
	departments
	AI Summits every 3-4 years
	we have large scale AI Summits every 3-4 years
<b>Theme 5: Organization Focus</b>	Getting our permits renewed /
	positive community engagement
	Saving money
	Innovation
	Balancing production demands vs. volunteering goals
	Going from 161 topics to 17 to actively manage
	This gave us renewed focus on our highest impact opportunities /topics in SD to manage
<b>Theme 6: Business</b>	High upfront costs to install / purchase renewable energy
	It's simple cost savings
	SMART goals
	Getting our permits renewed
	positive community engagement
	we save millions in tangible "SD Pays" each year
<b>Theme 7: Rewards/ Incentives</b>	Sustainable Development pays
	we save millions in tangible "SD Pays" each year
	20% of our bonus is determined by the results of the 13 SD Teams each year
	20% of our bonus is also tied to the achievement of our SD goals each year
	13 SD Teams, determines 20% of our bonus

What emerges from this analytic process is that each one of these categories is implicated in, and conceptually and practically engaged with, the organizational culture of the corporations. In other words, organizational culture acts as an overarching framework, giving substance and character to framings and practices in the other categories. This finding is congruent with the existing literature, as discussed in Chapter two; and is an inevitable consequence of the fact that organizational culture is key to the integration of the relevant processes for

corporate sustainability efforts, as well as their outcomes, and the management of their implementation (Zamumuto et al., 2000; Linnenluecke and Griffith, 2010).

## 5.1 Factors that Influence Corporate Sustainability Planning, Integration, and Implementation

### *Organizational Culture*

In light of this, a further analysis of the role of organizational culture in the CSS strategies of both companies was undertaken to highlight the factors that might explain variability in integration and implementation, and to assist in the specification of the role organizational culture actually plays in their corporate sustainability strategies (CSS).

Existing research defines organizational culture as a pattern of shared basic assumptions (Schein, 1985); the common or accepted norms, rules, beliefs, rituals, and values that shape the behaviors, choices, commitments, and priorities of the organization and its members (Katz and Kahn, 1978; Trice and Beyer, 1984; Ott 1989; Schein, 1990; Cable and Judge, 1997; Toh et al., 2008; Mello, 2010; Shieh and Wang, 2010; Grant, 2013). Organisational culture is contextually specific. It is linked to business performance and is taught to members of the organization as the correct way to perceive, think and act in relation to particular problems or activities. Yet it may not be always precisely defined (Tellis et al, 2009; Schein, 1985). 1995). According to Schein (1985, 2001, 2004), an organization's culture has three levels of identifiable processes and structures that aid the organization's efforts, success, or survival possibilities. He termed these levels "artefacts" and characterised them as: a) the basic underlying assumptions; b) espoused values and beliefs; and c) corporate culture. The following analysis (set out in table 8) applies these artefacts to the results of case studies A and B.



Table 8. Emergent Factors and Underlying Theoretical Constructs

Themes	Observation	Theoretical Explanation	Definitions	Conclusions
Beliefs and Values	Artefact 1 - Espoused beliefs and values	<b>Organizational Culture</b> (Schein, 1985, 2001, 2004)	Reflections of the organization that members share	Consider the reflections of the organization that members share to reveal current daily norms / practices, then focus on improving it.
Corporate Leadership, Governance, and structure	Artefact 2 - Corporate culture	<b>Organizational Culture (Schein, 1985, 2001, 2004)</b>	Analyze impact on the organization's success	Analyze their impact on the organization's success
Integrated Sustainability Strategy, Policies and Reporting	Artefact 3(a) - Basic Assumptions	<b>Organizational Culture</b> (Schein, 1985, 2001, 2004)	Core organization's mission, strategies and correction mechanisms that serve as coping elements or guiding criteria for external adaptations	Organization's mission, strategies, and correction mechanisms
Rewards, Awards, Incentives and Whistle Blowing	Artefact 3(b) - Deeper Basic Assumptions	<b>Organizational Culture</b> (Schein, 1985, 2001, 2004)	Coping elements or guiding criteria for managing internal integration	Internal guiding criteria used within the organization for rewards, punishment, power status

Stakeholder Engagement	<ul style="list-style-type: none"> <li>Views of relevant stakeholders were considered in decision making</li> <li>Stakeholders influenced action planning</li> <li>Solutions that were more accepted by all stakeholders</li> <li>Select group of stakeholders were actively involved in decision making, action planning and implementation</li> <li>Ultimate decisions were still made by the organizations</li> </ul>	<b>Stakeholder Participation:</b> <b>Part Consultative participation</b> <b>Part decisional participation</b> <b>(Green and Hunton-Clarke, 2003)</b>	Consultative – Decisional Participation	Engage with stakeholder at a rung of participation that would ideally fall between the consultative and decisional participation
Business Focus	<p>Priorities that align the firms focus with the interests of shareholders.</p> <p>Priorities that are relevant to long term survival of the organization</p>	<b>Agency Theory</b> <b>(Jensen and Meckling, 1976)</b>	Obligation of managers (Agents) to stockholders (Principals)	Prioritize material topic that are relevant to the long-term survival of the organization
Current Business Realities	<p>Priorities that the business can support in its current realities by the justifications of need, to increase investment costs and/or lower profitability performance</p>	<b>Agency Theory</b> <b>(Friedman and Allen, 1970; Jaggi and Freeman, 1992)</b>	Engagement in CSR poses a conflict of that obligation	Prioritize material topics that the business can justifiably support in its current realities.

**a) Basic underlying assumptions:** Schein defines these as cultural roots that serve as coping elements or guiding criteria for the organization; and they are further divided into basic assumptions for managing new and external issues (core mission, strategies, and correction mechanisms); and deeper basic assumptions for managing internal integration (management criteria, including rewards, punishment, power status etc.).

In the case of Eaton Corporation, the basic assumptions that serve as guiding criteria include its vision “to improve the quality of life and the environment through the use of power management technologies and services”; its integrated supply chain philosophy; its stakeholder prioritization processes; and its corporate sustainability focus on improving lives, communities, and the planet for future generations. Deeper basic assumptions at Eaton Corporation include its extensive, well researched, and clear organizational policies, which include its sustainability policies, clear rewards, and incentive systems to encourage individuals and departments struggling to integrate policies and those still on the fence, and the provision of resources for whistleblowing and supplier penalties for non-compliance.

The Fairmount Santrol case showed similar principles. Basic assumptions at Fairmount Santrol include the company’s commitment to its mission statement, “Do good, Do well”; a shared commitment to people, planet, and prosperity; its prioritization of multiple stakeholder groups and their needs; and its use of appreciative inquiry for multi-stakeholder participation. Deeper basic assumptions identified at Fairmount Santrol include a clear sustainability policy; bonus incentives to encourage success of sustainability strategies and loss of bonus when targets were unmet; and the provision and encouragement of whistleblowing practices as needed. These rewards and incentives also served as mechanisms to encourage individuals and departments struggling to integrate agreed policies and those still undecided about the need for sustainable practices.

**b) Espoused beliefs and values:** These are ideas, frameworks, and values that organization members share, give insight into the organization’s culture, and which have been previously tested and become daily norms.

For Eaton Corporation, numerous statements show that the company has some standard procedures that have become the acceptable and preferred way that the organization runs, and that employees and suppliers have to adopt to continue to conduct any business. Some of these reflective statements include:

*“Eaton Corporation is committed to doing what really matters.”*

*“We understand the fundamental role that power plays in everything people do, we are therefore dedicated to helping our customers find new ways to*

*manage electrical, hydraulic, and mechanical power more efficiently, safely, and sustainably.”*

*“The company takes its stewardship of the environment seriously.”*

*“Every day, Eaton Corporation people are developing solutions that drive sustainable growth by efficiently using and conserving our natural resources, developing energy-efficient products, and protecting the health and safety of our employees and communities.”*

At Fairmount Santrol, espoused values are evident in statements such as:

*“The company’s strength as a business is inherently linked to its sustainability strategy.”*

*“Fairmount Santrol’s ability to proactively manage social and environmental risks and extract value from sustainability opportunities helps to position the organization as an attractive investment.”*

*“Our company focus has been on adding quality people who believe and relate to the company’s values, culture, and motto, “Do good. Do well.” and the company’s strategy needs to remain the same to achieve long-term success.”*

It is clear from these statements that both corporations seek to enact and embody certain values that are important to them, and that they actively tried to inculcate them into their company philosophy and conceptual and practical frameworks for their staff, as well as communicating them to their stakeholders. Such values provide evidence of what guides their corporate sustainability strategies. It is also evident that both corporations have developed and tried out strategies successfully, and they now believe that these value driven strategies are the normal and acceptable way to conduct business.

**c) corporate culture:** It is assumed that all organizations have culture (O’Reilly, 1989). In the management literature, this term usually refers to internal variables within the organization, such as policies, procedures, codes of conduct, structures and leadership, *and* the impact they have on the organization’s success.

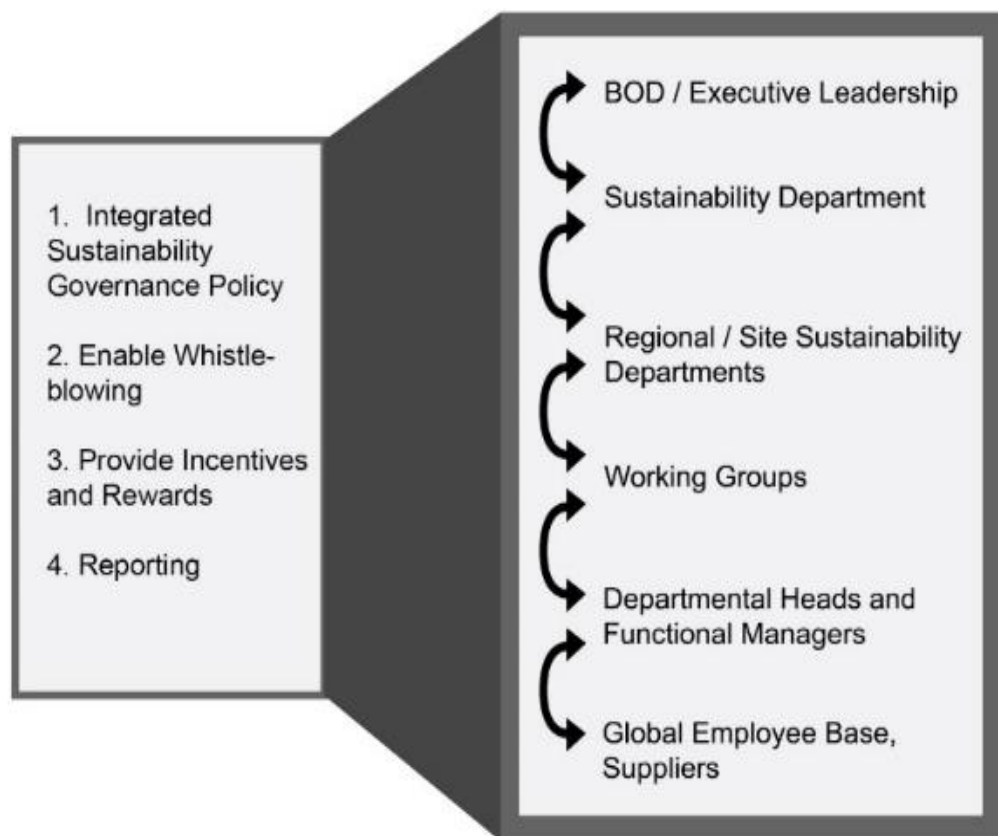
As described in Chapter four, Eaton Corporation’s leadership and corporate governance has many unique facts that impact on the organization’s corporate sustainability success. The first being the fact that the CEO also serves as the

Chair of the Board of Directors. Functioning as such, with the support of a Lead Director, allows for uniformity of thoughts, mindsets, and goal setting across the company's executive and non-executive leadership. The experience and background of the CEO, and a significant number of the members of the Board of Directors, are fundamental to the success of the corporation. Their experiences and backgrounds contribute to Eaton's organization-specific resources; they aid seamless operations at Eaton, and lead to an organization-specific competitive advantage for Eaton. Furthermore, corporate sustainability commitments are easier to honour company-wide because they are set by the Leadership Council, and monitored by employees across the organization's departments, global facilities, and organizational ranks.

There is a similar degree of cohesion at Fairmount Santrol, where the original co-founders formed a founding partnership because they shared a similar understanding of their environmental and social responsibilities. The company's merger and acquisition strategies have also continued to prioritize partnerships with similar, sustainability-conscious organizations, as demonstrated most recently by the merger with Unimin to form Covia. The clear corporate sustainability governance structure of the SD Advisory Committee, co-chaired by the CEO and the Director of Sustainable Development and comprising 15 executives and directors from key functions across the business, shows the commitment of the company's leadership to corporate sustainability strategies and successful implementation. Furthermore, the organizational structure and employee volunteer model through the SD teams encourages accountability for sustainability through reporting relationships that monitor and provide incentives for SD performance.

Both Fairmount Santrol and Eaton have assumptions, beliefs and values that are actively applied across the entire organization, and applicable to all levels of leadership, organizational structures, departmental functions and stakeholders. These mechanisms provide for strong and effective adoption, integration and implementation of their corporate sustainability strategies. The common elements of these mechanisms are set out in the proposed governance structure for effective implementation of CSS in figure 3.

**Figure 3. Proposed Governance Model**



### *Stakeholder Engagement, Participation and Prioritization*

It is evident from the previous section, that organizational culture is a key factor in stakeholder engagement, providing the frameworks, value assumptions and practices that underpin it. The literature review in Chapter 2 discussed the benefits of stakeholder engagement, classification, and participation. The data from Eaton and Fairmount Santrol in Chapter four supports the theoretical argument that corporate sustainability implementation requires stakeholder classification, engagement, and prioritization. In both cases, major consideration was given to the sustainability topics that multiple stakeholder groups deemed important, but while both corporations made similar prioritization efforts, they used different approaches to the stakeholder engagement process.

Fairmount Santrol employed the use of appreciative inquiry summits (AIS) to convene and consultatively engage with the stakeholder groups it identified as relevant. Additionally, the company implemented its corporate sustainability

strategies using the AI Working Group models internally labelled as SD teams. Eaton Corporation engaged with relevant stakeholder groups individually for specific purposes and projects. In both cases, relevant stakeholder groups were first identified according to developed criteria. Stakeholders were then engaged with at a level of participation that fell between the consultative and decisional (Green and Hunton-Clarke, 2003; and see chapter two section 2.5). The views of relevant stakeholders were considered in decision-making, and influenced action planning, resulting in solutions that were more acceptable to stakeholders. However, only a select group of stakeholders (employees in the case of Fairmount Santrol and employees and suppliers in the case of Eaton Corporation) were actively involved in decision-making, action planning, and implementation. Furthermore, ultimate decisions were still made by the organizations, even though the material topics suggested by the stakeholders were said to fully considered in the final decision-making process.

Both approaches proved successful from the point of view of the corporations, and this suggests that the actual method used to convene the stakeholders might be less important than their active participation in the strategy, planning process. However, in both cases there were no mechanisms for stakeholder feedback on actual CS outcomes or on the alignment of such outcomes with the SDGs. This suggests that both corporations still have further work to do in building an organisational infrastructure that could foster a culture of sustainability (Galpin et al, 2015; Linnenluecke and Griffiths, 2010; Fietz and Gunther, 2021) with their wider group of stakeholders).

### *Materiality and Business Priorities*

The literature review in chapter 2 discussed the importance of materiality for corporate sustainability strategies in the context of anxieties about the relationships and obligations between managers (agents) and their shareholders (principals) (Jensen and Meckling, 1976), as well as the potential conflict between necessary investment costs and lower profitability performance (Friedman and Allen, 1970; Jaggi and Freeman, 1992). Chapter four also described the material assessments both organisations carried out during the stakeholder prioritization stage, demonstrating that challenges and costs were evaluated by the functional and executive leadership teams so as to arrive at a set of material topics. The main

evaluation criteria employed by the leadership teams in selecting topics concerned their impact on the organization's long-term financial survival. Additionally, during the implementation stages, both organizations evaluated sustainability initiatives, projects, and investments in line with core management approaches and metrics. Both Eaton Corporation and Fairmount Santrol made business cases for each initiative through clearly researched financial and non-financial metrics (such as return on investment (ROI), internal rate of returns (IRR), "cost out" [operating costs or capital expenditure], SD pays, government regulations, reputational risks, conflicting priorities, R&D efficiencies, commercial success, customer demand etc.) to determine projects they could support or invest in within their current business goals and aims. Both corporations made periodic updates to their material topics in accordance with the guidelines of the GRI's "Principles for Defining Report Content", in order to ensure that prioritization remained relevant to the business and all key stakeholder groups. Consequently, the case studies in chapter four identified the material assessment as instrumental to the sustainability planning, integration, and implementation processes at both corporations.

There were many similarities in how assessments were conducted and considerable overlaps between the material topics chosen by both corporations, although they adopted different strategies in their approach to materiality assessment (see table 9).

The materiality assessment at Fairmount Santrol was carried out as a seven-step process that started by benchmarking topics raised by key stakeholders and industry peers to compare focus areas. This was followed by comprehensive research to determine material topics applicable to the current markets, sectors, and industries in which the company operated. Then followed a process of impact mapping, where a cross-functional group of senior leaders came together to discuss benchmarking and research results, and to identify significant economic, environmental, and social impacts, risks, and opportunities across the value chain. Then, an internal survey was distributed to nearly 34 Fairmount Santrol leaders, who rated the importance of the various impacts, risks, and opportunities based on common criteria. Next, 25 external stakeholder interviews were conducted to understand which sustainable development topics they believed were most important for the company to manage. Four board of director interviews were then conducted to determine which SD topics they deemed the highest



priority in terms of adding value and mitigating risk. Last, a validation workshop was held, where a cross-functional group of senior leaders met to discuss the results of the materiality assessment and validate which material topics would be prioritized.

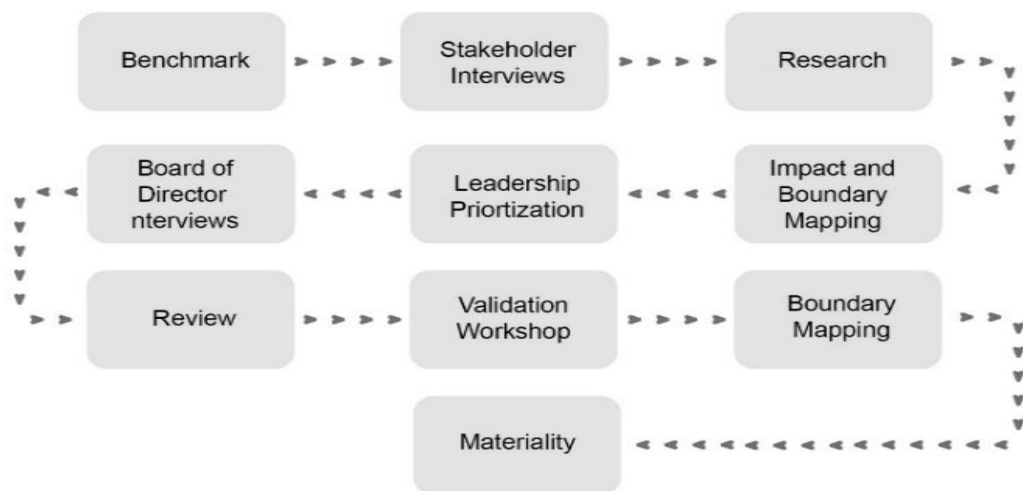
Eaton used a six-step process which began by using the results of previous analyses, customer and shareholder questionnaires, and stakeholders' key issue rankings, to create a list of 28 topics. Each of the 28 were then allocated to one of four groups – environmental, social, product responsibility, and governance focus areas. Even though both case studies used an independent, third-party consulting firm, their implementation models differed. While Fairmount carried out the material assessment in-house through its sustainability department and used the consulting firm's services as part of the validation process, Eaton outsourced the entire material assessment process to a third-party sustainability consulting firm, which conducted interviews with key internal and external stakeholders, including Eaton leadership, customers, suppliers, shareholders, and NGOs, to help them determine priority areas. Both models proved effective. Additionally, to gain a complete understanding of the material topics, Eaton mapped each of the shortlisted material topics along with its impact on the organization's value chain, and then divided these into three categories: upstream; downstream; and internal. At the end of their material assessments, Fairmount Santrol arrived at 13 material topics, while Eaton selected 11 material topics on which to focus.

Table 9. Steps in the materiality assessment process

<b><i>Fairmount Santrol</i></b>	<b><i>Eaton Corporation</i></b>
Relevant Stakeholder Consultations at the AI Summits.	Relevant Stakeholder Consultations in silos.
Benchmarking topics discussed by key stakeholders, and the efforts of industry and aspirational peers to compare and contrast focus areas	Using the results of the previous material assessment, customer and shareholder questionnaires, and stakeholder key issues rankings, to create a list of material topics grouped into environmental, social, product responsibility and governance focus areas.
Comprehensive research to determine key material topics applicable in the markets, sectors and industries the company plays in.	Contracting a third-party sustainability consulting firm to conduct interviews with key internal and external stakeholders, including Eaton leadership, customers, suppliers, shareholders, and NGOs to determine current priority areas.
Impact mapping where a cross-functional group of senior leaders come together to discuss benchmarking and research results, to identify significant economic, environmental, and social impacts, risks, and opportunities across their value chain, then, an internal survey is administered to around 35 Fairmount Santrol leaders who rate the importance of various impacts, risks, and opportunities based on common criteria	Reviewing source material from internal risk assessments, ranking and rating agencies, NGOs and investors and completing employee surveys relating to key issues.
25 external stakeholder interviews are conducted to understand their perspectives on which Sustainable Development topics are most important to proactively manage.	Presenting findings to the leadership team, who provided feedback that was incorporated to produce a final list of sustainability priorities.
Four <b><i>board of director interviews</i></b> are conducted to understand their description of the highest-priority Sustainable Development topics they think add both add value and mitigate risk	Reviewing existing data and interviewing functional leaders to gain greater understanding of the current state, reassessing strategies, goals, metrics, and performance and reporting on each issue.
<b><i>Validation workshop</i></b> was held, where a cross-functional group of senior leaders meet to discuss the results of the materiality assessment and validate the prioritization of the material topics.	<b>Additional Step:</b> To gain a complete understanding of the material topics decided upon, each of the final material topics are mapped along its <b>impact on the organizations value chain</b> , and then divided into three categories: <b><i>Upstream, downstream and internal</i></b> .

Given the similarities and differences identified in the material assessment processes in the case studies and following a further critical review of the existing literature, an ideal nine-step material assessment model can be proposed. This is intended to ensure that the benefits corporations gain from the steps in the material assessment process are preserved, leveraged, and strengthened to provide a possible template for future corporate sustainability planning as laid out in figure 4.

**Figure 4. Proposed Materiality Process**



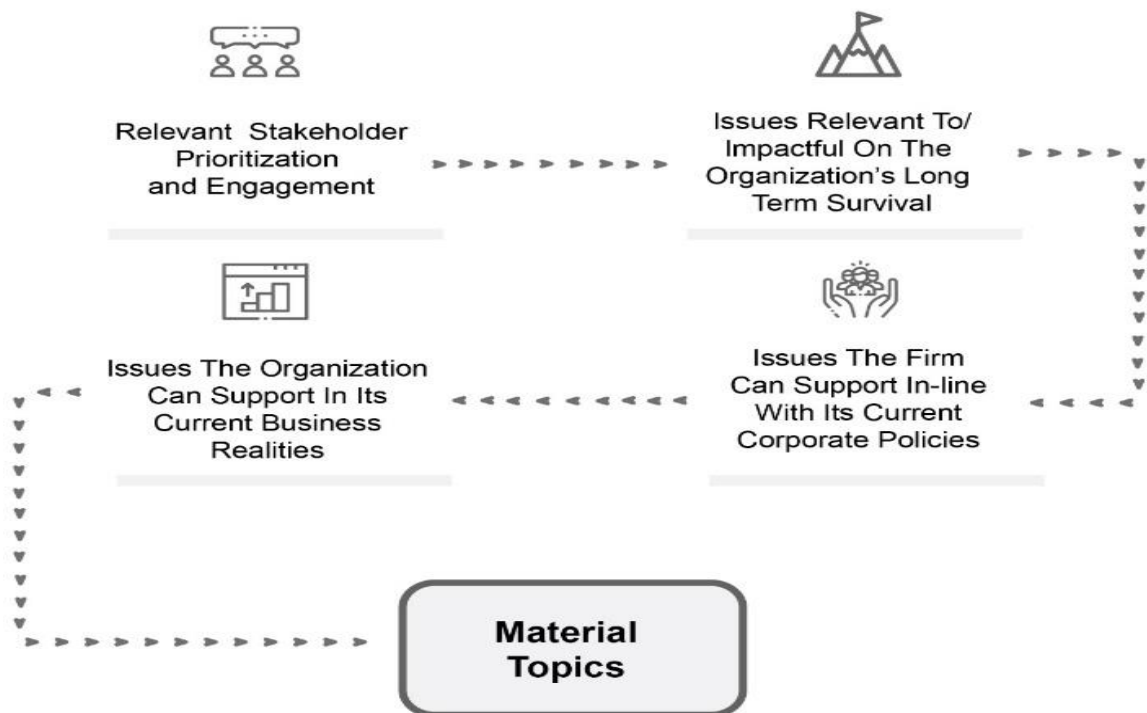
The steps in the materiality assessment at both corporations led to decisions regarding the final material topics on which they would focus. A review of each step in the process revealed that the decision as to which material topics the corporations should focus on was influenced by four factors:

- Key stakeholder prioritization (stakeholder prioritization and the overall community agenda).
- Relevance to the organization's long-term survival (decided during impact-mapping, research on competition, risk analysis, industry ratings, basic expectations expressed in the international standards and agreements with which the organization is expected to comply, etc.).
- What the organization can support in its policies (identified by leadership priorities and validation and current organizational policies).

- What the organization can support in its current business reality (during boundary mapping exercises and through clearly researched financial and non-financial metrics that justify investments in projects/initiatives).

These factors provide a logical model that guides the material assessment process (see figure 5).

**Figure 5. Key factors that influence the choice of material topics**



## 5.2 Typology of Corporate Sustainability

In reviewing the material presented in the previous section on organizational culture, stakeholders and material topics, it becomes apparent that the relational logic between the seven themes originally identified (see tables 6 and 7) - beliefs and values; corporate leadership, governance and structure; integrated sustainability strategy, policies and reporting; rewards and incentives; business focus and current business realities - can be further categorised according to the nature of the influence they wield on the business, and how this is perceived by the business. This section suggests that a tripartite typology – external level, firm level and intra-firm level – has some clear advantages for understanding the key issues that affect the dynamics of business decision-making and assessment in relation

to corporate sustainability initiatives and their design and implementation (see table 10).

(1) External-Level Influences – outward facing stakeholder engagement

(2) Firm-Level Influences – beliefs and values; corporate leadership, governance and structure; integrated sustainability strategy, policies and reporting; rewards and incentives

(3) Intra-Firm Level Influences – business focus; and current business reality.

The terms external, firm-level and intra-firm may require further specification through future research, but the import of the typology is the way it is designed to clarify how corporations perceived and responded to the constraints of decision making as they try to meld questions of materiality with stakeholder management in the context of, and through the mechanism of, their existing organizational culture. Its contribution to CS analysis thus rests not on specifying definitions of stakeholders better or resolving conflicts between social requirements and business realities (agency theory), but in how it clarifies the processes that businesses actually engage in and the nature of the challenges arising as seen from their perspective. The value of the typology is that instead of dividing the relevant issues into categories such as organizational culture, stakeholder analysis and materiality which are then hard to operationalize, partly because the analysis separates out processes that are actually overlapping and interdependent. The typology proposed here takes a different approach and examines how these issues play out through their intersections in the different arenas in which the business has to function. This is brought into sharper focus in the following section on the SDGs.

Table 10. Typology of Corporate Sustainability

Level of Influence	Definitions	Themes	Observation	Theoretical Explanation
<b>Firm Level Influence</b>	Governance mechanisms that guide the firms' operations	<b>Beliefs and Values</b>	Artefact 1 - Espoused beliefs and values	Organizational Culture (Schein, 1985, 2001, 2004)
		<b>Corporate Leadership, Governance, and structure</b>	Artefact 2 - Corporate culture	Organizational Culture (Schein, 1985, 2001, 2004)
		<b>Integrated Sustainability Strategy, Policies and Reporting</b>	Artefact 3(a) - Basic Assumptions	Organizational Culture (Schein, 1985, 2001, 2004)
		<b>Rewards, Awards, Incentives and Whistle Blowing</b>	Artefact 3(b) - Deeper Basic Assumptions	Organizational Culture (Schein, 1985, 2001, 2004)
<b>External level Influence</b>	Predominantly external governance mechanisms that guide the firms' operations	<b>Stakeholder Engagement</b>	<ul style="list-style-type: none"> <li>Views of relevant stakeholders were considered in decision making</li> <li>Stakeholders influenced action planning</li> <li>Solutions were more accepted by all stakeholders</li> <li>Select group of stakeholders were actively involved in decision making, action planning and implementation</li> <li>Ultimate decisions were still made by the organizations</li> </ul>	Stakeholder Participation: Part Consultative participation Part decisional participation (Green and Hunton-Clarke, 2003)
<b>Intra-Firm Level Influence</b>	Governance mechanisms that can vary across the organization's departments, and work functions	<b>Business Focus</b>	Priorities that align the firms focus with the interests of shareholders. Priorities that are relevant to long-term survival of the organization	Agency Theory (Jensen and Meckling, 1976)
		<b>Current Business Realities</b>	Priorities that the business can support in its current realities by the justifications of need, to increase investment costs and/or lower profitability performance	Agency Theory (Friedman and Allen, 1970; Jaggi and Freeman, 1992)

Thus, it is proposed that due to the difficulties in definition and expression of corporate sustainability in concrete operational terms, a typology of CS implementation is particularly helpful for several reasons. First, it is heuristically useful when considering how businesses implement CS processes. It will help to raise awareness about specific considerations that are necessary to be made during the corporate sustainability integration and implementation process. Second, since organizations are dynamic in their operations, so are the factors and influences that affect CS integration and implementation. Therefore, we need to understand the different types of influences and requirements that are necessary to consider to successfully integrate and implement corporate sustainability strategies with the core operational strategies. Third, since this typology gives a detailed explanation of the influences on corporate sustainability integration and implementation, it has implications for research and practice and for future CS planning. Fourth, this typology and future revisions could aid practitioner efforts to integrate and implement corporate sustainability.

### 5.3 Reflections on the SDGs

To fully understand the role that business can play in the delivery of the SDGs, it is useful to begin with understanding and analysing the nature of SDGs they prioritize through their material topics (and indeed overlook or ignore), as well as the logic of their decisions. Fairmount Santrol and Eaton defined and interpreted sustainable development, corporate sustainability, and the SDGs differently, and it is evident that these interpretations were influenced by the espoused beliefs and values within each organization. The latter clearly differ from business to business. However, since both claimed awareness of the SDGs, it is helpful to begin by identifying any overlaps between their material topics and the SDGs. Fairmount defined the Sustainable Development Goals as “17 key topic areas that business, government, NGOs, and society will focus on to create a better world”. Eaton Corporation defined the SDGs as “a set of stretch targets, coordinated by the UN, and informed by hundreds of stakeholders, that will ideally get society to a more sustainable and equitable place by 2030. Public-private partnerships, policy shifts, and billions of dollars of investment will be required to achieve them”.

A careful analysis of both case studies revealed significant overlaps between the two corporations’ material topics. At the end of their material

assessments, Fairmount Santrol arrived at 13 material topics, while Eaton arrived at 11 material topics (see table 11).

Table 11. Material Topics

<b><i>Eaton</i></b>	<b><i>Fairmount Santrol</i></b>
Climate action	Best Practice
Community involvement	Business Innovation
Ethics and compliance	Clean Water
Health and safety	Communications and Appreciative Inquiry (AI)
Inclusion and diversity	Environmentally Responsible Products and Processes
Information security	Empower U
Positive-impact products	Health and Wellness
R&D and innovation	Quest for Eco-Efficiency
Talent management	Sustainable Mobility
Waste reduction	Sustainable Value Chain
Water usage	Recover, Recycle, Reuse
	Social Responsibility
	Safety
	Best Practice

Both organizations selected material topics that significantly aligned with the targets of SDGs 3 (Health and Well-Being), 5 (Gender Equality, 6 Clean Water and Sanitation), 9 (Industry, Innovation and Infrastructure), 10 (Reduced Inequalities), 12 (Responsible Production and Consumption), 13 (Climate Action), and 17 (Partnership), and which had direct relevance for their business products, outcomes, industry standards, productivity, and management. Since the corporations prioritized these goals, it can be assumed (given the processes described above) that these topics were also important to their stakeholders. In addition, Eaton had a material topic that focused on SDG 8 (Decent Work and Economic Growth), and Fairmount Santrol had material topics that targeted SDG 11 (Sustainable Cities and Communities). A deeper probe of source documents confirmed that Eaton Corporation considered SDG 8 (decent work and economic growth) relevant to the organization's long-term survival, while Fairmount Santrol considered SDG 11 (sustainable cities and communities) relevant to its long-term survival and sustainability. Both



SDG 8 and 11 are societal issues that require externally-targeted effort, but their selection by the individual corporations was clearly linked to the fact that they were perceived to have met the stipulation that material topics must have “relevance to the organization’s long-term survival” and align with the demand that topics should connect to “what the firm can support in its current organizational policies”. It is suggested here that the choice of SDGS and their prioritization must fulfill four criteria: they are deemed relevant by stakeholder groups; they are relevant to the long-term survival of the corporation; they align with the current organizational policies; and they can be supported within the current business reality of the corporation (see table 12).

It is also important to address why some SDGs were not prioritized. Neither Fairmount Santrol nor Eaton focused on material topics that addressed the targets of SDGs 1 (No Poverty), 2 (Zero Hunger), 4 (Quality Education), 7 (Affordable Clean Energy), 14 (Life Below Water), 15 (Life on Land), or 16, (Peace and Justice) which indicates one or all of the following factors: none of the material topics prioritized by the key stakeholder groups overlapped with those goals; material issues raised that may have overlapped with those goals were not in line with the organization’s focus; or material issues that may have overlapped with those goals could not be supported by the current organizational policies or justified within the current business reality. To fully explore the reasons why some SDGs were neglected, it is important to understand two broad factors: the nature, the targets, and the indicators that would measure the accomplishment of these neglected goals; and the competence, expertise, and capabilities needed to address the targets and indicators of the goal when weighed against the capabilities of the corporation.

It can be observed that SDGs 1,2,4,7,14,15,16 target people, planet, prosperity, and peace, at very high levels of public focus. Businesses looking to create initiatives to target these SDGs would have to collaborate or partner with government actors or with other organizations that have the relevant expertise or capabilities to address the goal in question. The corporations could not adequately address the

targets of these SDGs independently within their own policies or operations or goals, as they understood them.

Table 12. Overlaps between Material Topics and the Sustainable Development Goals

<b>Eaton's Material Topic</b>	<b>Corresponding SDG People (3,5), Planet (6,12,13), Prosperity (8,9,10), Partnership (17)</b>	<b>Fairmount Santrol's Material Topic</b>	<b>Corresponding SDG People (3,5), Planet (6,12,13), Prosperity (9,10,11), Partnership (17)</b>
Ethics and Compliance	12 – responsible consumption and production	Best Practice	12 – responsible consumption and production
Positive Impact Products	12 – responsible consumption and production	Business Innovation	9-Industry innovation and infrastructure
Water Usage	6 – Clean water and Sanitation	Clean Water	6 – Clean Water and Sanitation
R&D and Innovation	9-Industry innovation and infrastructure	Environmentally responsible products and processes	12 – responsible consumption and production
Diversity and Inclusion	5 – Gender Equality 10 – Reduced Inequalities	Empower U	5 – Gender Equality 10 – Reduced Inequalities
Health and safety	3 – Good health and well-being	Health and wellness of employees	3 – Good health and well-being
Climate	13 – Climate Action	Quest for eco-efficiency	9-Industry innovation and infrastructure 13 – Climate Action
Talent Management	8 – Decent work and economic growth	Sustainability mobility	
		Sustainable value chain	12 – responsible consumption and production
Waste reduction	12 – Responsible consumption and production	Recover, recycle and reuse	12 – responsible consumption and production
Community involvement	17 – Partnership for the goals	Social responsibility	17 – Partnership for the goals
Information Security		Safety	11 – Sustainable cities and communities

It seems likely, therefore that corporations may struggle to address SDGs that target broader societal goals. The ideal strategy here would be for the corporation to partner with other entities that have the resources (and or capabilities) they may lack. This way they can combine resources and enhance their joint capabilities. However, since the case studies have demonstrated that the material assessment is a rigorous process of due diligence, it is possible to infer that corporations are aware of each material issue proposed and understand what is required for its successful deployment but prefer material topics that address the SDGs that will not require co-deployment. Hence, we might conclude that corporations are conscious of the need for partnership/collaboration/co-deployment for certain SDGs, but deliberately choose SDGs that are directly related to their material topics and can be implemented independently/internally, within their organizational settings, over those that require external collaboration or co-deployment (see table 13).

This proposition was borne out by interviews and discussions with team members in the corporations. It is worth noting that in addition to the SDGs prioritized by each company, Eaton provides donations through the Eaton Charitable Fund Committee for grants to the United Way, provides discretionary grants and matching philanthropic gifts, as well as supporting site-level community involvement groups; while Fairmount Santrol partnered with the City of Cleveland through its working groups on various urban sustainability initiatives, providing organizational expertise and other types of resources. These efforts are geared to projects that align with SDGs beyond those each organization internally prioritized and are mostly philanthropic. As a result, these activities, and donations form part of their broader corporate social responsibility (CSR) efforts. This suggests that corporate sustainability differs from corporate social responsibility, because corporate sustainability initiatives require internal commitment and the integrated efforts of the business, while corporate social responsibility is externally focused, targeting society and the broader social role of business, through activities such as charitable giving or corporate sponsorship of events.

Table 13. SDGs vs City Priorities vs Corporate Priorities

Sustainable Development Goals	Requirements	Eaton	Fairmount Santrol	SC 2019
<b>1 - No poverty</b> <i>"End poverty in all its forms everywhere."</i>	External Deployment Competence – Need to partner with state for deployment			X
<b>2- Zero hunger</b> <i>"End hunger, achieve food security and improved nutrition, and promote sustainable agriculture"</i>	External Deployment Competence – Need to partner with state for deployment			X
<b>3 - Good health and well-being for people</b> <i>"Ensure healthy lives and promote well-being for all at all ages."</i>	Internal action	X	X	X
<b>4- Quality education</b> <i>"Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all."</i>	External Deployment Competence – Need to partner with state for deployment			X
<b>5 - Gender equality</b> <i>"Achieve gender equality and empower all women and girls."</i>	Internal action	X	X	X
<b>6 - Clean water and sanitation</b> <i>"Ensure availability and sustainable management of water and sanitation for all."</i>	Internal action	X	X	X
<b>7 - Affordable and clean energy</b> <i>"Ensure access to affordable, reliable, sustainable and modern energy for all."</i>	External Deployment Competence – Need to partner with state for deployment			X
<b>8 - Decent work and economic growth</b> <i>"Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all."</i>	Internal action		X	X
<b>9 - Industry, Innovation, and Infrastructure</b> <i>"Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation"</i>	Internal action	X	X	X
<b>10 - Reducing inequalities</b> <i>"Reduce income inequality within and among countries."</i>	internal	X	X	X

<b>11 - Sustainable cities and communities</b> <i>"Make cities and human settlements inclusive, safe, resilient, and sustainable."</i>	Internal action		X	X
<b>12 - Responsible consumption and production</b> <i>"Ensure sustainable consumption and production patterns."</i>	Internal action	X	X	X
<b>13 - Climate action</b> <i>"Take urgent action to combat climate change and its impacts by regulating emissions and promoting developments in renewable energy."</i>	Internal action	X	X	X
<b>14- Life below water</b> <i>"Conserve and sustainably use the oceans, seas and marine resources for sustainable development"</i>	External deployment Competence – Need to partner with state or oceanographic expert for co-deployment			X
<b>15 - Life on land</b> <i>"Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss."</i>	External deployment Competence – Need to partner with state/forestry/ecological service/ for co-deployment			X
<b>16- Peace, justice, and strong institutions</b> <i>"Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels."</i>	External deployment Competence – Need to partner with state /justice system for co-deployment			
<b>17 - Partnerships for the goals</b> <i>"Strengthen the means of implementation and revitalize the global partnership for sustainable development “.</i>	Internal action	X	X	X

## 5.4 Conclusion

This study explored two multinational corporations within the same city and with highly comparable corporate sustainability strategies. These corporations operated in different industrial landscapes, were of different size, and approached corporate sustainability differently. From the study, seven factors emerged as fundamental to the integration of corporate sustainability within both corporations. These factors are:

- (1) Beliefs and Values
- (2) Corporate Leadership, Governance, and Structure
- (3) Integrated Sustainability Strategy, Policies, and Reporting
- (4) Rewards and Incentives
- (5) Stakeholder Engagement
- (6) Business Focus
- (7) Current Business Reality.

These factors were further refined into, a typology for corporate sustainability integration and implementation.

When considering the case studies in relation to the SDGs, it was concluded that corporations chose material topics that aligned with the SDGs that can be addressed independently/internally over those that required external collaboration/partnerships for their deployment. However, the data presented suggested that businesses might select SDGs that are externally/community-focused if they meet stakeholder prioritization criteria, are relevant to their long-term survival, are aligned with their current organizational policies, and can be supported within their current business reality. Even though SDGs that target broader issues such as global poverty are not prioritized for corporate sustainability, they may be supported through philanthropic and other corporate social responsibility efforts. Lastly, it was concluded that CS activity require not only internal, organizational commitment but the integrated efforts of the corporation for their deployment, while CSR initiatives are primarily externally-focused and are geared towards the social effects of the company's activities.

### *Recommendations for Practice*

The goal of this chapter has been to explore the factors that influence the adoption and integration of corporate sustainability strategies. Even though neither of the two cases studied is the ultimate model to emulate, applying the lessons learnt from their analysis can be used to improve the adoption, integration, and implementation of corporate sustainability strategies in other businesses. The organizations focused on different material topics, different goals, and outcomes. They had different ongoing challenges and more than one goal unmet. Therefore, rather than recommend one model over the other, I have identified success factors seen across both case studies. Incorporating these success factors into the corporate sustainability strategy of another business (particularly a multinational corporation) may help enhance outcomes. These factors are:

- 1) Fostering an organizational culture that
  - a. has strong belief in and values for corporate sustainability
  - b. has a leadership and governance structure that positively impacts on corporate sustainability strategy outcomes.
  - c. has clear, well researched, and effective corporate sustainability strategies and policies that can be applied to every link in the supply chain.
  - d. encourages and motivates corporate sustainability efforts through incentives and rewards and accommodate non-compliance checks by providing adequate resources to encourage whistleblowing.
- 2) Prioritizing relevant stakeholder engagement to a degree of participation that is at the very least consultative but should ideally fall between consultative and decisional.
- 3) Identifying topics/initiatives that align with the business focus and are relevant to the long-term survival of the organization.
- 4) Selecting topics/initiatives that can be justified and that the business can effectively support in its current reality,

Each corporation defined and interpreted sustainable development and corporate sustainability differently and it is suggested that these interpretations were influenced by the espoused beliefs and values of the organization. An integrated supply chain philosophy, where policies apply to every member/affiliate of the corporation, is a clear lesson in best practice from both case studies. To

encourage and motivate employee implementation of corporate sustainability strategies, both case studies incentivized employees through bonuses, rewards, and awards. Both also provided resources to ensure compliance, fact-checking, and reporting non-compliance with sustainability strategies across their global locations.

Even though both cases reported on their sustainability performances annually, only Eaton Corporation has been able to integrate its financial and sustainability reporting successfully. Although Fairmount Santrol reported on sustainability, the integrated reporting practice remained aspirational. Furthermore, both companies were aware of the SDGs and the studies found considerable overlaps between their material topics and the SDGs. However, the study did not find any direct evidence that this alignment necessarily improved the delivery of the SDGs.

### *Theoretical and Practical Contributions*

Findings from the research discussed in this chapter and chapter four make four novel contributions to the literature on corporate sustainability, stakeholder theory (classification and participation), organizational culture, and agency theory.

- a. The typology of corporate sustainability integration and implementation presented in this chapter contributes to theory-building in CS strategy literature by integrating stakeholder engagement, organizational culture, and the selection of material topics (agency principle) for the implementation of corporate sustainability.
- b. The typology's classification of the nature of influences that impact corporate sustainability integration and implementation (internal, intra-firm, and external levels of influence), contributes to the extension of the empirical and conceptual corporate sustainability literature.
- c. Existing literature suggests that the four major constituents of corporate sustainability are sustainable development (or sustainability), corporate social responsibility (explaining ethical considerations for managers and the company's engagement in sustainable development), stakeholder theory (suggesting that sustainability practices improve stakeholder relationship



management, particularly through multi-stakeholder engagement and participation), and corporate accountability (providing justifications for the company's investment in sustainability activities) (Wilson, 2003). This dissertation confirms the theoretical finding that stakeholder theory (stakeholder engagement) and corporate accountability (using integrated sustainability reporting) provide guidance for organizational transformations. However, this dissertation expands the CS theory with its findings that organizational culture (beliefs and values; corporate leadership, governance, and structure; integrated sustainability strategy, policies, and reporting; rewards, awards, incentives, and whistleblowing) and the constraints of the agency principle (business focus and current business reality, which are used to justify the prioritization of corporate sustainability initiatives and projects) should be considered fundamental to, and be included as constituents of, corporate sustainability.

- d. This dissertation expands the corporate sustainability literature by proposing two models: one for corporate sustainability governance; and the other for the materiality assessment process. Its expansion of the material assessment process identified four key factors (key stakeholder prioritization and engagement; relevance to/impact on the organization's long-term survival; what the organization can support with its organizational policies; and what the organization can support in its current business reality) which influence the choice of material topics.
- e. Findings presented in this chapter extend the existing empirical research on the role of business in society with a focus on the challenges for the delivery of the sustainable development goals (SDGs). It identifies a logic and set of criteria that explain the choices the firms make as they prioritize corporate sustainability with a focus on these challenges. It identified that (1) corporations choose SDGs that can be achieved independently/internally over those that require external collaborations/partnerships for deployment; (2) corporations will make exceptions and prioritize broader-reaching SDGs that are externally/community-focused if they meet their stakeholder prioritization criteria, are relevant to their long-term survival, are aligned with their current organizational policies, and can be supported within the current business reality; (3) even though SDGs that have a broader societal impact are not

prioritized in CS strategies, they may be supported through philanthropy and CSR efforts.

- f. This chapter also validates the existing finding that corporate sustainability differs from corporate social responsibility with its finding that CS requires not only an internal organizational commitment, but the integrated efforts of the corporation for its deployment. While corporate social responsibility efforts are primarily externally-focused, delivered by the organization for society, and geared towards the social effects of the company's activities.

## **Chapter 6: Co-owning the Transition to a Sustainable City (Study 2)**

### **6.0 Introduction**

So far, this dissertation has focused on the internal efforts that businesses make to integrate and implement corporate sustainability strategies. This chapter will focus on the city of Cleveland, Ohio and its sustainability initiatives and networks. The qualitative case study presented in this chapter is about a city-led cross-sector social partnership-led sustainability model. The goal is to explore how one urban sustainability initiative in the US has been achieved through partnership with business.

This chapter examines how the city of Cleveland, Ohio decided to make sustainable development a focus. Particular attention has been paid to every step taken and the tools adopted as it implemented the items on its sustainability agenda, starting with the design of its Action and Resource Guide (ARG) and Climate Action Plan (CAP), its yearly summits, and culminating in the 50<sup>th</sup> anniversary of the Cuyahoga fire in 2019. It explores the mechanisms adopted for identifying, facilitating, and fostering partnerships among multiple stakeholder groups for the design of the city's sustainable development agenda. The study pays close attention to the interactions between business (a relevant stakeholder for the city) and other sectors (which are also relevant stakeholders of the city), even though these other stakeholder groups may not traditionally be considered salient by business. This provides empirical evidence of the drivers of these partnerships and creates an understanding of the process of partnership formation. It also provides an analysis of the impact of these partnerships on corporate sustainability at the partnering businesses, and then presents critical reflections on the process.

## 6.1 Co-owning the Transition to a Sustainable City

*“The City of Cleveland is proud to be recognized as a leader in environmental action. It is important for us to leave for future generations a thriving sustainable green city on a blue lake.”*

**- Frank G. Jackson, Cleveland Mayor**

Over the years, major challenges such as pollution, environmental degradation, the declining manufacturing sector, a rise in poverty levels, and population loss (due to increased emigration and reduced immigration) have contributed to the ups and downs of Cleveland’s economy. A fire on the Cuyahoga River on June 22<sup>nd</sup>, 1969, was widely reported and cast Cleveland in a particularly negative light. However, it also catalyzed the modern American environmental movement and the need for, and the enactment of, the Clean Water Act of 1972 and the Clean Air Act of 1970 (Sustainable Cleveland 2019, Action and Resources Guide).

During the 1990s, the lingering effect of the negative publicity generated by the coverage of the Cuyahoga fire prompted the city to “portray Cleveland as a steadily improving area with major strengths in professional and business services, medical care, polymers, and measuring and control devices” (“The Encyclopedia of Cleveland History”, 1996). In the 2000s, these efforts continued. The Great Lakes Energy Task Force was formed; investments were made in the urban core of the city; and the Environmental Protection Agency designated the Cuyahoga River as a Heritage River. EcoCity Cleveland (now known as the GreenCityBlueLake Institute) was formed; the city’s planning department integrated sustainability into Cleveland’s comprehensive plan update; the Greater Cleveland Regional Transport Authority built the Healthline along Euclid Avenue; bicycle infrastructure was provided at the Cleveland Metroparks and around the city; property developers adopted green building practices; and there was an increased awareness of climate change among the citizens (Sustainable Cleveland 2019, 2014 summit workbooks).

In 2006, Mayor Frank Jackson was one of 227 mayors in the United States to sign the Mayor’s Climate Protection Agreement. As a consequence, he attended UN-sponsored “Business as an Agent of World Benefit” Global Forum in 2008<sup>1</sup>,

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<sup>1</sup> (CoS2JM – 17; PDC1 -17; MOoS)

and worked with Professor David Cooperrider of the Weatherhead School of Management, Case Western Reserve University to develop an approach to sustainability for Cleveland. The outcome of the forum and subsequent conversations between the Mayor and Professor Cooperrider led to the 2009 adoption of Appreciative Inquiry (AI) – a whole-systems method of engaging citizens and leaders without bureaucracy by building on the strengths of the community – as the sustainability planning tool of choice for Cleveland. Even though AI had been used in numerous settings, it had never been used before on a city-wide scale for urban sustainability in the context of a sustainability initiative designed to last a number of years.<sup>2</sup>

### *Sustainable Cleveland 2019 – Early Beginnings*

In 2008, Mayor Jackson formed a summit design committee made up of community leaders, local businesses, the Cleveland Museum of Natural History's GreenCityBlueLake Institute, and the Weatherhead School of Management at Case Western Reserve University (CWRU), to plan the 10-year Sustainable Cleveland 2019 initiative. When the committee met to decide on the main topic of the initiative, the summit design team shared their perceptions of the Cleveland area, discussed the regional strengths, and the city's evolution. During these conversations, constant reminders of the infamous Cuyahoga fire and its impact on the region's assets led the group to agree that, in order to plan the future of the initiative, they would need to gear the summits to addressing Cleveland's economic and ecological concerns. The first summit was themed *Sustainable Cleveland 2019: Creating an Economic Engine to Empower a Green City on a Blue Lake* and the 10th celebration year would coincide with the 50th anniversary of the fire<sup>3</sup>.

In consultation with the New York-based networked consultancy, Economic Transformations Group, the "Sustainable Cleveland Action and Resource Guide" was developed to provide suggestions as to how the sustainability agenda could be driven forward after the yearly summits. The guide was released during the second summit in 2010 to serve as a framework that explains how ideas can be moved from initial conversations through to implementation, eventually resulting in a sustainable economy. The celebration themes for subsequent years were

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<sup>2</sup> (PDC1 -17; CoS1 - 17; CoS2 - 17; MOoS).

<sup>3</sup> (Cooperrider, McQuaid, 2013; Archived documents received from the MOoS; PDC1 - 17; CoS1 - 17; CoS2 - 17; MOoS)

announced during the 2010 summit, with 2011 being the first year with a celebration topic<sup>4</sup>. The first summit was held in September 2009 at the Cleveland Convention Center over a three-day period, using the AI methodology to facilitate participatory urban planning among 700 attendees. Aside from the 2013 summit which was held in October, all other summits were held in September at the Cleveland Public Auditorium, with an increasing number of citizens participating each year<sup>5</sup>.

Table 14. Demographic and Socio-Economic Characteristics










	<b>CITY: CLEVELAND, OHIO</b>	<b>STATE: OHIO STATE</b>	<b>COUNTRY: USA</b>
POPULATION (A)	396,815	11,536,504	308,745,538
MEDIAN RESIDENT AGE (A)	35.9	39.2	37.9
PERCENTAGE WITH A HIGH SCHOOL DIPLOMA OR HIGHER (A)	77.4%	89.1%	86.7%
PERCENTAGE OF RESIDENTS WITH EARNINGS BELOW THE POVERTY LINE (A)	36.2%	18.8%	15.5%
MEDIAN HOUSEHOLD INCOME (A)	\$26,150	\$49,429	\$53,889
NUMBER OF PRIVATE SECTOR FIRMS (B)	32,679	904,814	27,626,360
PERCENTAGE OF NON-WHITE POPULATION (BLACK OR AFRICAN AMERICAN + NATIVE AMERICAN + ASIAN + PACIFIC ISLANDER + HISPANIC OR LATINOS + TWO OR MORE RACES + SOME OTHER RACE) (A)	62.7%	17.3%	26.9%
VOTE COMPOSITION IN THE 2016 PRESIDENTIAL ELECTION (C)	30.3% - Republicans 65.4% - Democrats 4.3% - Write-ins, libertarians, Green Party + Independents	51.31% - Republicans 43.24% - Democrats 5.45% - Write-ins, libertarians, Green Party + Independents	56.5% - Republicans 42.2% - Democrats 1.3% - Write-ins, libertarians, Green Party + Independents
<b>Data sources:</b> A) US Census Bureau; B) U.S. Census Bureau, 2012 Economic Census: Survey of Business Owners and Self-Employed Persons (SBO) (retrievable at <a href="https://www.census.gov/quickfacts/clevelandcityohio">https://www.census.gov/quickfacts/clevelandcityohio</a> ; <a href="https://www.census.gov/quickfacts/fact/table/oh/PST045218">https://www.census.gov/quickfacts/fact/table/oh/PST045218</a> and <a href="https://www.census.gov/quickfacts/usa">https://www.census.gov/quickfacts/usa</a> ); C) Dave Leip's Atlas of U.S. Presidential Election (Retrieval from <a href="https://uselectionatlas.org/">https://uselectionatlas.org/</a> ).			

<sup>4</sup> (2010 Summit Workbook)

<sup>5</sup> (Sustainable Cleveland 2019, 2009–2018 summit workbooks; SC2019 Website; MOoS; Archived documents received from the MOoS)

The initiative chose to focus on nine sustainable development action areas to build a more sustainable, resilient, and thriving Cleveland. These topics were worked on throughout the initiative but focused on particularly during their celebration years. The celebration years and topics are:

Table 15. SC2019 Years, Illustrations and Themes

Year	Illustration	Celebration Topic
2009		Building an economic engine to power a green city on a blue lake
2010		Advancing the “Glocal” Engine
2011		Energy Efficiency
2012		Local Foods
2013		Renewable Energy
2014		Zero Waste
2015		Clean Water
2016		Sustainable Transportation
2017		Vibrant Green Spaces
2018		Vital Neighborhoods
2019		Engaged People

In 2012 and 2013, the Mayor’s Office of Sustainability convened a 50-member Climate Action Advisory Committee comprised of representatives from leading Cleveland organizations. Organizations represented included representatives from the commercial, industrial, educational, government, and non-profit sectors. The committee set out to create the Cleveland Climate Action Plan (CAP), which contained an overarching greenhouse gas (GHG) goal of 80% reduction below 2010 emissions by 2050, with interim goals of 16% reduction by 2020, and 40% reduction by 2030<sup>6</sup>. The goals were to be achieved through the

<sup>6</sup> (CAP, MOoS; Archived document received from The MOoS)

implementation of 33 actions grouped across six focal areas outlined in the CAP. These six focus areas are: energy efficiency and green building; advanced and renewable energy; sustainable mobility; waste reduction and resource conservation; land Use and clean water; community engagement and public health. The focus areas have 28 objectives as shown in Table 16)<sup>7</sup>.

Table 16. The Climate Action Plan – Focus Areas and Objectives

Focus Areas	Objectives
Energy efficiency & green building	<ol style="list-style-type: none"> <li>1. Make more homes affordable, comfortable, healthy and energy efficient.</li> <li>2. Prioritize energy efficiency in small and mid-size businesses.</li> <li>3. Support community hubs to be more efficient and resilient.</li> <li>4. Promote new construction and major renovations that meet high green building standards.</li> </ol>
Clean Energy	<ol style="list-style-type: none"> <li>5. Generate more solar energy locally.</li> <li>6. Improve access to affordable clean energy for residents and small organizations.</li> <li>7. Reduce commercial and industrial emissions with advanced technologies.</li> <li>8. Establish an offshore wind industry in Northeast Ohio.</li> <li>9. Use advanced technology to build a cleaner, safer, smarter city.</li> <li>10. Support clean energy policy.</li> </ol>
Sustainable transportation	<ol style="list-style-type: none"> <li>11. Drive cleaner, more efficient vehicles.</li> <li>12. Build transportation systems that prioritize safety for all.</li> <li>13. Increase use of public transit through regional collaboration.</li> <li>14. Make Cleveland a premier cycling city.</li> <li>15. Continue to green Cleveland's ports.</li> </ol>
Clean water and Vibrant green spaces	<ol style="list-style-type: none"> <li>16. Update land use policy to foster health, equity and sustainability.</li> <li>17. Reduce dumping through sustainable vacant land reuse.</li> <li>18. Implement the Cleveland Tree Plan to grow and maintain a healthy urban forest.</li> <li>19. Improve access to clean and safe public parks.</li> <li>20. Scale up storm water management.</li> <li>21. Improve water quality and conservation.</li> </ol>
More local food, less waste	<ol style="list-style-type: none"> <li>22. Encourage waste reduction and diversion in homes and businesses.</li> <li>23. Reduce food waste and hunger.</li> <li>24. Enhance the local food system and resident access to high quality, affordable, healthy food.</li> </ol>
Cross-cutting priorities	<ol style="list-style-type: none"> <li>25. Engage residents to advance social and racial equity in climate action.</li> <li>26. Advance green jobs through workforce development.</li> <li>27. Support and recognize local businesses taking climate action.</li> <li>28. Improve resilience to climate change and other impacts.</li> </ol>

<sup>7</sup> (Climate Action Plan; CoS2 - 17, 2018; Archived Documentation Received from the MOoS; MOoS; SC2019 Website).



The CAP is aimed at not only reducing GHG emissions, but also planning for climate changes and implementing sustainability projects that result in cost savings and other sustainability benefits. As of 2018, the city of Cleveland had collaborated with over 400 residents (90+ 'climate ambassadors' and over 300 residents) in updates to its climate action plan. The CAP as a living document is subject to reviews, revision, and updates every three to four years as actions are implemented and progress measured. The current CAP was updated in 2018 by the Climate Action Advisory Committee. They received input from multiple stakeholder groups and residents, who were convened in 12 neighborhood workshops for that purpose. The workshops were organized across the city to ensure that feedback from residents and all stakeholder groups were considered<sup>8</sup>.

There were two other outputs of the 2013 CAP: the Neighborhood Climate Action Toolkit, which provided guidance to neighborhoods and residents on ways to take action to advance their neighborhood goals, while also furthering Cleveland's climate action goals; and the Sustainable Cleveland Municipal Action Plan (SC-MAP), which focused specifically on municipal operations, with the purpose of accelerating sustainability goals within the city in a co-ordinated manner and with more significant outcomes. The SC-MAP has a goal of GHG reduction below the 2010 baseline of 10% by 2016, 20% by 2020, and 45% by 2030 by implementing 25 actions, focusing on five areas: design; construction and maintenance; energy; transportation; water; materials management and purchasing<sup>9</sup>.

### *The City of Cleveland, Mayor's Office of Sustainability*

The Mayor's Office of Sustainability (MOoS) is a cabinet-level office that led Sustainable Cleveland 2019 and continues to serve as a resource to the mayor, the city's departments, and to the residents of Cleveland. Mayor Frank Jackson created the office in 2005 and incorporated it into the mayor's cabinet in 2009. The office plays a catalytic role in the city's sustainability journey by facilitating events and organizing the community. However, it does not set the agenda or control it: that role belongs to the citizens and other key stakeholders. The approach is that when citizens are part of the agenda-setting, they believe that their ideas are

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<sup>8</sup> (Notes from Observations; MOoS; SC2019 Website)

<sup>9</sup> (City of Cleveland, Mayor's Office of Sustainability, Website)

valued, and so they remain committed to contributing to the realization of the city's sustainability vision. The MOoS is led by the Chief of Sustainability and their dedicated staff, which include a Director of Sustainability, a Sustainable Cleveland Manager, an Energy Manager, an Energy Analyst, an Outreach and Education Co-Ordinator, and an Executive Assistant. Fellows and interns rotate through the office periodically. The City of Cleveland's first Chief of Sustainability was Andrew Watterson, who served from 2009– 2011. It was under his leadership that the SC2019 launched. In 2012, Jenita McGowan took the reins. She was succeeded by Matt Gray in 2017<sup>10</sup>.

The Office of Sustainability collaborates with the community stakeholders to improve the well-being of the citizens of Cleveland. It develops and implements policies, practices, and projects with city departments in line with the action areas in the Community Climate Action Plan, the SC-MAP and the SC2019 annual celebration themes. It co-ordinates yearly summits and facilitates and/or leads working groups that are formed post-summit. It organizes quarterly meetings and neighborhood workshops that are open to the public on different sustainability topics. In addition to the yearly summits and meetings, citizens, businesses, and other key stakeholders are encouraged to contact the Mayor's Office for advice as needed. The MOoS continually find ways to improve urban sustainability efforts in the Cleveland area by researching best practices used by other cities in the implementation of their climate action plans<sup>11</sup>.

#### *The Sustainable Cleveland Stewardship Council, Steering Committee, and the Climate Action Advisory Committee*

In 2009, the mayor appointed a group of non-profit and business leaders and university personnel as members of the Stewardship Council. They served as the city's sustainable development advisors, focusing on the best strategies needed to accomplish the goals that were set at the first summit. Additionally, their role was to strengthen the cross-sectoral partnerships within the city and encourage participation across sectors for sustainable development. In 2018, the mayor replaced the Stewardship Council with the Sustainable Cleveland 2019 Steering Committee specifically for the 2019 celebration. The steering committee inherited

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<sup>10</sup> (Archived Data received from the MOoS; Direct Conversations with PDC1 -17; CoS1 - 17; CoS2 – 17; MOoS)

<sup>11</sup> (SC2019 Website, CAP Section; Live Documents; MOoS).

most of the members of the stewardship council, along with additional members including more regional business executives<sup>12</sup>. The new steering committee met with the mayor every quarter to discuss issues pertinent to the SC2019 implementation. It worked alongside the MOoS and other advisory groups in the design, reviews, and updates of the CAP, as well as the Action and Resource Guide, among other initiatives. Committee members were instrumental in the city's adoption of a performance measurement model to monitor the progress of each set goal, the creation of the progress dashboard, the idea of a celebration year, and the communication strategy of the SC2019<sup>13</sup>.

As noted above, the Climate Action Advisory Committee was formed in 2012–2013. The committee consists of 50 representatives from multiple sectors. Members include representatives from leading organizations in Cleveland, from commerce, industry, education, government, and the non-profit sector. They are tasked with the responsibility of informing and creating the Cleveland Climate Action Plan, whose central role is the reduction of greenhouse gas (GHG) emissions<sup>14</sup>.

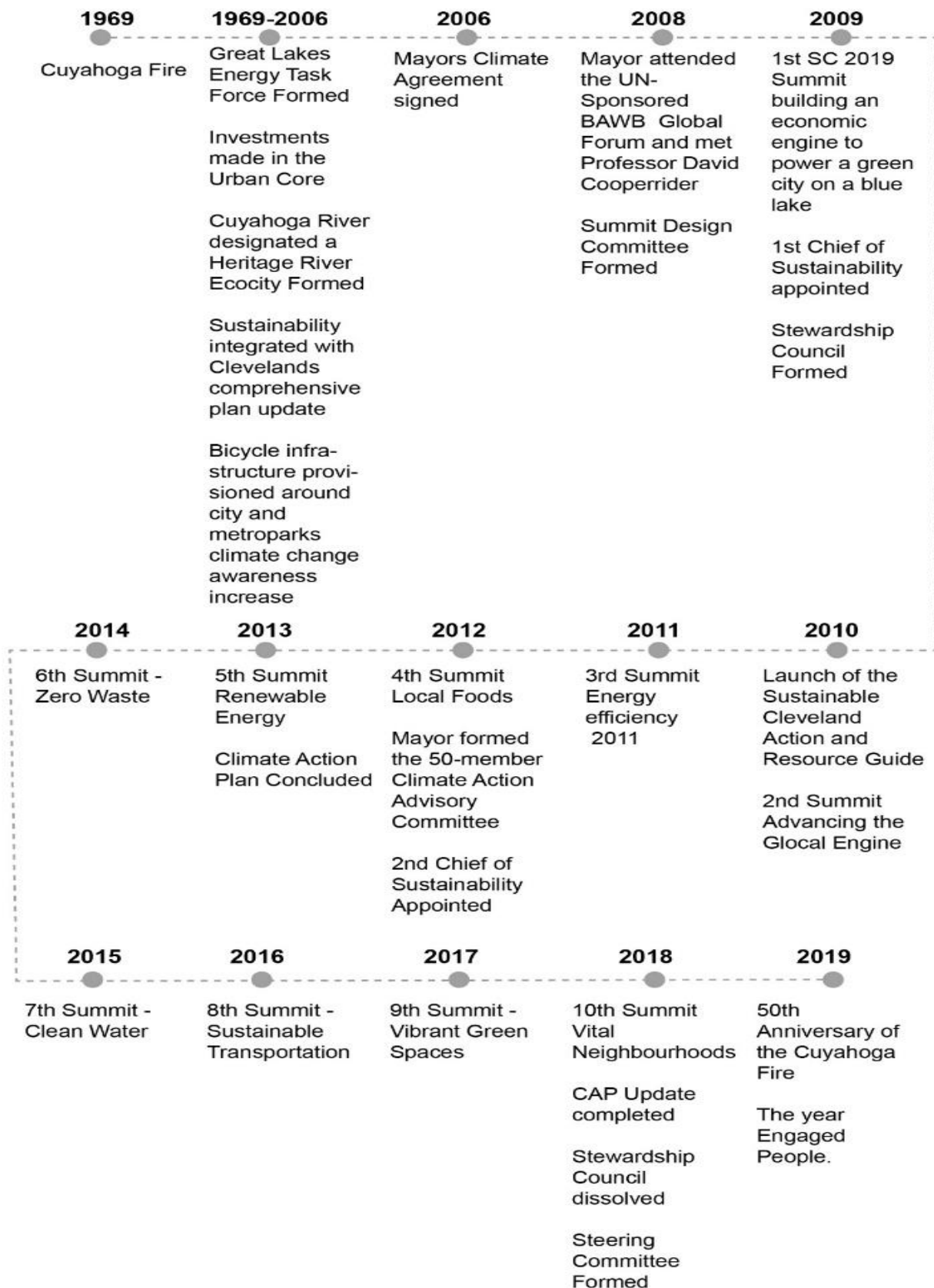
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<sup>12</sup> (Interviews with the MOoS; Direct Interviews with DN 1 - 18)

<sup>13</sup> (DN 1 - 18)

<sup>14</sup> (MOoS; Archived Documents)

**Figure 6. Timeline**



## *Sustainable Development Goals*

At the time the SC2019 initiative started, the SDGs did not exist. However, a study of the focus of the SC2019 and the CAP shows that Cleveland's yearly summit themes are in close alignment with SDGs 1, 2, 6, 7, 8, 9, 11, 12, 15, 17 and the CAP is clearly in alignment with the SDGs 1–15 and 17. Each of the SC2019 themes can therefore be said to be closely aligned with the global agenda for sustainability, as follows:

- 2009 – Building ‘an economic engine to power a green city on a blue lake’, SDGs 1 and 8.
- 2010 - Advancing the ‘Glocal’ Engine, SDGs 1 and 8.
- 2011 – Energy efficiency, SDG 7.
- 2012 – Local Foods, SDG 2.
- 2013 – Renewable Energy, SDG 7.
- 2014 – Zero Waste, SDG 12.
- 2015 – Clean Water, SDG 6.
- 2016 – Sustainable Transportation, SDG 9.
- 2017 – Vibrant Green Spaces, SDG 15.
- 2018 – Vital Neighborhoods, SDG 11.
- 2019 – Engaged People, SDG 17.

### **(SC2019 yearly summit workbooks, 2009–2019)**

The 2018 Sustainable Cleveland Climate Action Plan has six focus areas and 28 objectives that are closely in line with the SDGs:

- Energy efficiency and green building (make more homes affordable, comfortable, healthy and energy efficient; prioritize energy efficiency in small and mid-size businesses; support community hubs to be more efficient and resilient; promote new construction and major renovations that meet high green building standards – SDGs 7, 9, 11).
- Clean energy (generate more solar energy locally; improve access to affordable clean energy for residents and small organizations; reduce commercial and industrial emissions with advanced technologies; establish an offshore wind industry in Northeast Ohio; use advanced technology to

build a cleaner, safer, smarter city; support clean energy policy – SDGs 7, 9, 11).

- Sustainable transportation (drive cleaner, more efficient vehicles; build transportation systems that prioritize safety for all; increase use of public transit through regional collaboration; make Cleveland a premier cycling city; continue to green Cleveland's ports – SDGs – 7, 9, 11, 12, 14).
- Clean water and vibrant green spaces (update land use policy to foster health, equity, and sustainability; reduce dumping through sustainable vacant land reuse; implement the Cleveland Tree Plan to grow and maintain a healthy urban forest; Improve access to clean and safe public parks; scale up storm water management; improve water quality and conservation – SDGs – 6, 15).
- More local food, less waste (encourage waste reduction and diversion in homes and businesses; reduce food waste and hunger; enhance the local food system and resident access to high quality, affordable, healthy food - SDGs 2, 12).
- Cross-cutting priorities (engage residents to advance social and racial equity in climate action, advance green jobs through workforce development, support and recognize local businesses taking climate action, Improve resilience to climate change and other impacts – SDGs 1, 3, 4, 5, 8, 10, 12, 13, 17).

The SC2019 website states that the city is committed to delivering on, and is currently working on, initiatives that are closely aligned with, the SDGs. This is further supported by data from notes taken at the MOoS— ESGM—18 meeting that was held during this study, where discussions took place to determine how to foster an even closer alignment of the MOoS initiatives with the SDGs across sectors. During the meetings, the corporate approach to integration was presented by representatives of Brown Flynn, a sustainability consulting firm, while the academic approach was presented by the Fowler Center for Business as an Agent of World Benefit at the Weatherhead School of Management, Case Western Reserve University. At the end of both presentations, MOoS discussed ways to plan for new projects in alignment with the SDGs as well as update existing initiatives<sup>15</sup>.

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<sup>15</sup> (Notes from the MOoS—ESGM— 18 Meeting held on Monday, April 09, 2018)

Table 17. Cleveland's Climate Action Plan – Focus Areas, Objectives and SDG overlaps

<b>Focus Areas</b>	<b>Objectives</b>	<b>SDG</b>
Energy Efficiency & Green Building	<ol style="list-style-type: none"> <li>1. Make more homes affordable, comfortable, healthy and energy efficient.</li> <li>2. Prioritize energy efficiency in small and mid-size businesses.</li> <li>3. Support community hubs to be more efficient and resilient.</li> <li>4. Promote new construction and major renovations that meet high green building standards.</li> </ol>	SDGs - 7, 9, 11
Clean Energy	<ol style="list-style-type: none"> <li>5. Generate more solar energy locally.</li> <li>6. Improve access to affordable clean energy for residents and small organizations.</li> <li>7. Reduce commercial and industrial emissions with advanced technologies.</li> <li>8. Establish an offshore wind industry in Northeast Ohio.</li> <li>9. Use advanced technology to build a cleaner, safer, smarter city.</li> <li>10. Support clean energy policy.</li> </ol>	SDGs - 7, 9, 11
Sustainable Transportation	<ol style="list-style-type: none"> <li>11. Drive cleaner, more efficient vehicles.</li> <li>12. Build transportation systems that prioritize safety for all.</li> <li>13. Increase use of public transit through regional collaboration.</li> <li>14. Make Cleveland a premier cycling city.</li> <li>15. Continue to green Cleveland's ports.</li> </ol>	SDGs – 7, 9, 11, 12, 14
Clean Water and Vibrant Green Spaces	<ol style="list-style-type: none"> <li>16. Update land use policy to foster health, equity and sustainability.</li> <li>17. Reduce dumping through sustainable vacant land reuse.</li> <li>18. Implement the Cleveland Tree Plan to grow and maintain a healthy urban forest.</li> <li>19. Improve access to clean and safe public parks.</li> <li>20. Scale up storm water management.</li> <li>21. Improve water quality and conservation.</li> </ol>	SDGs – 6, 15
More Local Food, Less Waste	<ol style="list-style-type: none"> <li>22. Encourage waste reduction and diversion in homes and businesses.</li> <li>23. Reduce food waste and hunger.</li> <li>24. Enhance the local food system and resident access to high quality, affordable, healthy food.</li> </ol>	SDGs - 2, 12
Cross-Cutting Priorities	<ol style="list-style-type: none"> <li>25. Engage residents to advance social and racial equity in climate action.</li> <li>26. Advance green jobs through workforce development.</li> <li>27. Support and recognize local businesses taking climate action.</li> <li>28. Improve resilience to climate change and other impacts.</li> </ol>	SDGs - 1, 3, 4, 5, 8, 10, 12, 13, 17

Table 18. Similar Themes between the SDGs, Celebration Themes and Climate Action Plan

<b>Sustainable Development Goals (SDGs)</b>	<b>SC2019 Celebration Themes</b>	<b>Climate Action Plan (CAP) Focus Area</b>
<b>Goal 1:</b> No poverty	<b>2009</b> -building an economic engine to power a green city on a blue lake <b>2010</b> -Advancing the Glocal Engine	Cross-cutting priorities
<b>Goal 2:</b> Zero hunger	<b>2012</b> – Local Foods	More local food, less waste
<b>Goal 3:</b> Good health and well-being for people		Cross-cutting priorities
<b>Goal 4:</b> Quality education		Cross-cutting priorities
<b>Goal 5:</b> Gender equality		Cross-cutting priorities
<b>Goal 6:</b> Clean water and sanitation	<b>2015</b> – Clean Water	Clean water and Vibrant green spaces
<b>Goal 7:</b> Affordable and clean energy	<b>2011</b> -Energy efficiency <b>2013</b> – Renewable Energy	Energy efficiency & green building Clean Energy Sustainable transportation
<b>Goal 8:</b> Decent work and economic growth	<b>2009</b> -building an economic engine to power a green city on a blue lake <b>2010</b> -Advancing the Glocal Engine	Cross-cutting priorities
<b>Goal 9:</b> Industry, Innovation and Infrastructure	<b>2016</b> – Sustainable Transportation	Energy efficiency & green building Clean Energy Sustainable transportation
<b>Goal 10:</b> Reducing inequalities		Cross-cutting priorities
<b>Goal 11:</b> Sustainable cities and communities	<b>2018</b> – Vital Neighborhoods	Energy efficiency & green building Clean Energy Sustainable transportation
<b>Goal 12:</b> Responsible consumption and production	<b>2014</b> – Zero Waste	Sustainable transportation More local food, less waste Cross-cutting priorities
<b>Goal 13:</b> Climate action		Cross-cutting priorities
<b>Goal 14:</b> Life below water		Sustainable transportation
<b>Goal 15:</b> Life on land	<b>2017</b> – Vibrant Green Spaces	Clean water and Vibrant green spaces
<b>Goal 16:</b> Peace, justice and strong institutions		
<b>Goal 17:</b> Partnerships for the goals	<b>2019</b> – Engaged People	Cross-cutting priorities



### *Organization of summits*

The SC2019 initiative was funded by the city. It engaged community members through foundation support, corporate partnership and sponsorship, and some in-kind donations. MOoS staff are paid for the administration and facilitation of the project by the taxpayer. During this study, the MOoS explained that the yearly summits were funded by philanthropy through contributions from individual citizens and corporate partners. However, other initiatives run by the MOoS throughout the year are either provided for in the city budget or funded through grants by neighborhood connection, the Cleveland Foundation, federal and state government grants, and other grant bodies<sup>16</sup>.

Yearly summit attendees include key stakeholders from across the Cleveland community – residents, retirees, students, leaders and representatives of businesses, educational institutes, non-profits, advocates, government officials including the mayor, staff of the MOoS, past Chiefs of Sustainability, labor groups and neighborhood climate ambassadors. Some attendees were new to sustainability, while others had many years of experience working in the sustainability sector. All of these people came together to co-design Cleveland’s urban sustainability journey, bringing a mix of fresh perspectives and a richness of culture. Approximately 50% of the 2017 summit attendees were new to the summits, about 30 attendees had participated in seven to eight of the previous summits, while others had attended one or more previous summits<sup>17</sup>. I attended the summits during the field work in 2017 and 2018.

Particularly worthy of mention are the city’s climate ambassadors: 16 representatives from four Cleveland neighborhoods who volunteer their time to work with the Cleveland Neighborhood Progress for a stipend. Their role is to organize workshops and local resident initiatives to keep the residents engaged, and to share feedback and recommendations with the MOoS, which are then incorporated in policy and local decision-making. They are currently funded by the Kresge Foundation through the Cleveland Neighborhood Progress—the only local community development intermediary in the region, which operates in partnership with the MOoS<sup>18</sup>.

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<sup>16</sup> (MOoS)

<sup>17</sup> (MOoS; Data from Summit Interviews; Observations from 2017 and 2018 summits)

<sup>18</sup> (MOoS; S52 – 17)

## 6.2 Appreciative Inquiry and Cleveland's Transition to Sustainability

Even though Appreciative Inquiry had been applied in businesses, non-profit organizations, and international institutions such as the United Nations prior to 2009, it had never been used on a city-wide scale for urban sustainability or for a long-term project. Mayor Jackson was intrigued by the process and envisioned it would bring strength-building and action-oriented benefits to participatory planning at the City of Cleveland<sup>19</sup>.

As noted earlier, the 2009 Summit was themed “Building an Economic Engine to Power a Green City on a Blue Lake”<sup>20</sup>. It followed the ‘4D’ cycle of AI: discovery, dream, design, and deployment<sup>21</sup>. The 2009 summit began with the discovery phase, with opening reminders that highlighted the success of Cleveland’s journey to sustainability. Later that afternoon— during the dream phase—participants were encouraged to share their personal visions for a future Sustainable Cleveland projecting off these efforts and achievements. On day two, participants were asked to join at least one of the 28 break-out groups focusing on action areas earmarked during the dream exercise of day one. During the design phase, attendees joined break-out groups to address multiple aspects of the year’s celebration theme. The choice of break-out group was left to the discretion of individuals. The breakout groups were led by facilitators, but discussions were collaborative efforts to engage everyone and co-design projects that would build economic sustainability without negative environmental/ecological impacts within the city. This process is termed ‘rapid prototyping’. The resulting output included displays, posters, prototype inventions, songs, and diagrams. On the third day, each breakout group shared its initiatives with the entire summit. Breakout groups were encouraged to partner with each other for the deployment of these projects, regardless of the sector they represented. They were encouraged to usher these ideas together through to the deployment phase post-summit as a “working group”. Working groups were asked to ensure that efforts and results were identifiable, measurable, and could be communicated around the city within the next year,

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<sup>19</sup> (Direct conversations with PDC1 -17; CoS2 – 17; MOoS; Directors Interview)

<sup>20</sup> (City of Cleveland, 2009)

<sup>21</sup> <https://www.davidcooperrider.com/ai-process/>

whatever the scale of the projects<sup>22</sup>. The AI process has been used at every single summit afterwards<sup>23</sup>.

During the 2017 and 2018 summits, it was observed that AI keeps participants engaged and encourages focused participation. This is also supported by evidence from the interview data, which shows that every summit attendee who participated in the co-discovery and co-dream phases also joined at least one break-out group to co-design Cleveland's sustainable future. During the study, a cross-section of MOoS staff members and summit delegates were asked about their thoughts on the AI methodology, and they all agreed that it was an effective model for convening and keeping multiple stakeholder groups engaged. Six people, however, mentioned that because it had been used repeatedly, regular delegates might find the process predictable. Two interviewees suggested that it may be necessary to customize the process each year to keep the summits interesting. During an interview, David Nash, co-founder of Cleveland's Corporate Sustainability Network describing the process as:

*“Effective for bringing multiple stakeholder groups within the city of Cleveland together to plan the city’s sustainable future”.*

All these observations validate the conclusion that AI is an effective model for convening multiple stakeholder groups across sectors for participation in urban planning.

Surprisingly, the interview data revealed that about one percent of attendees did not live or work in the city of Cleveland. These people indicated that they were from other cities and were attending the summit for observation purposes, so they might possibly replicate lessons in their own communities<sup>24</sup>. For example, a group of students interviewed at the 2017 summit were from Sweden. They explained that they were there for academic enrichment. Two other interviewees indicated they had come to learn from the summit to enable them to replicate a similar summit in the city of Akron, Ohio, the following week. This indicates that the AI

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<sup>22</sup> (2009 Summit Workbook; MOoS)

<sup>23</sup> (2010–2018 Summit workbooks; MOoS)

<sup>24</sup> (S11 – 17; S12 – 17; a group of researchers from Sweden)

methodology used in Cleveland may have been admired by other practitioners and academics in the participatory planning domain for urban sustainability.

During this study, 53 delegates at the 2017 summit were interviewed across all the break-out groups to better understand their motives for attending and joining the working groups, and to understand their post-summit plans. They were each asked the same questions: Is this your first summit attendance? Why have you attended this year? Why [have you chosen] this specific working group? And what action steps do you intend to pursue post-summit?

Table 19. Interview Demography

Number of business respondents	25	47.17%
Number of student/institutional respondents	8	15.09%
Number of resident respondents	20	37.74%
Total number of respondents	53	100%

Number sampled	53
Total number of attendees checked in over two days of 2017 summit	607*

**Notes:** \*The number of attendees checked in over two days represents total attendees that checked in for both days of the summit. The actual number of attendees present during rapid prototyping on day two (when the interviews took place) is estimated to be about 80% of total checked-in attendees.

Data from interviews conducted at the 2017 summit reveal that 100% of summit attendees attended the summit because they saw an alignment between their personal/business interests and the focus of Sustainable Cleveland 2019. Other reasons given for attending the summit included: educational purposes, to fulfill a work requirement, for social and professional network opportunities, and to explore funding opportunities. The data also revealed that most repeat attendees were members of existing working groups, some of whom had attended other training organized by the MOoS or participated in other initiatives within their community. For example, one respondent had taken a ‘tree steward’ training programme organized through non-profit organizations the Western Reserve Land Conservancy and Holden Forests and Gardens, where she learned to care for trees and now uses the lessons within her community<sup>25</sup>. Another regular delegate

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<sup>25</sup> (S10 – 17)

was a climate ambassador<sup>26</sup>, while others reported affiliations to pre-existing working groups.

### *Working Groups at the Deployment Phase*

At the city of Cleveland, AI has been used as a tool for identifying, measuring, and communicating the efforts, actions, and progress of the working groups during the deployment phase/post-summit<sup>27</sup>. Even though not all 28 working groups formed at the 2009 summit continued to meet post-summit, 16 of them contributed to the 'Sustainable Cleveland Action Plan and Resource Guide'. Every year, new working groups were formed around that year's theme, some for events, some for short-term initiatives and others for the longer term. Working groups were formed at the summits with the purpose of achieving specific outcomes. They inspired the implementation of community and business initiatives in line with the summit theme of the year. During the summit, attendees discussed ways that they could add more value to existing working groups and created new ones as necessary<sup>28</sup>.

Some working groups fared better than others. Some became so successful that they went on to become independent organizations. Others continue to thrive as active working groups, while yet others struggled with meetings or outcomes. Some exist for a particular event or serve as a committee for certain short-term community initiatives/projects and are then disbanded. Some meet a couple of times, struggle with direction/cohesion and fizzle out, while others never meet after the summit<sup>29</sup>. There are currently about 200 people on the MOoS mailing list of working groups for the SC2019 initiative; however, not all of them attend meetings or can be classified as active<sup>30</sup>. Only a handful regularly attend meetings and even fewer are active at events and for ongoing initiatives. It is unclear how many of the 200+ members open the emails that they receive from the MOoS<sup>31</sup>.

Since the inception of the yearly summits, seven working groups have gone on to become independent businesses or non-profit-making enterprises: Cleveland 2013 District, Cleveland Water Alliance, Campus District, Tunnel Vision Hoops,

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<sup>26</sup> (S51 – 17)

<sup>27</sup> (CoS1 – 17; CoS2 – 17)

<sup>28</sup> (Interview with CoS1 – 17; CoS2 - 17, Current and past Directors and Managers from the MOoS)

<sup>29</sup> (Archived documents and Interviews from MOoS; Interview with CoS1- 17; CoS2 - 17)

<sup>30</sup> (MOoS)

<sup>31</sup> (MOoS)

Upcycle Parts, Bike Cleveland, Drink Local Drink Tap. Seven working groups are currently active: ZeroWasteNEO, ciCLEvia (Open streets CLE), Vital Neighborhoods, Plastic Reduction, Alternative Fuel Vehicles, and Forest City Working Groups<sup>32</sup>.

A representative of the MOoS explained that, since working groups are joined and coordinated by volunteers, individuals are able to join more than one group at a time. Whether they can optimally commit to and participate in all these groups remains unknown. However, during the 2017 summit interviews, most of the respondents who are members of multiple working groups had been attendees at previous summits and spoke passionately about the initiatives on which their working groups focused. There were, however, also other instances where a volunteer joined a certain working group, felt they could not fully align with its direction, and reportedly switched groups. For example, one interviewee reported that she had been a member of one group but switched to the plastics working group because she lacked faith that the goals of the previous working group could be achieved. The voluntary nature of working group membership clearly enables this level of flexibility. However, this may also mean that the working group's capacity for continuity may be limited.

Evidence from the study also shows that the focus of the working groups is often fluid and develops along with the interests of its members. Over the years, many working groups have seemingly evolved and in certain instances shifted from the initial focus of SC 2019. For example, during this study, a number of working groups were interviewed, one of which was Drink Local Drink Tap (DLDT). DLDT was formed out of the 2009 summit and was focused on educating Clevelanders about plastic pollution, organizing, and hosting monthly beach cleanups at nearby Lake Erie, and organizing charity and fundraising events geared towards water awareness in the Cleveland area. It has become a 501(c) (3) non-profit organization that teaches Cleveland students about water issues, organizes fundraisers around the US, and uses these funds for the provision of water infrastructure in Uganda in East Africa. Although its efforts and accomplishments are highly commendable, they were not the initial focus of the working group at formation.

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<sup>32</sup> (Participant Guide, 2017; presentation by Matt Gray, Chief of Sustainability, at 2017 summit)

A notable observation made during this study was that, during the summits, attendees were encouraged to join any existing or new working groups espousing causes they felt passionate about. This resulted in a situation where there was a huge turnover of membership, with many completely new members, with different perspectives and ideas, joining existing working groups. This may have been energising, but it often resulted in a lack of follow-through, and reduced completion of existing or pending projects as the working group's focus was steered in a new direction. Evidence from the interviews revealed that the most common reasons people join working groups included a passion for the working group's focus; an alignment with personal/business goals<sup>33</sup>; agreement that issues the working group planned to tackle are of importance to the future of Cleveland<sup>34</sup>; and a desire to be part of setting a standard or providing solutions to pressing matters<sup>35</sup> (see table 21). Other reasons include a wish to take up opportunities to serve the community and the potential opportunity to network with like-minded people for professional or personal enrichment. Delegates also attended to gain access to knowledge and expertise, and a belief that ideas thrown around during rapid prototyping might be actionable immediately. In instances where businesses go on to implement their ideas in isolation, many of these motives may not be easily fulfilled.

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<sup>33</sup> (S2 – 17)

<sup>34</sup> (S42 – 17)

<sup>35</sup> (S35 – 17)

Table 20. Why did you join this working group?

<b>Emergent Themes</b>	<b>Definition</b>	<b>Statements</b>
<b>Alignment of Interest</b>	Passion for WG Focus/mindset/Alignment with Personal/ Organizational Focus	<i>Aligns with my personal beliefs on climate change</i> <i>Personal interest</i> <i>It is relevant to my daily life</i> <i>I love working with people</i> <i>Directly relates with my job</i> <i>I'm into sustainability</i> <i>Gives me ideas I can take back to my students</i> <i>It aligns with my background</i> <i>Will help improve my job</i> <i>Will help us stay abreast of what the city and other businesses in our industry is doing</i> <i>It's part of my job</i> <i>I can take it back to improve what my community is doing</i> <i>This is my personal contribution</i> <i>A purposeful way to spend my time outside of work</i> <i>It is relevant to my community</i> <i>It is relevant to the future of Cleveland</i> <i>I have always been a Cleveland resident</i> <i>I love my children and grand children</i> <i>It's in my best interest that the city is viable</i> <i>I want to contribute to the sustainability of Cleveland</i>
<b>Knowledge Sharing</b>	Take-away, learnings, education, awareness, enlightenment	<i>Not exactly certain how the issues affect our community</i> <i>Learning for personal development</i> <i>What we learned can be used to improve my personal project</i> <i>To replicate learnings at my organization</i> <i>To learn how my organizations can align with what the city is doing</i> <i>Learning to message correctly</i> <i>It's important to ensure that my everyday activities are viable and sustainable</i> <i>I'm interested in knowing what the government is doing with regards to sustainability in our city</i>
<b>Actionable Ideas</b>	How soon ideas can be implemented, credibility of idea, reality on ground, availability of resources needed to complete initiative	<i>The ideas discussed can be moved forward.</i> <i>It's an opportunity for me to give back to my community</i> <i>Our ideas seemed nebulous</i> <i>Project ideas couldn't be completed</i> <i>We could not materialize a solution</i> <i>I can take this back to my community</i> <i>We are not in a position to carry out the idea</i> <i>I have no expectations for what's to come post –summit</i>
<b>Network Opportunities</b>	Professional and social network opportunities	<i>Network with like-minded people</i> <i>I recently moved to the area</i> <i>I recently moved here from California</i> <i>Bounce ideas off each other</i> <i>There are funding opportunities</i>
<b>Knowledge Resources</b>	Presence or lack of a knowledge expert in the team, the member being a subject matter expert or not.	<i>I like to learn from the experts</i> <i>I am not as knowledgeable on the topic as I would like to be.</i> <i>Not an expert on the certification process but would like to be part of the group</i> <i>Would need to know more</i> <i>I'm an expert on the matter and want to ascertain that this isn't just green washing</i>



During the interviews, various individuals who were identified as existing working group leaders or members were asked to share factors they had observed or experienced that influenced the success of working groups. Many of the respondents mentioned the nature of a group's focus<sup>36</sup>, the capacity to achieve set goals<sup>37</sup>, and the availability of resources needed to implement initiatives<sup>38</sup>. They mentioned that issues such as the presence or lack of knowledge/subject matter experts within the working groups, who can better educate and help push initiatives forward, could make ideas un-actionable. Additionally, access to resources beyond the capacity of working group members slowed projects down and limited the scope of initiatives and sometimes rendered the group efforts futile.

All the respondents, however, indicated leadership as a primary influence on working group success<sup>39</sup>. Some working group members reported that a major challenge to their existence is leadership turnover<sup>40</sup>. Many volunteers take on leadership roles in their working groups, work hard juggling professional, domestic, and working group commitments, only to get burned out and step down abruptly to achieve a semblance of balance<sup>41</sup>. In other instances, working group leaders or expert members feel the need to quit working groups to pursue other interests. This leaves the group without interim leadership and has in the past resulted in the collapse of some working groups. There was an example of a working group member who had led a group successfully over the years, then suddenly felt burned out and quit without notice. This ended up hampering the growth of the working group and eventually resulted in its inactivity. During the study, this led to suggestions of multiple working group leadership to ensure that the working group remained a going concern. However, the MOoS explained that getting people to volunteer was often difficult, and in many cases, working groups were led by MOoS staff members for extended periods of time. As of April 2019, all working groups were led by city employees.

Even though businesses were well represented at the dream and design stages, the percentage of actively engaged business forecasted for the deployment stage was significantly lower. When asked about the post-summit plans, many of

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<sup>36</sup> (S10 – 17; S33 – 17)

<sup>37</sup> (S32 – 17)

<sup>38</sup> (S3 – 17)

<sup>39</sup> (S21 – 17; CoS2 – 17; MOoS)

<sup>40</sup> (MOoS)

<sup>41</sup> (MOoS)

the attendees understood that the working groups were expected to convene regularly to implement the initiatives. However, some attendees still claimed they were unaware of post-summit expectations<sup>42</sup>, and were uncertain about how to reconvene after the summit to move their ideas forward. Others believed that their ideas lacked credibility, were nebulous, or could not be easily actioned<sup>43</sup>. As a result, they did not think they could move their ideas forward past the summit. Some other delegates however claimed they did not feel that the pressure of their jobs or everyday life would permit them to participate on the working groups post-summit<sup>44</sup>. After the summit, the MOoS shared the finding that many of the summit attendees did not provide their contact information and so could not be contacted after the summit.

Table 21. What are your post-summit plans?

Emergent Theme	Possible Outcomes	Statements
Aware of Post-Summit Responsibilities	Will proceed post summit	<i>"I'll try to attend future group meetings"</i> <i>"We'll see how far we can push this idea after the summit"</i>
	Cannot proceed post summit due to prior personal or organizational commitments	<i>"We agreed to meet as a group after the summit"</i> <i>"We are really excited about this idea, and we've agreed to meet"</i> <i>"it will be great to have a worthy cause to spend my personal time on after work"</i> <i>"I can't really commit to this working group cos I'm a member of another WG, but I'll share some of the ideas with the plastics working group that working on something similar..."</i>
	Cannot proceed post summit because WG focus is too nebulous to move forward	<i>"I'm already into so many things, asides from my day job, so I may not have the time to give this attention..."</i> <i>"In the past I've led some WGs but got burned out and so won't be able to commit to this one in any leadership capacity. I will continue to check in from time to time though..."</i> <i>"I think our idea did not really form and don't think we will continue with it after the summit"</i> <i>"This group really struggled with coming up with our ideas and we did not really finish, so not sure if anything will come out of this..."</i> <i>"Our idea was somewhat nebulous, so don't imagine it will be worth reconvening for..."</i>

<sup>42</sup> (S13 – 17; S32 – 17)

<sup>43</sup> (S32 – 17)

<sup>44</sup> (S35 – 17)

		<p><i>"We all did not really know what we were doing, we lacked the expertise required to tackle the issue...we may try to meet again and see but I'm not certain of the future of our group..."</i></p> <p><i>"The idea lacked credibility, not sure it's worth continuing after the summit..."</i></p>
Unaware of Post-Summit Responsibilities	Inaction	<p><i>"Not sure, not keen, we'll see..."</i></p> <p><i>"Not certain what happens next..."</i></p> <p><i>".... Just not sure how this works..."</i></p> <p><i>"I hear there is someone who leads this at the city, if we can get in touch them, then maybe we can continue with what we worked on..."</i></p> <p><i>"I expect someone to email with the next steps or something..."</i></p> <p><i>"I think the city will contact us after the summit"</i></p> <p><i>"I've shared my contact details maybe someone will get in touch..."</i></p>
	Reach out for continuity	
	Wait to be contacted	

### *Businesses and Institutions Represented at the Summit*

The interview data show that 62.64% of the summit attendees were representatives of either businesses or public-sector institutions within the Cleveland area. Their reasons for attending included opportunities to learn, the ability to align their internal organizational focus with that of the city, the fulfillment of a work requirement, and opportunities to access other professionals/experts/funding. One hundred percent of business representatives claimed that they would need to take back lessons from the summit to their businesses for further deliberation before they could commit to what their organization's role would be during the deployment stage. Some seemed certain that any decision to support post-summit action would be taken within the organization, and some claimed that they would need to do further research and make modifications to develop fit with their organizational policies. Others said that they would consider working alongside the city in the future on a specific project or on an "as needed" basis.

Table 22. Why did you attend the summit?

<b>Emergent Theme</b>	<b>Definition</b>	<b>Statements</b>
<b>Knowledge</b>	Knowledge creation, sharing, awareness	<i>Learn from the summit</i> <i>Learn what other businesses in the area are doing</i> <i>To get more ideas for our project</i> <i>It will help me with teaching ideas for my students</i> <i>Learn to message correctly</i>
<b>Alignment</b>	Targeting internal efforts to match city's efforts	<i>Align our business goals with the city of Cleveland</i> <i>Align work goals with the direction the city is going</i>
<b>Mandate</b>	Company mandate or deemed necessary for work; recommended; work requirement	<i>It was a business requirement that we attend</i> <i>My work demanded my attendance</i> <i>I was required to be at the summit</i> <i>Part of the job</i>
<b>Access</b>	Opportunity to expand strategic professional network, meet expert, access professional resources	<i>Network with others</i> <i>Gain access to expertise</i> <i>It was recommended by another organization we work with in the area</i> <i>Funding opportunity</i>

These statements make it clear that the number of businesses working with the city post-summit would be lower than the number of businesses that participated at the design stage, since most businesses showed a preference for integrating summit lessons within their internal organizational strategies (see table 23). The MOoS explained that even though there were over 200 businesses on the mailing list, the degree of active participation was significantly lower at deployment than during earlier AI stages. Archived documents received from the MOoS revealed that several businesses on that list remained inactive. However, when corporations choose to deploy sustainability initiatives independently, it is not clear that they have the capacities or capabilities to address them sufficiently. As a result, individualized deployment may not allow the prioritization of the same goals as the city. The evidence presented in this chapter shows that citywide

sustainability initiatives are far reaching and cater to multiple stakeholder groups across sectors, reflecting the interconnected nature of the challenges faced by the city and its residents. Since these grand challenges are indeed whole system problems, they cannot be addressed optimally by just one corporation or stakeholder group. They require the efforts of multiple stakeholder groups to understand them adequately, and a collaborative effort to address them effectively. Hence, independent deployment will likely hamper the deployment of sustainability goals and slow down the rate of achieving the SDGs.

One area in which this was evident was knowledge sharing. This created particular problems for the MOoS because most of these internal business initiatives or outcomes were not reported back to the city office, thereby making the possibilities of monitoring, collaboration, and knowledge-sharing slim or none. The city had no way to collaborate with these businesses or celebrate their efforts; nor can they share their success stories with other organizations within the city which might need such first-hand intelligence to help them navigate their own corporate sustainability strategies. There is also the possibility that some of the actions that these non-collaborative organizations take may not necessarily be beneficial to the city, but may have state, national, or even global impacts. Nevertheless, the city has partnered with AIM2FLOURISH, an initiative of the Fowler Center for Business as an Agent of World Benefit at the Weatherhead School of Management, to try to document businesses within the Cleveland area that have successfully implemented sustainability initiatives.

Table 23. What are your post-summit plans?

<b>Emergent Theme</b>	<b>Definition</b>	<b>Statements</b>
<b>Internal Implementation</b>	Will implement summit take home for internal corporate efforts	<i>I think we will implement ideas internally I hope to learn a lot from the summit and take what I learn back to my organization We intend to replicate the things we discussed in our business To help us stay ahead of the industry Get ideas for implementation in our business</i>
<b>Further R&amp;D</b>	Further research and customizations needed before commitment can be made.  Outcomes will be internal alignment or co-deployment with the city.	<i>Go back to study how it will help move the work we already do forward Take what I've learned back to work to enable us build on it as a team</i>
<b>Align with City</b>	Use Summit ideas to shape internal strategy in line/in partnership with city	<i>We came to the summit the get an idea of what others are talking about and enable us as an organization align our goals Make efforts to align our sustainability initiatives with the city's initiatives Plug into initiative Help us contribute to the city standard Align our business with the SC2019 plan</i>

This study also found that some groups are predominantly made up of business representatives—such as the Cleveland Tree Coalition working group—and seem to thrive. They meet often, remain actively engaged, and have a pipeline of projects, structured goals, and the resources to accomplish them. However, there are other working groups made up of only city residents with limited or no

corporate relationships, limitations on time, resources, technical expertise, or experience. Data from one interview suggested that this is likely to be due to:

*“The differences between the resident and business narratives. ..it may be unfair to imagine that a corporation will be able to address a neighborhood or residential problem, especially when they are not local to the community/zone. Equally, it may not be possible for residents to fully understand the challenges facing business and may not have the expertise to make decisions that influence business significantly”.*

Study findings show that this may be attributable to differences between the business and resident narratives; residents may not be best equipped to advise business on issues that affect them, and vice versa<sup>45</sup>. All of this results in a lower number of businesses at the deployment stage than at the design stage. This observation is also supported by extant literature which suggests that the complexity of relationships in communities are such that entities located in the same municipality might have differing cultures and languages, face different challenges and are motivated by different issues (Googins et al., 2000). The evidence from the previous chapter that businesses tend to implement initiatives they can support in their current operations was further supported by the responses from business representatives involved in the city initiatives. They claimed that they need to take their findings back to their organizations, and potentially modify some lessons, to fit their organization’s corporate sustainability strategies. Only then could they commit to working with the city on co-deploying an initiative. This was also discussed during an interview with a sustainability consultant familiar with the Sustainable Cleveland 2019 initiative and processes. There, it was explained that:

*“the “academic approach” (where greater good comes before profitability) is usually different from the “practitioner approach” (where the shareholder interests guide decision-making). Therefore, collaboration efforts may not be clear-cut for businesses”.*

*“The academic approach tends to be idealistic and may be far removed from the practicalities of business, the market indicators they may be guided*

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<sup>45</sup> (DN 1 – 18; BF1 - 18)

*by, or the fact that businesses may not necessarily be able to change overnight”.*

This leads to the conclusion that the current multi-stakeholder working group model might benefit from some revision to allow for single-type stakeholder working groups. Such adaptations are encouraged by AI processes and might encourage greater business engagement during the deployment stage (see below).

As noted in the previous chapter, Fairmount Santrol and Eaton have differing levels of engagement with the city of Cleveland. In the case of Fairmount Santrol, the company partnered with the city to co-deploy urban sustainability projects, in addition to the organization's material topics. It actively participated at the decisional level in multiple working groups within the city and had its executives on SC2019 sub-committees. Through this cross-sector social partnership, it worked on projects that aligned with SDGs that it did not prioritize internally. However, the organizational policies at Eaton restricted all corporate sustainability efforts to those that could be deployed across all its global locations. Even though Eaton Corporation had met with the city for city-led training and talks in the past, when it was time to implement its plans, the company implemented strategic plans that were geared towards its global operations, in line with its “one integration policy”. This policy restricts localized implementation and prioritizes an integrated corporate sustainability strategy that applies to all its global locations. Therefore, it can be concluded that, corporations may choose to co-deploy with the city to achieve goals beyond their capabilities and will partner across sectors to co-deploy at decisional levels of participation for the delivery of sustainability and SDGs if cross-sector partnerships are permitted by its current policies, and are actively supported by its executive leadership. This supports the finding that a business's decision to co-deploy is determined by its current business policies and realities.

Several businesses at the summit explained that they had been motivated to attend the summit to meet other businesses, become informed about current best practice<sup>46</sup>, and to expand their professional and personal network<sup>47</sup>. They further shared that they attended the summit so they could meet city officials and staff members of the MOoS<sup>48</sup> and take advantage of opportunities for knowledge-

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<sup>46</sup> (S9 – 17; S27 – 17)

<sup>47</sup> (S8 – 17; S16 – 17; S31 – 17)

<sup>48</sup> (S23 – 17)



sharing and industry collaboration<sup>49</sup>. Access to the Mayor and Mayor's office at quarterly meetings was also a key motivator in their attendance<sup>50</sup>. Additionally, through access to the mayor, businesses might contribute to policy issues that affected their affairs<sup>51</sup>. Additionally, some small and medium-sized enterprises (SMEs) reported that they attended the summit to meet with, and access funding from, bodies like IOBY<sup>52</sup>. Whatever the motivation for participation in a partnership, a business case is made and justified by the value that the partnership adds to the business. The value in these partnerships ranges from tangible benefits such as funding, knowledge-sharing, and access to government officials; to intangible benefits such as brand recognition as a sustainable corporation and goodwill within the community.

### 6.3 Findings and Proposals

An analysis of the data presented in the section above suggests that there are seven factors that influence the success of cross-sector social sustainability partnerships (CSSP) and their degree of stakeholder engagement: proper planning and a dedicated government office for facilitation; participatory planning to encourage co-ownership, trust, and open communication between stakeholders; identification of relevant stakeholders; narrative similarities and differences; value propositions for partners; awareness (or lack thereof) of nature and benefits of initiatives; alignment of initiatives with organizational focus and business realities. This section will build on this analysis and suggest what steps might be taken to enhance the strength and impact of CSSP.

This study shows that the vision, motivation, and commitment of the mayor led to the city's urban sustainability efforts. His support was continually reported as fundamental to the success and continued efforts at the city of Cleveland. His commitment was demonstrated by the creation of the MOoS, the SC2019 initiative, the CAP, his attendance at all summits and Stewardship Council meetings, and the regular updates he insisted on receiving from the MOoS. Additionally, the clear leadership and governance structure, starting with the mayor's leadership, MOoS, including the Stewardship Council/Steering Committee, the many partners,

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<sup>49</sup> (S15 – 17)

<sup>50</sup> (DN 1 – 18; MOoS)

<sup>51</sup> (S35 – 17)

<sup>52</sup> (S3 – 17; S46 – 17)

advisory committees, and sub-committees, WGs, climate ambassadors, and residents all worked together harmoniously to try and ensure that Cleveland's urban sustainability goals were successfully achieved.

The MOoS is a full department of the city, meaning that it will remain in operation and ongoing projects will be completed whatever the political views or climate change disposition of future mayors. A dedicated MOoS with administrative, facilitation, and support roles serves as a resource for every step of the journey. The study has shown that city of Cleveland identified relevant stakeholders and convened them to take part in planning its urban sustainability initiatives. This allowed different organisations, businesses, and residents to be brought together in innovative fora connected to issues that they deemed to be of significance, but within a framework set out by the city. The city facilitates the conversation and activities, but ensures that the process is citizen-led, as it believes the citizens (individuals, institutional, and corporate) are in the best position to co-discover, co-dream, co-design, and co-deploy these initiatives; thereby reinforcing the process of identifying relevant stakeholders and encouraging trust and communication between them.

Even though the mayor first signed the Mayor's Climate Agreement in 2006 and was introduced to AI in 2008, the first summit did not take place until September 2009. A lot of preliminary planning took place to ensure the success of the SC2019 initiative<sup>53</sup>. A summit design committee comprising thought-leaders, consultants, academics, and key stakeholders was formed in 2008 to plan and launch the initiative<sup>54</sup>. A similar level of planning has gone into preparations for every summit since, as well as Arbor Day celebration, neighborhood workshops, CAP updates, and other sustainability initiatives that the MOoS facilitate<sup>55</sup>. The MOoS have dedicated staff members to co-ordinate all these initiatives.

The city of Cleveland adopted appreciative inquiry (AI) as its methodology to identify and convene its relevant stakeholders. Evidence from this study shows that the use of AI for participatory planning has been helpful for convening multiple stakeholder groups to collectively co-create and deploy a sustainable Cleveland. AI proved very successful as a methodology for convening Cleveland's multiple

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<sup>53</sup> (CoSJM – 17)

<sup>54</sup> (MOoS; CoSJM – 17)

<sup>55</sup> (MOoS)

stakeholder groups<sup>56</sup> for public-private urban sustainability design, with 100% of summit attendees participating in at least one break-out session, and many expressing satisfaction with the process. In addition, the AI process conducted by the city was evidently highly regarded, with some delegates coming from beyond the city (attendees from Akron, Ohio)<sup>57</sup> and outside the country (attendees from Sweden), to observe the process for possible replication in their own locales.

It is evident from the data presented in this chapter that one of the key successes of the Sustainable Cleveland 2019 initiative was the use of a participatory planning methodology that allowed for the inclusion of relevant stakeholders in decision-making. Data from interviews showed that people attended the summits for several reasons, but many felt they could make a contribution to Cleveland's sustainability journey and understood that action or inaction on the part of the city could affect them. This was evident in statements such as:

*"It is in my best interest that the city is viable and sustainable."*

(S14 – 17)

*"Cleveland has always been my home."* (S13 – 17)

*"I love my children and grandchildren."* (S23 – 17)

*"The summit is relevant to the future of Cleveland."* (S42 – 17)

*"I would like to be relevant in my community."* (S19 – 17; S31 – 17)

*"I love my environment and I love my community."* (S10 – 17)

*"I would like to be impactful."* (S36 – 17)

Aside from helping to identify and effectively convene relevant stakeholders for Cleveland's urban sustainability initiative, participatory planning at Cleveland opened communication lines across stakeholder groups and encouraged the inclusion of the diverse opinions and viewpoints at the summit. This helped to generate communal buy-in and to foster a sense of community, a feeling of joint responsibility to Cleveland, as well as a sense of co-ownership in the decision-making process and Cleveland's future.

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<sup>56</sup> (DN 1 – 18)

<sup>57</sup> (S11 – 17; S12 – 17)

Participation was thus closely linked to the question of the value of the process for different partners. As noted above, all study participants clearly saw alignment between their personal, work, or business focus, and the focus of the city's urban sustainability initiatives. Summit participants attended the summits, joined working groups, and remained active on them because of their interest in, or passion for, the focus of the working group. Some participants also explained that they attended the summits and/or joined certain working groups to access resources and to network with like-minded people or businesses. This allowed them to keep abreast of current best practice and strategically build or expand their professional and personal networks. Others shared that they attended the summit so they could meet representatives from the MOoS or funding bodies such as, In Our Backyards (ioby) - a US-based civic crowdfunding platform operated as a 501(c) (3) non-profit organization<sup>58</sup>. Other reasons for attending summits included opportunities for knowledge-sharing<sup>59</sup> and industry collaboration<sup>60</sup>. During interviews, many businesses mentioned that they partnered with the city as it gave them access to the Mayor and Mayor's office at quarterly meetings and as needed<sup>61</sup>. Additionally, they could contribute to policy issues that affect their businesses<sup>62</sup>.

From this perspective, it is clear that many participants were aware of the nature and benefits of the initiatives they were involved in. However, data presented earlier provided examples of participants who reported that they did not really understand what they needed to do to pursue their ideas after the summit; and a few claimed they were unaware of their post-summit responsibilities; or that they were uncertain about how to reconvene post-summit with the working groups they had formed. This was evident in statements such as, *"I'm hoping someone emails me on the next steps"* and *"not sure how deployment will work"*. Some people in the working groups also expressed uncertainty about

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<sup>58</sup> (S46 – 17; S3 – 17)

<sup>59</sup> (S1-17; S5 – 17; S9 – 17; S11 – 17; S12 – 17)

<sup>60</sup> (S47 – 17; S24 – 17)

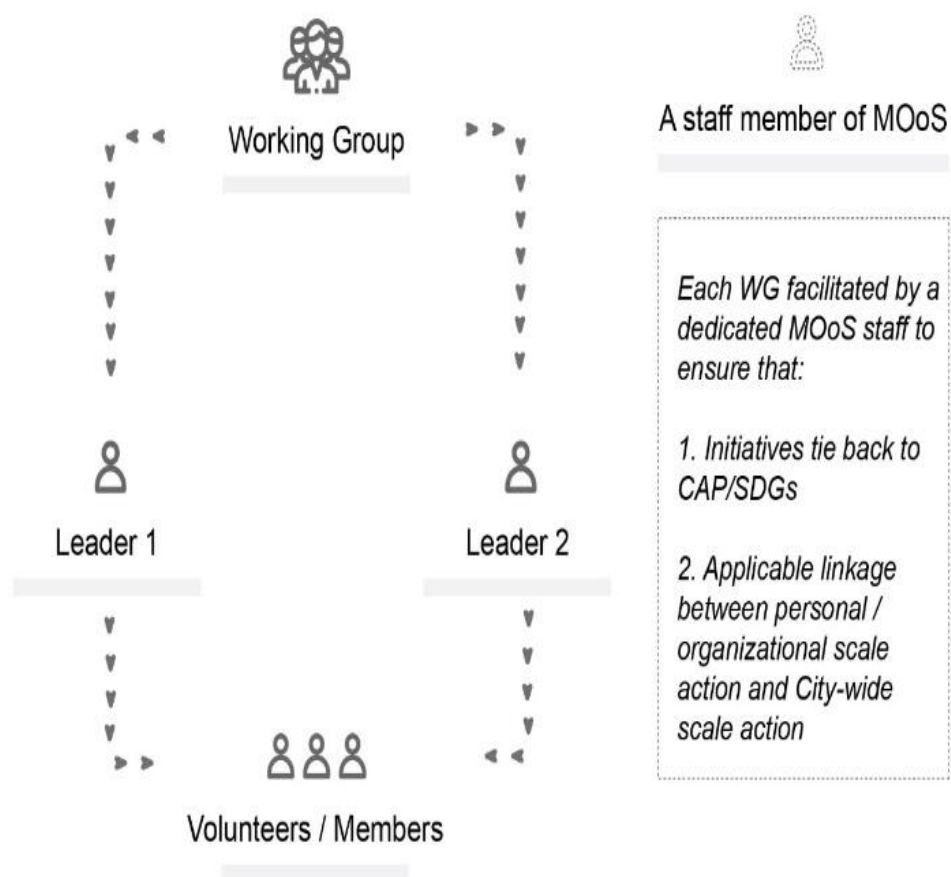
<sup>61</sup> (DN 1 – 18)

<sup>62</sup> (S35 – 17)

how the issues discussed in their groups affected their sector or community or the celebration theme for the year.

As noted earlier, the membership focus of working groups is generally fluid and steered by the interests of the members, and thus not necessarily in the interest of the city. This causes problems for business stakeholders too whose low participation at the deployment stage suggests that they do not find strong alignment between the focus of the working groups and their organizational focus and current business realities. Some of the factors identified as contributing to this response include the realities of performance pressure, which create gaps between the residents, academic, and business narratives. There are therefore both issues of alignment between different organizations (city, residents, NGOS, business), and different narratives along axis of culture, purpose, and intent. The analysis presented in this chapter suggests that there may be a need to reform and refocus working group structures to ensure better alignment of goals and the differing purposes of different stakeholders. This would also involve a clearer facilitation role for the MOoS, involving advice, conflict resolution, interim leadership, resources, and focus realignment reminders as needed, as recommended in Figure 7 below.

**Figure 7. Proposed Working Group Structure**



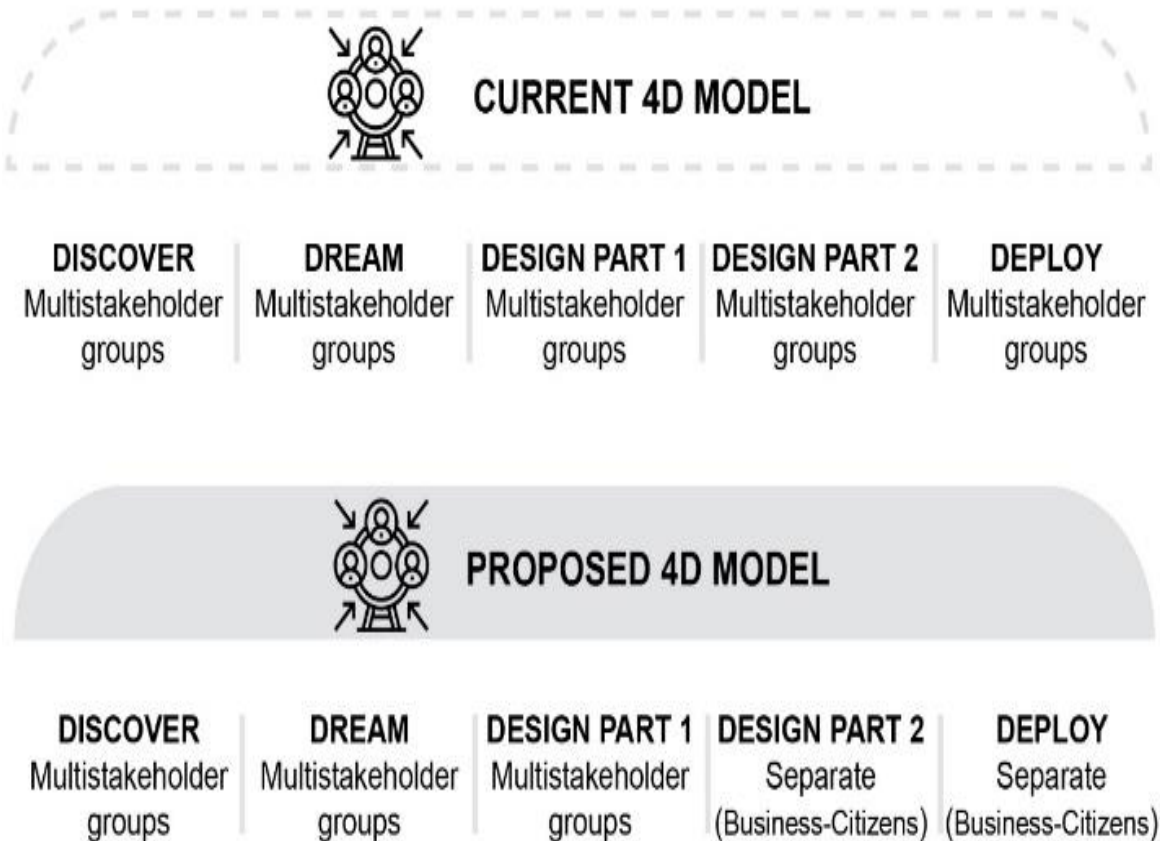
*Factors that influence business engagement in cross-sector social partnerships (CSSP)*

The factors affecting business engagement in CSSP have strong overlaps with the seven factors identified above for the overall success of such partnerships, but they are reconfigured through an overarching concern with perceived business success and success. An analysis of interview and participant data already presented shows five key factors driving business engagement: identified social need; leadership and governance; alignment with personal and organizational goals; access to resources; mandatory participation. As noted earlier, businesses are both present and active in the discover, dream and design phases of the participatory process because they are keen to learn about social needs and concerned to use their skills and resources to contribute. However, their participation declines quite dramatically at the deployment stage,

and this is due to the perceived lack of fit between city and resident goals, and their organizational needs and priorities.

This study also revealed that businesses tend to take lessons from the summit back to their individual companies for further research and internal deliberation which means that the city can neither benefit nor monitor knowledge sharing and skill input. It is suggested here that a modification to the participatory process and its focus might be helpful in addressing the issue of enhanced business engagement in CSSP (see figure 8). The aim would be to create business focused working groups or other deployment mechanisms to encourage sharing across business sectors, and across local businesses and corporations, to deliver focused outcomes for the city, rather than internal benefits for organisations. As a result of such cross-sector business partnerships, businesses would become aware of sustainability issues from a wider perspective than their own organization's and align their internal and collective efforts more effectively with those of the city.

**Figure 8. Proposed Appreciative Inquiry Model**



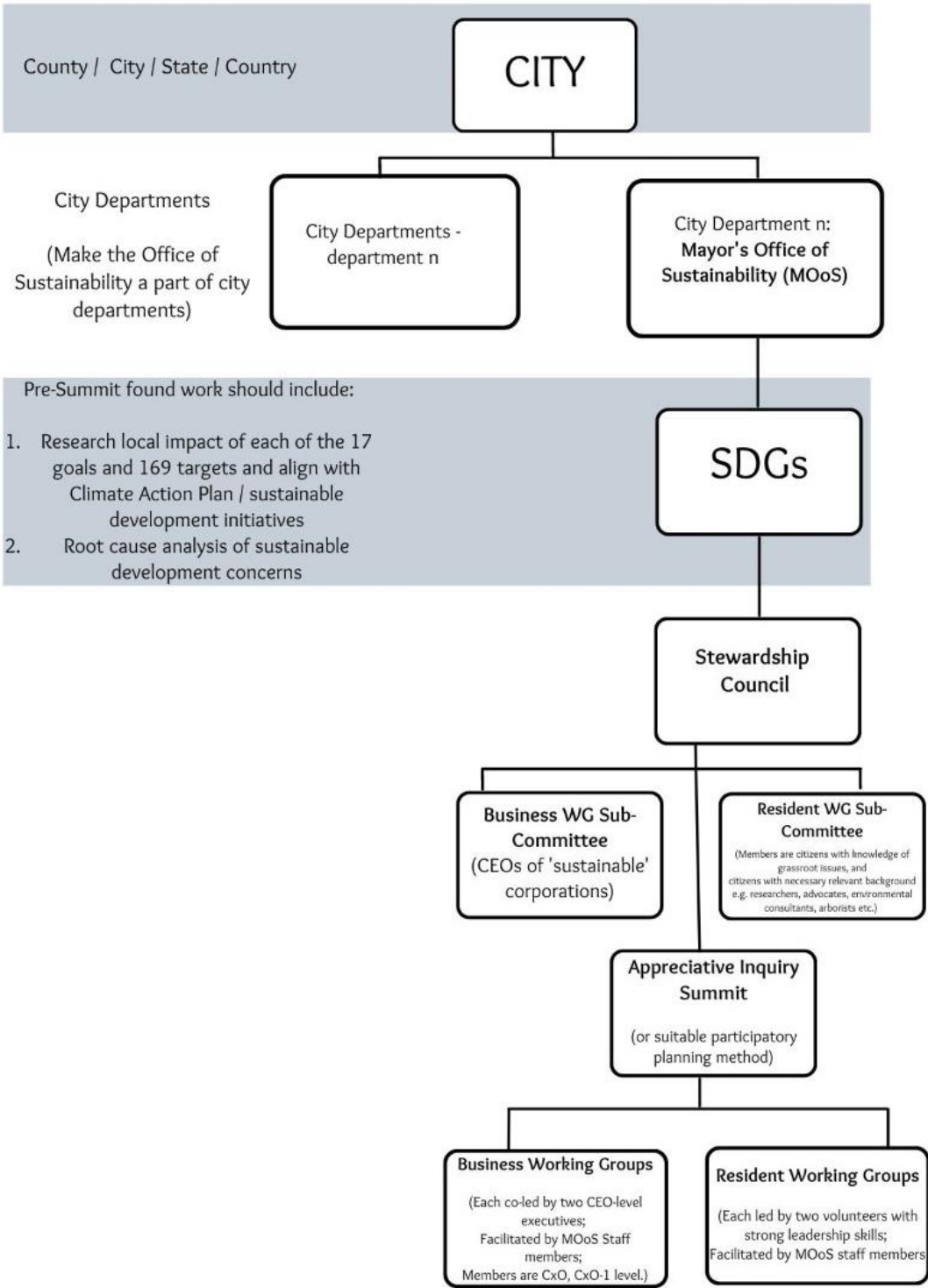
It is clear from this study that businesses need to be compelled to think more critically of ways to stay engaged with, and actively make efforts that impact on, society. Hence, it might be of value to consider working groups led by business and made up of executive-level representative who will then have the authority to commit to or influence the company's efforts at deployment stage (see figure 9 below), businesses will be encouraged to take on more roles in partnership with other businesses in the same working group, and hopefully become active in sustainable development initiatives that benefit the entire community.

However, it is important to note the role of the city in the ongoing success of the initiative. The city plays the role of an intermediary in the process. It strategically facilitates the convention of all relevant stakeholders. It galvanizes members of the partnership, facilitates connections between stakeholders, organizes workshops and summits, and promotes knowledge-sharing, and monitors efforts and outcomes. Clearly this facilitation role is central and city participation in, and facilitation of all working groups, would ensure that focus and interests remain aligned with that of the city as illustrated in the proposed model in figure 9. However, there are evident challenges in creating business only working groups because the goal of the CSSP is to deliver on the SDGs for the betterment of all residents and stakeholders. After a critical reflection on the findings, it is suggested stakeholder working groups might be guided by citizen sub-committee and business sub-committee, members of both sub-committees should make up the Stewardship Council/Steering Committee to align stakeholder interest for common social goals in the city. A further point of note here is that although businesses, residents, and other partners are stakeholders to the city, and may be stakeholders to each other, they are not necessarily considered salient stakeholders to each other. It is the city that acts as a catalyst in the partnership as outlined above, and it is the city that is the salient stakeholder to business, facilitating meetings between business and non-salient stakeholder groups for the benefit of sustainable development within the community. Without city facilitation, these non-



salient stakeholder groups would not have direct access to business and might never have their needs considered by business. Of course, it should be noted here that many business owners and business employees are residents and are thus able to play dual roles.

**Figure 9. Proposed Governance Structure for City Sustainability Initiatives**



## 6.4 Conclusions

This chapter has focused on a city-led cross sector social partnership (CSSP) in Cleveland, Ohio. It has explored the mechanisms for identifying, facilitating and fostering partnerships among multiple stakeholder groups for the design of the city's sustainable development agenda and the delivery of the SDGs. The study pays close attention to the interactions between business and other stakeholders and provides data on the drivers of these partnerships.

It is clear that the problems faced by the city are multilevel, whole system problems that cannot be addressed by one organization or sector alone. City wide sustainability recognize this and cater to multiple stakeholder groups, and the city has established clear structures, mechanisms and processes to deliver co-ordinated efforts. While the sustainability foci of the city strongly influence the corporate sustainability efforts of businesses that operate there, businesses will only prioritize initiatives and SDGs that are socially and/or community-focused if they meet their stakeholder prioritization criteria, are relevant to the company's long-term survival, are aligned with current organizational policies, and can be supported within the current business reality. In fact, businesses actually tend to prioritize material topics that overlap with SDGs that can be actioned independently/internally over those that require external collaboration/partnerships.

The findings presented in this chapter expand the empirical and conceptual understanding of cross-sector social partnerships (CSSP) by identifying seven factors [that](#) influence the success of cross-sector social sustainability partnerships (CSSP) and their degree of stakeholder engagement: proper planning and governance; participatory planning to encourage co-ownership; identification of relevant stakeholders; narrative similarities and differences; value propositions for partners; nature and

benefits of initiatives; alignment of initiatives with organizational focus and business realities.

This study validates and confirms the theoretical understanding of tri-sector partnership formation as laid out by Selsky and Parker (2005) which stresses that such partnerships are prompted by an identified societal need or the awareness of complex and multilayered social problems that cut across societies (Pasquero, 1991), combined with the desire of organizations in all sectors to contribute to global problem-solving (Selsky and Parker, 2005). It also confirms the argument made in the literature (see chapter two) that leadership and governance are important drivers of cross-sector social partnerships precisely because the social problem or issue has multiple stakeholders. The most important/salient of which are those organizations whose leaders have come to believe that amelioration of complex social challenges must come from joint action (Brown, Khagram, Moore, & Frumkin, 2000; Domask, 2003; Murphy & Bendell, 1999; Warner & Sullivan, 2004, as cited in Selsky and Parker, 2005). However, the data presented here goes beyond approaches to stakeholder definition/salience available in the current literature (see chapter two) to explore how the city of Cleveland built consultation and motivation with its stakeholders using participatory techniques, provoking different responses from stakeholders and necessitating alternative ways of dealing with those responses. It also explored in detail how city co-ordination, leadership and facilitation played a determining role, and in doing so the analysis helps fill an important gap in the literature concerning the investigation of how the micro processes internal to CSSP actual work overtime (Selsky and Parker, 2005).

The findings on proper planning and a dedicated government office for facilitation confirms the point made by Selsky and Parker (2005) that an analysis of the actual stages of partnership are an important focus for tri-sector implementation (Lowdes & Skelcher, 1998; Magee, 2003; Pasquero, 1991; Samii, Van Wassenhove, & Bhattacharya, 2002; Waddell & Brown, 1997, as cited in Selsky and Parker, 2005). It also endorses the point that

where there are multiple and complex interdependencies (Hardy, 1994; Pasquero, 1991) involving many stakeholders (Warner & Sullivan, 2004), cross-sector partnerships may benefit from intermediaries or ‘bridges’ that can negotiate bilaterally with key stakeholders or serve as links among them (Westley & Vredenburg, 1991). This dissertation’s demonstration of the value of participatory planning in encouraging co-ownership, trust, and open communication also substantiates previous research arguing that clear communication and trust are important to partnership implementation (GethaTaylor, 2012; Hind, 2017). Some authors have also argued that when there are fewer and more homogeneous stakeholders, values are more likely to converge than in diverse multi-participant partnerships (Hardy, 1994). However, the research presented here went beyond the simple claim of diversity to explore similarities and differences in narratives that need to be addressed and which also serve to validate recommendations made in the proposed appreciative inquiry (AI) model in figure 8, as well as the proposed governance structure model in figure 9.

The extant literature discussed in chapter two argues that partnerships thrive when partners have similar goals and understandings of the issues needing to be addressed, and when they can strategically align their goals and objectives to achieve mutually agreed on objectives (Kania and Kramer, 2011). However, data presented in this chapter underlined the fact that shared goals may not be enough to sustain partnerships when value propositions diverge and narrative differences emerge, leading, for example, to the low rate of business involvement in the deployment phase of the initiative. Some authors have argued that similar organizational cultures foster deeper understanding between partners and contribute to the success of the partnerships (Selsky and Parker, 2005; Bryson et al., 2015). Where this dissertation adds value is in a fine-grained understanding of where similarities and differences in narratives arise and for what reason. Here the research makes a distinctive contribution through attention to the evolving nature of partnerships through time as argued above (Austin, 2000; Huxham and Vangen, 2000; Huxham, 2003)). Additionally, with regard to

awareness (or lack thereof) of the nature and benefits of initiatives, this dissertation confirms existing findings that the ability to understand diverse perspectives (Westley & Vredenburg, 1991) and mobilize a constituency around an issue (Waddell, 2000) impact the success of cross-sector partnership implementation. However, the findings presented here go beyond current discussion in the literature on commonalities of purpose across diverse constituencies to emphasize the different expectations and experiences different stakeholders can have of what constitutes a benefit. The emphasis given by business partners to the alignment of initiatives with organizational focus and business realities is a quite different conceptualization of what constitutes a benefit or criterion of success than that deployed by other stakeholders in the city CSSP, especially ordinary residents.

This study sought to understand the mechanisms of partnership adopted in the CSSP, and whether they were appropriate and/or effective in addressing urban sustainability and the SDGs in the city of Cleveland. Critical reflection on the SDGs and the city's initiative did reveal the factors that influence a business's decision to collaborate across sectors for social purpose. The key findings are that a business's decision to co-deploy is strongly dependent on the alignment of the initiative with the organization's key stakeholder priorities; on whether the initiative is relevant to/impacts on the business's long-term survival; whether the initiative is in clear alignment with the current organizational policies in the business; and whether investments in the initiative can be justified within the business's current strategic objectives. Corporations will prioritize SDGs that are externally focused if they fulfill these four criteria. Findings presented in this chapter thus extend the existing empirical research on the role of business in society with a focus on the delivery of the sustainable development goals (SDGs), by identifying the logic and criteria that explain the choices companies make as they seek to prioritize corporate social sustainability.

## **Chapter 7: Conclusions**

### **7.0 Unifying the Studies: Contributions**

Throughout the course of this dissertation, I have attempted to clarify the role of business as a partner in delivering the Sustainable Development Goals. At both inception and design, this study aimed to enhance the limited empirical understanding of how business thinks about this role, by exploring connections between the SDGs and corporate sustainability strategies, as well as cross-sector social partnerships. Each chapter contributed to this outcome through a different approach. In chapter one, I lay the foundation by describing the strategic view that a business takes in justifying the integration of corporate sustainability into their core operations and processes. I observe that this approach does not prioritize the needs of society even though that would be a necessary criterion if the end goal is one focused on a common future for sustainable development. Since it is only stakeholders with power that can push a business to address social problems, it may be possible to make the business case for investments in society. This can be done by leveraging salient stakeholders with direct access to the organization who can advocate on behalf of non-salient stakeholder groups within the society or facilitate access to the business, thereby creating opportunities for non-salient stakeholders to engage directly with businesses.

In chapter two, I analyze the existing multi-disciplinary literature on corporate sustainability, stakeholder theory, the agency principle, cross-sector partnerships, organizational culture, the role of business in society, and sustainable development, for several reasons. First, to draw links between corporate sustainability, stakeholder management, and organizational culture. Second, the apparent multichotomies in the role of business in society are salient to understanding efforts that are relevant to the delivery of the SDGs. After an initial desk review and in-depth theoretical exploration, the first finding was that achieving sustainable development,

whether in the urban or corporate setting, is a cross-stakeholder effort that will produce better outcomes when all legitimate stakeholders participate and are optimally engaged in the decision-making and implementation process. The second finding was that leadership and leadership motivation will strongly influence the sustainability integration and implementation effort, because a top-to-bottom influence may encourage subordinates and other external stakeholder groups to recognize leadership commitment, indicating that the organization is prioritizing sustainable development (Stuart, 2013; Tideman et al., 2013). The third learning was that organizational culture, especially values and beliefs, plays a vital role in the sustainability integration process and the outcome of the efforts (Linnenluecke and Griffiths, 2010).

In chapter three I discuss my research design and methods and link the choice of methods to the nature of the data required to address the research questions. It was determined that qualitative research methodologies are suitable for the particular research conducted for this dissertation because the societal and organizational issues studied are complex and emergent, and because they involve social interactions among various organizations and individuals whose interactions are connected in a variety of ways to the sustainable development issues studied. Grounded theory is well suited to studying complex and emergent problems, but various types of data needed to be collected to provide for triangulation and verification. The sampling strategy and case study approach were justified, and the various steps taken in their execution explained and evaluated. This included information on consent and ethics.

In chapter four, I present two exploratory case studies that describe the processes involved in the internal adoption, integration, and implementation of corporate sustainability initiatives at two multinational businesses. The chapter discussed data on the integration of stakeholders, materiality assessments and organizational culture. It provided an evidence-based account of how both corporations sought to manage

internal and external stakeholders, and the role of leadership in defining and delivering corporate sustainability strategies. One key finding is that in both cases, corporate sustainability work began in the early 2000s, and although it was later aligned with the SDGs, it did not originate with them. It provided evidence on what factors influence materiality assessments and the choice of topics, exploring how organizational culture and governance mechanisms influence the integration of corporate sustainability. It also linked the findings of the research to the literature review laid out in chapter two and the research questions presented in chapter one.

In chapter five, I present the qualitative findings generated from relevant comparative data points, based on observations, narratives, and publicly available documents. These findings provide insights into seven fundamental factors that guide a business's decision to integrate and implement corporate sustainability as: leadership; integrated sustainability governance policies and structure; values and belief systems; stakeholder prioritization; organizational focus; business case; and rewards and incentives. The existing conceptual and theoretical findings led me to reclassify these and conclude that corporate sustainability initiatives can only be implemented when three criteria are in place: organizational culture; stakeholder engagement; and the 'agency principle' (the business focus; and current business realities). This has led to the proposal of a typology of corporate sustainability integration and implementation, which is based on the level of influence that the factors wield on the business. From the typology, it can be determined that these factors are guided by internal, intra-firm, and external levels of influences. These guide the integration of corporate sustainability strategies.

The typology indicates that stakeholder engagement is primarily an external-level influence on the business that is fundamental both for the materiality assessment process, and for an organization's corporate sustainability planning. It also indicates that organizational culture is a business-level influence, while other governance mechanisms can either be



external- or intra-firm-level influences that are fundamental to the materiality assessment process, and for a business's corporate sustainability planning. Conclusions from the study support the importance of organizations engaging with stakeholders at a rung of participation that should ideally fall between consultative and decisional, in order to allow recommendations that will benefit overall corporate sustainability efforts.

In chapter five, I also draw conclusions from the processes that business adopt when determining the material sustainable development topics on which they will focus. I identify four factors that influence the choice of material topics and the SDGs that corporations prioritize in their corporate sustainability efforts. These are: key stakeholder prioritization (stakeholder prioritization and the overall community agenda); relevance to/impact on the organization's long-term survival (decided during impact mapping, research on competition, risk analysis, industry ratings, basic expectations expressed in the international standards, and agreements with which the organization is expected to comply, etc.); what the organization can support in its policies (identified by leadership prioritization and validation and current organizational policies); and what the organization can support within its current business reality (identified during boundary-mapping and through clearly researched financial and non-financial metrics that justify investments in projects/initiatives).

A critical reflection reveals that while corporate sustainability strategies were not preceded by a decision to align with the SDGs, as noted above, the material topics and focus of the corporate sustainability efforts do in fact overlap with certain sustainable development goals. Empirical evidence from the studies shows that the material topics that businesses prioritize contribute most to SDGs 3,5,6,8,9,10,11,12,13,17: people (3,5); planet (6,12,13); prosperity (8,9,10,11); partnership 17. The research shows that businesses tend to prioritize material topics which overlap with SDGs that do not require partnership or co-deployment. Although, businesses will prioritize SDGs that are externally/community/broader-

focused if they meet their stakeholder prioritization criteria, are relevant to their long-term survival, are aligned with their current organizational policies, and can be supported within their current business realities. Reflections on the nature of SDGs that are left neglected and the logic behind this reveals that SDGs with a high level of public focus are not highly prioritized for corporate sustainability. Other SDGs that are overlooked include SDGs that business may not have the resources or capabilities to pursue alone; SDGs that they cannot implement independently/internally; SDGs that require external collaborations/partnerships for deployment; and initiatives that target Peace (SDG 16) and all its targets. However, these SDGs may be supported through philanthropy and other corporate social responsibility efforts.

Lastly, chapter five concludes that corporate sustainability differs from corporate social responsibility, because corporate sustainability efforts require internal commitment and the integrated efforts of the organization for their deployment, whereas corporate social responsibility efforts are externally focused efforts made by the firm, that are geared towards the social effects of the firm's activities e.g., charitable giving or corporate sponsorship of events.

Chapter six examines an external scenario, exploring how the city of Cleveland engages in cross-sector partnerships with businesses and other stakeholders (whatever their level of salience) for community initiatives focused on sustainable development and the delivery of the SDGs. The Sustainable Cleveland 2019 initiative is explored and developed into case study C. Results from the analysis provide evidence that seven factors influence the success of cross-sector social sustainability partnerships (CSSP): proper planning and a dedicated government office for facilitation; participatory planning to encourage co-ownership, trust, and open communication between stakeholders; identification of relevant stakeholders; narrative similarities and differences; value propositions for

partners; awareness (or lack thereof) of nature and benefits of initiatives; alignment of initiatives with organizational focus and business realities.

The study identifies the use of appreciative inquiry as successful for convening, discovery, and designing due to its strength-based, whole system approach. However, it is not as effective at ensuring high levels of business participation at the deployment stage. This is because the use of AI as a tool was unable to help retain the same levels of participation at co-deployment as with co-design. In this study, the number of businesses that remained engaged at the deployment stage dropped significantly from those engaged at design stage. Evidence from the study, however, shows that a business's decision to co-deploy is strongly dependent on the following four factors: the alignment of the initiative with the business's key stakeholder priorities; the initiative's relevance to/impact on the business's long-term survival; the initiative's clear alignment with the current organizational policies; and the ability to justify investments in the initiative within the current business reality. It is also concluded that businesses will prioritize SDGs that are externally-focused if they fulfill these four criteria.

This study identified five factors that drive the success of partnerships and the degree of business engagement in cross-sector partnerships, namely: identified social need; leadership and governance; alignment with personal and organizational goals; mandatory participation; access to resources and other benefits, such as access to regulatory officials; and mandatory participation (a job requirement). Additionally, it was identified that cross-sector partnerships can potentially impact corporate sustainability when businesses are compelled to critically think of ways to stay engaged and when they become aware of sustainability issues from a wider perspective than that prevalent within their own organization. However, although this provides for the possibility of aligning business priorities with those of the community, as well as the SDGs, the research did not provide evidence that this would necessarily lead to enhanced delivery of the SDGs.

The research as discussed in chapter 6 demonstrated that the city plays the role of facilitator in the cross-sector social partnership process. This is because although business, residents, and other partners are stakeholders to the city, they are not necessarily considered salient stakeholders to each other. The CSSP can serve as an avenue for sharing the perspectives of different stakeholders and allowing their voices to be heard, and partnerships opportunities can be facilitated by the city. The general finding is that the city is likely to be a salient stakeholder to all sectors and can facilitate meetings between business and other sectors for the common good.

Critical reflections on the SDGs in chapter 6 reveal several findings. First, it is evident that the city (or government) is in most cases considered a stakeholder to business. They provide input at the initial stages of the material assessment when stakeholder priorities are considered. Second, businesses are willing to engage in cross-sector partnerships, but less willing to shape their corporate sustainability strategies in line with the city's sustainability focus. Third, businesses will co-deploy and partner across sectors in the delivery of sustainability and the SDGs if the initiatives are aligned with their current organizational policies, and if their current organizational policies permit cross-sector partnerships, their executive leadership actively supports cross-sector partnerships, and the initiatives do not violate the agency principle that guides its operations. Fourth, businesses tend to engage with SDGs that do not require co-deployment, and independent deployment may hamper the selection of goals and the achievement of all the SDGs. Fifth, individualized deployment of initiatives may not allow the prioritization of the same goals as the city due to customizations that may be applied. These five findings provide clear responses to research question 2 (a-g) as outlined in chapter one.

## 7.1 Propositions and Contributions

The literature review, field work, analysis and critical reflection have resulted in a series of key findings from a business perspective which fall into two groups:

### Corporate Sustainability and the SDGs

**Proposition 1:** The agency principle is a fundamental factor that guides the adoption, integration, and implementation of corporate sustainability. The principle guides the prioritization of material topics and provides justification for corporate sustainability initiatives that the business can currently support in its current reality.

**Proposition 2:** The main factors that influence the choice of material topics are: key stakeholder prioritization; relevance to/impact on the organization's long-term survival; what the business can support in its current corporate policies; and what the business can support in its current business reality.

**Proposition 3:** Stakeholder management – through a process of classification, engagement, and encouraged participation – is a fundamental factor that contributes to the adoption, integration, and implementation of corporate sustainability.

**Proposition 4:** Organizational culture is a fundamental factor responsible for the adoption, integration, and implementation of corporate sustainability.

**Proposition 5:** The corporate sustainability policies and other governance mechanisms should be applicable across every level of the organizational chart.

**Proposition 6:** Businesses should engage with relevant stakeholders at a rung of participation that would ideally fall between consultative and decisional.

**Proposition 7:** A combination of a business's organizational culture, integrated governance, stakeholder engagement efforts, and the guidance

of the agency principle are the fundamental factors responsible for the adoption, integration, and implementation of corporate sustainability.

### **Cross-sector Social Partnerships**

**Proposition 8:** Salient stakeholders (in this case the city) with direct access to a business can facilitate access to the business, thereby creating opportunities for non-salient stakeholders to engage directly with the organization.

**Proposition 9:** The close alignment of business narratives and value propositions with those of other sectors and of society is a prerequisite of the cross-sector social partnerships.

**Proposition 10:** The method used to convene the stakeholders may not be as crucial as the actual involvement of the stakeholder in participatory planning.

**Proposition 11:** Three levels of influence—external-, firm-, and intra-firm – affect a business’s corporate sustainability adoption, integration, and implementation decisions.

**Proposition 12:** The city’s efforts and sustainable development focus strongly influence the corporate sustainability prioritization of businesses that have an operational presence there.

**Proposition 13:** Businesses prioritize SDGs that have a direct impact on their value chain because they: are easily prioritized by their relevant stakeholder groups, are relevant to the long-term survival of the corporation, align with the current organizational policies and can be supported within the current business realities of the organization.

**Proposition 14:** Businesses struggle to prioritize SDGs that target the broader societal goals such as: ending poverty (goal 1); zero hunger (goal 2); quality education (goal 4); affordable and clean energy (goal 7); the conservation and sustainable use of the oceans, seas, and marine

resources (goal 14); the preservation of the biodiversity of forest, desert, and mountain eco-systems (goal 15); peace, justice, and strong institutions (goal 16).

**Proposition 15:** Businesses will prioritize SDGs that are externally focused (or target the broader societal goals) if they are prioritized by relevant stakeholder groups, are relevant to the long-term survival of the corporation, align with the current organizational policies, can be supported within the current business reality of the company and are actively supported by its executive leadership.

**Proposition 16:** Corporations prioritize material topics and target SDGs that they can independently deploy, and that do not require partnership/co-deployment. They prefer topics they can deploy within their organizational setting, where they have absolute control and competency.

**Proposition 17:** The city's efforts and sustainable development focus strongly influence the corporate sustainability prioritization of businesses that have an operational presence there.

**Proposition 18:** Independent deployment may hamper the selection of goals and the achievement of the SDGs, as individual businesses are unlikely to possess the capabilities needed to tackle grand challenges that require multi-stakeholder collaborative solutions.

**Proposition 19:** Corporate sustainability (CS) differs from corporate social responsibility (CSR). CS initiatives require not only the internal organizational commitment, but the integrated efforts of a business for their deployment. CSR efforts are primarily externally-focused, made by the business within society and geared towards the social effects of the company's activities, e.g., charitable giving or corporate sponsorship of events.

## 7.2 Contributions

Findings from this dissertation make up a set of novel contributions to corporate sustainability, stakeholder theory (classification and participation), organizational culture, cross-sector social partnerships, and agency theory literature, and also provide novel suggestions for contributions to practice.

The typology of corporate sustainability integration and implementation presented in chapter 5 contributes to theory-building in the CS strategy literature by integrating an analysis of the different roles of stakeholder engagement, organizational culture, and the agency principle for the integration and implementation of corporate sustainability. It makes a contribution to the empirical and existing CS literature through a new classification of the nature of influences (internal-, intra-firm-, and external-level of influences), that impact corporate sustainability integration and implementation strategies and processes for business.

The typology has the potential to be adapted for corporate sustainability implementation through further research. It is also helpful in raising awareness about the specific considerations that need to be examined during the corporate sustainability integration and implementation processes, providing some insight into the different influences and requirements that are essential to the successful integration and implementation of CS initiatives into a business's core operational strategies. However, organizations are dynamic in their operations, and as a result, the factors and influences that affect corporate sustainability integration and implementation will vary between businesses and will continue to change with each initiative and over extended periods. However, future revisions to this typology could aid practitioner efforts to integrate and implement corporate sustainability strategies.

This dissertation supports findings from the existing literature that suggest that the four major constituents of corporate sustainability are sustainable development (or sustainability), corporate social responsibility



stakeholder theory, and materiality (providing justifications for the business's investment in sustainability activities) (Wilson, 2003). Chapters four and five provided evidence that both the organizations studied selected material topics that significantly aligned with the targets of SDGs 3 (Health and Well-Being), 5 (Gender Equality), 6 (Clean Water and Sanitation), 9 (Industry, Innovation and Infrastructure), 10 (Reduced Inequalities), 12 (Responsible Production and Consumption), 13 (Climate Action), and 17 (Partnership). These SDGs were selected because they had direct relevance for their business products, outcomes, industry standards, productivity, and management. The evidence presented also demonstrated that their selection of SDGs aligned with broader societal goals (SDG 8 and SDG 11), and requiring externally targeted effort, was clearly linked to the fact that they were deemed to have fulfilled four criteria: relevance to stakeholder groups; relevant to the long-term survival of the corporation; alignment with current organizational policies; and supported within the current business reality of the corporation. This analysis expands the current understanding of stakeholder selection and prioritization for corporate sustainability in the existing literature because it not only identifies the factors but explains how they intersect in the two case studies.

Chapter 5 also contributes to theory building in the corporate sustainability literature by proposing two conceptual models: one for corporate sustainability governance, and the other for the materiality assessment process. Its expansion of the material assessment process identified four key factors (key stakeholder prioritization and engagement; relevance to/impact on the organization's long-term survival; what the organization can support with its organizational policies; and what the company can support in its current business reality) that influence the choice of material topics.

Chapter 6 confirms and expands on tri-sector partnership implementation theory and identifies seven factors that influence the success of cross-sector social partnerships (CSSP) : (1) proper planning

and a dedicated state office for facilitation (2) participatory planning to encourage co-ownership, trust, and open communication (3) relevant stakeholding (4) narrative similarities and differences (5) value proposition to partners (6) awareness (or lack thereof) of the nature and benefits of initiatives (7) alignment of initiatives with organizational focus and business reality.

The findings presented in chapter 6 also expand the empirical and conceptual understanding of the role of business in cross-sector partnerships by identifying five factors that drive business engagement in such partnerships:

- (1) Identified social need
- (2) Leadership and governance
- (3) Alignment with personal and organizational goals
- (4) Access to resources
- (5) Mandatory participation (a job requirement)

In particular, chapter 6 extends the existing empirical research base on business's role in addressing global social challenges and the delivery of the SDGs by identifying the logic and criteria that explain the choices businesses make as they prioritize corporate sustainability with a focus on these grand challenges. The specific findings are that:

- (1)** Corporations prioritize SDGs that can be actioned independently/internally over those that require external collaboration/partnerships for deployment.
- (2)** Independent deployment may hamper the even selection of goals and the achievement of all of the SDGs.
- (3)** individualized deployment may not allow the prioritization of exactly the same goals as the city.
- (4)** Businesses will make exceptions and prioritize SDGs that are externally- or community-focused if they meet corporate stakeholder prioritization criteria, are relevant to the company's long-term

survival, are aligned with current organizational policies, and can be supported within their current business reality.

**(5)** They will also co-deploy and partner across sectors in the delivery of sustainability projects and the SDGs if the initiatives are aligned with their current organizational policies.

**(6)** However, they may co-deploy at decisional levels of participation, and partner across sectors in the delivery of sustainability initiatives and the SDGs, if cross-sector partnerships are permitted by their current organizational policies, are actively supported by executive leadership, and the initiatives do not violate the agency principle that guide the company's operations.

**(7)** Even though SDGs with a high level of public focus are not prioritized as highly for corporate sustainability, they may be supported through philanthropy and other corporate social responsibility efforts.

Chapter 6 also confirms that corporate sustainability differs from corporate social responsibility with its finding that CS requires not only the internal organizational commitment, but the integrated efforts of the business for deployment of initiatives. Meanwhile, corporate social responsibility efforts are externally focused efforts made by the firm towards the social effects of the firm's activities.

### *Practical Contributions*

Ultimately, as a practical contribution, this dissertation builds a case for business (particularly for multinationals) as a suitable partner in the delivery of the SDGs. Its findings may be considered worthwhile because they provide potential comparisons for corporations currently engaged in corporate sustainability with a focus on the SDGs, and for others looking to become more engaged with the global sustainability agenda. It may also serve as a road-map for businesses that are indecisive about their engagement plans, encouraging them to take on a more active role in

shaping the global agenda for sustainability by partnering with the government and society at large for the successful attainment of the SDGs by 2030.

This dissertation presents illustrations of how businesses plan, integrate, and implement corporate sustainability with the aid of the material assessment process, as well as how they partner with the city and other sectors in cross-sector partnerships to plan urban sustainability initiatives. Learnings from this dissertation can be potentially adapted for broader integration of business into SDG delivery. Participatory planning initiatives can be guided by the indicators and targets of the SDGs to present opportunities for business to partner across sectors for the delivery of the SDGs. Since internal corporate sustainability efforts are influenced by a city's focus, if the city's focus is SDG-led, many internal corporate sustainability efforts could be closer aligned with the SDGs. These findings are congruent with the four themes drawn from Moore's (2015) work in chapter one which emphasize localized implementation, multistakeholder participatory planning, the importance of culture and values, and a reconfigured role for government (city) and business.

### 7.3 Potential Applications

The analysis in chapters four, five and six provides a series of potential applications which will all require future research.

1. An empirical data set of practices that reveal factors that influence the engagement and partnership of business for urban sustainability. Since there are few empirical studies of which implementation practices have been adopted, this gives local, regional, and national governance strategists, city sustainability officers, policy-makers, and citizens an idea of which practices are likely to be the most feasible.

2. An empirical data set of practices that reveal factors that influence the adoption and implementation of corporate sustainability. This provides strategists, consultants, sustainability managers and officers, academics, citizens, and other stakeholder groups with an overview of the most popular and the most feasible practices.
3. An illustration of the difference in corporate sustainability practices in two multinational corporations of different sizes and industries. This allows for an empirical demonstration of the reality of certain corporate sustainability theories regarding the voluntary behavior of businesses.
4. An analysis of the factors that influence the material topics that businesses choose and how they overlap with the SDGs. Although it is important to know which material topics are commonly focused on, it is perhaps more important, for the long term, to comprehend why such topics are chosen. While the practices might change, the logic for their adoption will likely stay the same and is therefore important for future decision-making.
5. An analysis of the patterns of motivations behind the foundation of sustainable businesses and how underlying belief systems affect the organizational culture. Patterns of belief and thinking influence organizational culture and, in effect, corporate strategies and decision-making.

These five contributions provide a basis for corporate sustainability decision-making.

## 7.4 Limitations of Study

### **Methods:**

This study relied heavily on authoritative and empirical knowledge sources. While these were important set criteria, findings may have more value if the fieldwork and analysis could include insights from a broader employee base in the corporations, exploring different experiences along the value chains,

and assessing the utility and significance of the various incentives deployed in both companies.

### **Sampling:**

Study 1 is limited by the number of interviews with employees within the case studies A and B. The research was restricted to interviews at board level and from the sustainability departments at both organizations, and thus interviewees tended to provide positive assessments of both corporate sustainability and SDG alignment. A wider breadth of evidence might have been obtained if other employee groups were added to the study, and especially those in different sectors of the value chain and non-resident in the US. Study 2 is limited by the inability to generalize nationally or globally due to the sample size, and to the fact that while many actions relating to SDG alignment could be observed, there was no empirical way of assessing whether such alignments had resulted in improvements in delivery. Although 60+ interviews are a large number when compared to prior urban sustainability studies connected to the SDGs, the data cannot be used to generalize about other CSSP in other cities, which will have varying socio-economic, demographic, and ecological landscapes.

### **SDG classification:**

In chapter 6, the SDGs are classified according to five focus areas: people, planet, prosperity, peace, and partnership, and by the degree of public (external) focus vs internal focus. Different observations could emerge if classification groups were different.

### **City of study:**

The fieldwork was based in Cleveland, Ohio, in the US. Conceptual differences may be prominent in other societies or cultures (Matten and Moon, 2008). More evidence could be achieved if other cities were added to the study. Finally, this study focused on multinationals, which may have slight dissimilarities with other business structures such as some family-

owned businesses. There may also be location-based issues that are specific to the city or region studied. Studies done in different locations may yield different results.

## 7.5 Directions for Future Research

It is understood that all empirical studies are subject to revalidation, so future research can investigate the generalizability of the findings in this dissertation. Additionally, there are opportunities for future research to address the limitations of this study, which are outlined in the previous section. Briefly, five other directions for further research are suggested. The first and the second relate to understanding how the results in this dissertation vary across settings. The third concerns the development of more case studies on corporate sustainability, cross-sector partnerships, and participatory planning. The fourth would be to focus on impact studies, including the impact of corporate sustainability efforts on SDG delivery, on the business's financial results, and on a company's reputation. The fifth option would be to assess the impact of the SC2019 initiative on the city's sustainable development efforts. These are further explained as follows:

1. The research presented here could be enhanced by further studies that consider an expanded sample of organizations of varying size, possibly with a different structure (SMEs, startups, benefit corporations, family-owned businesses, NGOs, etc.) that are headquartered outside the US.
2. Findings and proposed models presented in this research can be empirically tested in other settings such as other countries or other sectors, or by organizational size, or sampling other businesses with less mature corporate sustainability approaches and practices.
3. Since there are limited examples of cross-sector partnerships and participatory planning in the US, further, in-depth case studies in the US and internationally are necessary. Comparative studies of these cases would result in a clearer understanding of the methods, application, and roles of multiple stakeholder groups. This would benefit state and other governmental sustainability planning/projects.

4. Case studies can also be designed to focus on the impact of corporate sustainability initiatives on SDG delivery, on the business's bottom line, and on its reputation.
5. The initial 10-year focus of the Sustainable Cleveland 2019 initiative ended after the fieldwork for this study was completed. A useful direction for future research would be to investigate the impact of the SC2019 initiative on Cleveland's urban sustainability levels.



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## **APPENDICES**

### **Appendix 1: History of Fairmount Santrol: Foundation to 1st June 2018**

In 1978, Bill Conway purchased a small silica sand producer located in Chardon, Ohio registered as Walter C. Best, Inc. The company started supplying fractured sand to Halliburton Services— a leading service provider to the oil and gas market— around 1980–1981. In 1984, the company partnered with Chuck Fowler, who was at the time the president of sand operations at what is Martin Marietta Corporation, to acquire two other sand businesses: one in Geauga County, Ohio and another, Wedron Silica, in Wedron, Illinois. The partnership resulted in a merger of Best Sands and Wedron Silica and the formation of Fairmount Minerals in 1986. Both Conway and Fowler believed the partnership would be a good fit because they shared complementary business philosophies and held similar opinions about their responsibilities to the communities in which they operated (according to company’s archived documents).

In 1991, Fairmount Minerals acquired Technisand Inc. and Santrol (along with its sand-coating technologies) from British Industrial Sand. This provided Fairmount with the ‘sand-coating with resin’ technology. In 1996, 50%of Fairmount Minerals’ shares were acquired by Kirtland Capital Partners II. However, these were bought back in 2004 to create a majorly employee-owned organization. In 2010, American Securities Capital Partners acquired 51%of the company stock to allow Fairmount to meet its liquidity needs. In 2014, Fairmount Minerals rebranded itself as Fairmount Santrol. It became a publicly held company, trading on the New York Stock Exchange under the symbol FMSA.

In December 2017, Fairmount Santrol announced a merger with Unimin Corporation, a wholly owned subsidiary of Belgium’ SCR-Sibelco, is one of the largest mineral producers in North America, with operations across the US, Canada and Mexico (where it is known as Grupo Materias Primas de México). This helped to reposition the business as an industrial mineral company with an annual revenue of

about \$2bn. Unimin provides numerous multi-mineral products, including silica sand with feldspar, nepheline syenite, lime, clays (including kaolin), calcium carbonate, and olivine to industrial customers in the glass, construction, ceramics, coatings, polymers, and foundry markets. At the time of the merger, it owned 38 facilities in the US, Canada, and Mexico. The merged entity benefited from Unimin's extensive logistics and distribution network with access to five Class I railroads, many in-basin oil and gas operating terminals, and strong unit-train capabilities. Unimin Corporation published its first Global Reporting Initiative (GRI) report in 2011 and continued to do so periodically.

The merger was finalized on June 1, 2018, with a name change to Covia Holdings Corporation (NYSE: CVIA). It resulted in combined assets, resources, and capabilities which include more than 50 plants and 94 operating terminals accessible to all major Class I railroads. The merger was financed with a seven-year \$1.65bn senior secured term loan ("Term Loan") and a five-year \$200m senior secured revolving credit facility ("Revolving Credit Facility") syndicated by Barclays and BNP Paribas. Jenniffer Deckard, President and Chief Executive Officer of Fairmount Santrol, continued to serve as President and Chief Executive Officer of Covia. Covia's Board of Directors and management team is made up of members of the leadership teams from both legacy companies (according to Fairmount Santrol, Unimin Corporation, and Covia Holdings Corporation websites).

## **Appendix 2: History of Eaton Corporation: Founding to 31<sup>st</sup> December 2013**

Eaton Corporation was founded in 1911 by Joseph Oriel Eaton, his brother-in-law—Henning O. Taube—and Viggo V. Torbensen as Torbensen Gear and Axle Co. in Bloomfield, New Jersey. In 1914, the company moved to Cleveland, Ohio and was incorporated in the state of Ohio as The Torbensen Axle Company in 1916. It was acquired by Republic Motor Truck Company in 1917. In 1919, Joseph Eaton and Viggo Torbensen formed the Eaton Axle Company, which became successful enough to be able to buy back Torbensen Axle Co. from Republic Motor Truck Company in 1922, after which the company name was changed to Eaton Axle and Spring Company.

Over the years, the company made several strategic acquisitions in the automobile industry, diversifying into the production of automobile components such as valves, pumps, heating, and precision engine parts. In 1932, the company changed its name to Eaton Manufacturing Company. Joseph Eaton died in 1949, but the company continued to grow by diversification through acquisitions. It acquired Fuller Manufacturing in 1958 and Yale and Towne Manufacturing in 1965, after which, it changed its name to Eaton Corporation. During the automobile industry recession of the 1970s, Eaton adopted a 'recession-resistant diversity and balance' strategy, to make up for the adverse effects of decline in the sales of domestic vehicles. This resulted in the acquisition of many high-tech electronic companies and the divestiture of its vehicle divisions and all other unprofitable plants. By 1984, the electronic products division was more profitable than the vehicle components division of the business.

It maintains this strategy and made some notable acquisitions, such as Westinghouse Corp's power distribution and control business in 1994 and Aeroquip-Vickers in 1999, which solidified Eaton's position as a major player in the fluid products industry. Its market leadership status was strengthened with the purchase of the remaining interests of two joint ventures, Japan's SEHYCO in 2001 and China's JEHYCO in 2002. In 2003, Eaton's Electrical Distribution and Control business (formerly known as Cutler-Hammer) acquired the electrical division of Delta plc. This

gave it the facility to meet IEC standards. In 2004, it acquired Powerware a UPS design and production company. In 2012, Eaton purchased Cooper Industries, based in Ireland. Part of the terms of the acquisition was a reincorporation in Ireland and the registration of a head office in Dublin, Ireland. The operational headquarters, however, remained in Cleveland, Ohio. In 2013, it moved its operational headquarters to the Eaton Center located in Beachwood, Ohio.

### **Leadership structure**

A desk review of numerous archived documents provided during this study, as well as other publicly accessible information on Eaton Corporation, revealed many interesting details. The first is its leadership model. Eaton has a unique leadership model, where the chief executive officer of Eaton Corporation also serves as the chairman of the board. Its board committees are chaired by independent directors while a lead director assumes specific responsibilities on behalf of the independent directors. The company claims that this model has been highly effective and beneficial, since the chairman sets the tone and direction for the company, while also having the primary responsibility as CEO for managing day-to-day operations. The board evaluates the leadership structure annually and oversees the election of a new CEO. At the end of the February 2017 annual evaluation, the board concluded that the current leadership structure remained the best board leadership structure for the company and its shareholders. The leadership team section of the company website claims that this model is highly effective with the addition of a lead director, stating the role of the lead director includes “chairing meetings of the Board at which the Chairman is not present (including Executive Sessions of the Board), approving the agenda and schedule for Board meetings on behalf of the independent directors, approving information sent to the Board, serving as liaison between the Chairman and the independent directors and being available for consultation and direct communications with shareholders and other company stakeholders”. It further explains that the “Lead Director has the authority to call meetings of the independent directors, retain outside advisors who report directly to the Board of Directors, and that the Lead Director’s performance is assessed annually by the Board in a process led by the Chair of the Governance



Committee. The position of Lead Director is elected annually by the independent directors” (Eaton Inc. website, 2018).

In January 2019, Eaton’s board of directors had 12 members and consisted of the Chairman and Chief Executive Officer, Eaton Corporation; Vice-Chairman and Chief Financial and Planning Officer, Eaton Corporation and 10 non-executive directors – one Lead Director, and nine other independent directors. Aside from the Chairman of the Board, eight of the other members were current or retired CEOs of other corporations, five of which were publicly traded companies. The Audit, Compensation and Organization, Finance, and Governance Committees are chaired by independent directors and the company claimed that the Chairman has benefited immensely from the extensive leadership experience represented on its Board of Directors. Information collected from openly accessible company documents showed that in 2019, the board was composed of three females (25%) and nine males (75%).

## Appendix 3: SEC Order Approving Plan of Distribution

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 93981 / January 13, 2022

ADMINISTRATIVE

PROCEEDING File No. 3-20163

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**In the Matter of**

**Covia Holdings Corp. Fairmount Santrol  
Holdings Inc.,**

**Respondents.**

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**ORDER APPROVING PLAN OF  
DISTRIBUTION**

On December 8, 2020, the Commission issued an Order Instituting Cease-and-Desist Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings, and Imposing a Cease-and-Desist Order (the “Order”)<sup>1</sup> against Covia Holdings Corp. (“Covia”) and Fairmount Santrol Holdings Inc.

(“Fairmount”), now known as Bison Merger Sub I, LLC (collectively, the “Respondents”). In the Order, the Commission found that from 2014 to 2018, Fairmount, a provider of sand-based products used by oil and gas exploration and production companies for fracking, misled investors by overstating the performance and commercial potential of high-margin proppant products it was developing and selling, PowerProp, Propel SSP and Propel SSP 350. Specifically, the Commission found that Fairmount made materially false and misleading statements about these products appeared in offering documents in connection with its 2014 initial public offering and two subsequent offerings in 2016; in annual, quarterly, and current reports filed with the Commission; in presentations to investors and analysts; and on the company’s website. At the end of June 2020, Covia and its U.S. subsidiaries, including Fairmount, filed voluntary petitions for Chapter 11 bankruptcy reorganization.

The Commission ordered Respondents to pay, jointly and severally, a penalty of \$17 million. Their liability to the Commission was deemed satisfied by a cash payment from Covia in the amount of \$1 million pursuant to Covia Holdings Corporation and its Debtor Affiliates’ confirmed Chapter 11 plan or an order of the bankruptcy court allowing such claim and authorizing such payment. The Commission also established a Fair Fund, pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002, so the penalty paid can be distributed to harmed investors (the “Fair Fund”).

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<sup>1</sup> Securities Act Rel. No. 10897 (Dec. 8, 2020).

The Fair Fund includes the \$1,000,000.00 paid by the Respondents. The assets of the Fair Fund are subject to the continuing jurisdiction and control of the Commission. The Fair Fund has been deposited in an interest-bearing account at the U.S. Department of the Treasury's Bureau of the Fiscal Service, and any interest accrued will be added to the Fair Fund.

On November 16, 2021, the Division of Enforcement, pursuant to delegated authority, published a Notice of Proposed Plan of Distribution and Opportunity for Comment ("Notice"),<sup>2</sup> pursuant to Rule 1103 of the Commission's Rules on Fair Fund and Disgorgement Plans ("Commission's Rules");<sup>3</sup> and simultaneously posted the Proposed Plan of Distribution (the "Proposed Plan"). The Notice advised interested persons that they could obtain a copy of the Proposed Plan from the Commission's public website or by submitting a written request to Amy Sumner, United States Securities and Exchange Commission, 1961 Stout Street, Suite 1700, Denver CO 80294. The Notice also advised that all persons desiring to comment on the Proposed Plan could submit their comments, in writing, within 30 days of the Notice. The Commission received no comments on the Proposed Plan during the comment period.

The Proposed Plan provides for the distribution of the Net Available Fair Fund<sup>4</sup> to investors who purchased Securities as of the Relevant Date and suffered a Recognized Loss as calculated by the methodology used in the Plan of Allocation.

The Division of Enforcement now requests that the Commission approve the Proposed plan.

Accordingly, it is hereby ORDERED, pursuant to Rule 1104 of the Commission's Rules,<sup>5</sup> that the Proposed Plan is approved, and the approved Plan of Distribution shall be posted simultaneously with this order on the Commission's website at [www.sec.gov](http://www.sec.gov).

For the Commission, by the Division of Enforcement, pursuant to delegated authority.<sup>6</sup>

Vanessa A. Countryman Secretary

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<sup>2</sup> Exchange Act Rel. No. 93579 (Nov. 16, 2021).

<sup>3</sup> 17 C.F.R. § 201.1103.

<sup>4</sup> All capitalized terms used herein but not defined shall have the same meanings ascribed to them in the Proposed Plan.

<sup>5</sup> 17 C.F.R. § 201.1104.

<sup>6</sup> 17 C.F.R. § 200.30-4(a)(21)(iv).

## Appendix 4: Questionnaire 1

### 1. Human Resources

Please select the answer that you feel is the most appropriate.

This questionnaire is designed to measure your opinion so there is no right or wrong answer.

1. The hiring process in my organization is effective in identifying the right people for jobs.

- |                                      |  |
|--------------------------------------|--|
| <input type="radio"/> Strongly agree | <input type="radio"/> Disagree Strongly Disagree |
| <input type="radio"/> Agree          | <input type="radio"/>                            |
| Neither agree nor disagree           |  |
| <input type="radio"/>                |  |

2. The individuals that are hired in this company are the best qualified individuals for the job.

- |                                      |                             |  |
|--------------------------------------|-----------------------------|--|
| <input type="radio"/> Strongly agree | <input type="radio"/> Agree | <input type="radio"/> Disagree Strongly disagree |
| Neither agree nor disagree           |                             | <input type="radio"/>                            |
| <input type="radio"/>                |                             |  |

3. I have a high level of job satisfaction

- |                                      |                             |  |
|--------------------------------------|-----------------------------|--|
| <input type="radio"/> Strongly agree | <input type="radio"/> Agree | <input type="radio"/> Disagree Strongly disagree |
| Neither agree nor disagree           |                             | <input type="radio"/>                            |
| <input type="radio"/>                |                             |  |

4. Corporate Sustainability is a primary focus in hiring new personnel in this company

- |                                      |                             |  |
|--------------------------------------|-----------------------------|--|
| <input type="radio"/> Strongly agree | <input type="radio"/> Agree | <input type="radio"/> Disagree Strongly disagree |
| Neither agree nor disagree           |                             | <input type="radio"/>                            |
| <input type="radio"/>                |                             |  |

5. Corporate Sustainability training is provided in the company at the earliest possible opportunity.

- |                                      |                             |  |
|--------------------------------------|-----------------------------|--|
| <input type="radio"/> Strongly agree | <input type="radio"/> Agree | <input type="radio"/> Strongly disagree Disagree |
| Neither agree nor disagree           |                             | <input type="radio"/>                            |
| <input type="radio"/>                |                             |  |

6. I fully understand Corporate Sustainability procedures associated with my job.

- |                                      |                             |  |
|--------------------------------------|-----------------------------|--|
| <input type="radio"/> Strongly agree | <input type="radio"/> Agree | <input type="radio"/> Strongly disagree Disagree |
| Neither agree nor disagree           |                             | <input type="radio"/>                            |
| <input type="radio"/>                |                             |  |

7. I am clear about what my responsibilities are for Corporate Sustainability.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree  
☐

☐

8. Training has given me a clear understanding of all those aspects of my job that are critical to

☐ Corporate  
Sustainability. ☐ Strongly  
agree  
Agree ☐

☐ Neither agree nor disagree ☐ Strongly disagree  
Disagree ☐

9. I am encouraged by senior personnel to discuss any unsustainable procedures or practices I may observe.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐
☐

## 2. MY COLLEAGUES

Please select the answer that you feel is the most appropriate.

This questionnaire is designed to measure your opinion so there is no right or wrong answer.

10. My colleagues consider Corporate Sustainability issues seriously while performing their job duties.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

11. My colleagues are enthusiastic about improving Corporate Sustainability.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

12. My colleagues are willing to report any unsustainable procedures or practices they may observe.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

### 3. MY ORGANIZATION

Please select the answer that you feel is the most appropriate.

This questionnaire is designed to measure your opinion so there is no right or wrong answer.

13. This organization is continually improving its mechanisms for learning about Corporate Sustainability.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

14. Sufficient resources are available for Corporate Sustainability practices in my organization.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

15. Top management is personally involved in Corporate Sustainability activities on a routine basis.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

16. Personnel are actively encouraged to participate in initiatives that can improve Corporate Sustainability.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

17. The company really cares Corporate Sustainability efforts habits and practices of the people who work here.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐
☐

18. Management places a high priority on Corporate Sustainability training.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree  
☐

☐

19. Corrective action is always taken when management is told about unsustainable practices.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree  
☐

☐

20. I am satisfied with the recognition, praise and rewards given in this organization for integrating corporate sustainability.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree  
☐

☐

21. Corporate Sustainability matters are given high priority at company meetings.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree  
☐

☐

22. My organization will stop work due to Corporate Sustainability concerns even if they are going to lose money.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree  
☐

☐

23. Suggestions to improve Corporate Sustainability are always acted upon.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree  
☐

☐



24. People who work here are recognized for integrating sustainability in their work decisions and efforts.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree  
☐

☐

25. The standard of corporate sustainability is very high in my work place.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree  
☐

☐

#### 4. MY DEPARTMENT

Please select the answer that you feel is the most appropriate.

This questionnaire is designed to measure your opinion so there is no right or wrong answer.

26. Corporate sustainability is taken seriously in my department; it is not just a cosmetic exercise.

- ☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

27. Managers in this department would stop us from working due to Corporate Sustainability concerns, even if it meant losing money.

- ☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

28. A consistent message that work pressures must not compromise Corporate Sustainability is communicated by the department management to the workforce.

- ☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

29. Corporate Sustainability is the top priority when work initiatives are decided in this department.

- ☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

30. I am satisfied with the way I am kept informed about what takes place in my department.

- ☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

31. There is good communication in this department about Corporate Sustainability issues.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

32. I am always informed about the outcome of department meetings that address Corporate Sustainability.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

33. I am kept informed about the company's Corporate Sustainability policies, Corporate Sustainability goals and Corporate Sustainability performance assessments.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

34. The department is very effective in communicating Corporate Sustainability information.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

35. I am encouraged to conduct Corporate Sustainability analysis on projects and report on the business case.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

36. In my department all jobs have Corporate Sustainability procedures, instructions or rules.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

37. Whenever I see Corporate Sustainability regulations being broken, I point it out.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree  
☐

☐

38. Departmental rules make it easy for me to identify procedures that are not sustainable.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree  
☐

☐

39. Good proposals on how to improve Corporate Sustainability are not stopped even if they cost too much.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐☐

## 5. CORPORATE SUSTAINABILITY ON MY OWN ROLE

Please select the answer that you feel is the most appropriate.

This questionnaire is designed to measure your opinion so there is no right or wrong answer.

40. I perceive corporate sustainability as a top priority while performing my duties.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

41. I feel involved when corporate sustainability procedures, instructions or rules are developed or reviewed in this department.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

42. I am accountable for reporting corporate sustainability violations – actual or potential – in this department.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

43. I can influence corporate sustainability performance in my department.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

44. I have a good control over the corporate sustainability outcomes of my job.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

☐

45. I am very satisfied with my involvement in corporate sustainability in my department.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

46. I have a fair opportunity to influence the decisions being made by my superiors.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

47. I do not ignore corporate sustainability regulations to get the job done.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

48. There is a lot I can do to further improve corporate sustainability here.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

49. Incentives do not encourage me to ignore sustainability rules.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

50. I do not receive financial rewards for non-integration of sustainability on my assignments.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Strongly disagree ☐ Disagree

☐

## 6. MY MANAGER

Please select the answer that you feel is the most appropriate.

This questionnaire is designed to measure your opinion so there is no right or wrong answer.

51. Supervisors should not reject suggestions for corporate sustainability changes.

- ☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

52. My immediate boss is receptive to ideas on how to improve corporate sustainability.

- ☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

53. I get praised for integrating corporate sustainability on my projects and assignments.

- ☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

54. Employees trust senior management in this department.

- ☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

55. The management in this organization / department listens to us and cares about our concerns.

- ☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

56. Departmental managers are respected role models in our company.

- ☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree
 ☐ Neither agree nor disagree

## 7. OUR GLOBAL TEAMS

Please select the answer that you feel is the most appropriate.

This questionnaire is designed to measure your opinion so there is no right or wrong answer.

57. Even if I am in a hurry, I try to listen and not interrupt or “talk over” others.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree  
 Neither agree nor disagree

☐

58. When appropriate, I take the initiative and time to share my knowledge and experience on corporate sustainability/SDGs with others, even if this means that a task takes more time.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree  
 Neither agree nor disagree

☐

59. Language differences in multi-cultural employees are not a threat to corporate sustainability integration and deployment.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree  
 Neither agree nor disagree

☐

60. I enjoy working with multi-cultural employees on corporate sustainability initiatives.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree  
 Neither agree nor disagree

☐

61. There are no differences in the deployment of corporate sustainability by employees from different cultures.

☐ Strongly agree
 ☐ Agree
 ☐ Strongly disagree
 ☐ Disagree  
 Neither agree nor disagree

☐
☐



## 8. DEMOGRAPHICS

**Thank you for taking the time to complete this questionnaire.**

**Please take a few more minutes to answer the following questions as accurately as possible.**

62. Name:

63. Position held:

64. Gender:

65. Age:

66. Educational Qualifications:

67. Organization Name

## Appendix 5: Questionnaire 2

### DEFINITIONS

**This section is designed to measure your opinion so there is no right or wrong answer.**

1. In your own words, based on your experience, beliefs and practice please define (or describe) the following:  
**Sustainability:**

2. In your own words, based on your experience, beliefs and practice please define (or describe) the following:  
**Corporate Sustainability:**

3. In your own words, based on your experience, beliefs and practice please define (or describe) the following:  
**Sustainable Development Goals (SDGs):**

## PROBING THE DEFINITIONS

Please select the answer that you feel is the most appropriate.

This section is designed to measure your opinion so there is no right or wrong answer.

4. The barriers for the incorporation of sustainability principles into every department and Projects are a lot stronger than the enablers.

☐ Strongly agree
 ☐ Agree
 ☐ Disagree
 ☐ Strongly disagree

Neither agree nor disagree

☐
☐

5. Failed institutions undermine the very principles that sustainability champions.

☐ Strongly agree
 ☐ Agree
 ☐ Disagree
 ☐ Strongly disagree

Neither agree nor disagree

☐
☐

6. Corporate sustainability efforts should include issues such as stakeholder engagement, community participation and supply chain integrity, and fairness of an organization's labor practices.

☐ Strongly agree
 ☐ Agree
 ☐ Disagree
 ☐ Strongly disagree

Neither agree nor disagree

☐
☐

7. Corporate sustainability efforts should include training, education and development of stakeholders.

☐ Strongly agree
 ☐ Agree
 ☐ Disagree
 ☐ Strongly disagree

Neither agree nor disagree

☐
☐

8. My industry is not likely to receive the same scrutiny as others would, thus presenting a potential barrier to the integration of sustainability.

☐ Strongly agree
 ☐ Agree
 ☐ Disagree
 ☐ Strongly disagree

Neither agree nor disagree

☐
☐

9. Non-integration of corporate sustainability has little to no impact to corporations in my industry.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Disagree ☐ Strongly disagree  
☐

☐

10. Pressure groups have little impact on the integration of sustainability in corporations in my industry.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Disagree ☐ Strongly disagree  
☐

☐

11. Effecting new stringent city wide sustainability standards or rules or effectively policing the implementation of existing agenda would encourage businesses to comply and Integrate sustainability into their processes.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Disagree ☐ Strongly disagree

☐
☐

12. Using Successful corporate sustainability Case Studies as a blueprint for corporate sustainability will help to drive the integration of corporate sustainability.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Disagree ☐ Strongly disagree

☐
☐

13. Sustainability measures that address value creation, good governance, and societal contribution are more relevant than those that address environmental integrity.

☐ Strongly agree ☐ Agree  
Neither agree nor disagree

☐ Disagree ☐ Strongly disagree

☐
☐

## THE BUSINESS CASE

**This section is designed to measure your opinion so there is no right or wrong answer.**

14. What is the Business Case for sustainability in your corporation / department?

15. What enablers drive the integration of sustainability in your corporation /department?

16. Rank the identified drivers of sustainability in order of relevance, with 1 being most relevant and 10 being least relevant to your department / corporation.

17. What barriers prevent further integration of sustainability in your corporation / department?

18. Rank the identified barriers to sustainability in order of relevance, with 1 being most relevant and 10 being least relevant to your department / corporation.

19. What more do you feel can be done to further improve the integration of sustainability with your core organizational strategies?

**PROBING THE BUSINESS CASE FOR SUSTAINABILITY DRIVERS**

**Please select the answer that you feel is the most appropriate.**

**This section is designed to measure your opinion so there is no right or wrong answer.**

- \* 20. Choose the most applicable to the above statement - Strongly Disagree, Disagree, Undecided, Agree, Strongly Agree

Give reason in comment box below.

**Embracing eco-efficiency has the impact of reducing costs.**

- \* 21. Choose the most applicable to the above statement - Strongly Disagree, Disagree, Undecided, Agree, Strongly Agree

Give reason in comment box below.

**Sustainability increases revenues for the organization, with more investment in research and development towards more sustainable products allowing the organization to have a competitive edge, albeit for a minimum duration as competitors catch up (Silvius, Schipper, Planko, et al., 2012).**

- \* 22. Choose the most applicable to the above statement - Strongly Disagree, Disagree, Undecided, Agree, Strongly Agree

Give reason in comment box below.

**Intangibility of Products, service offerings or departmental outputs may hide non-conformity to sustainability?**

## THE CORPORATE SUSTAINABILITY LANDSCAPE

**This section is designed to measure your opinion so there is no right or wrong answer.**

23. What role does sustainability play in your organization?

24. How has the company's sustainability focus evolved over the past few years?

25. How long has the journey to embedding sustainability taken?

26. How much longer do you think it will be to your goal?

27. How do you think the process can be accelerated?

28. How have the aforementioned drivers to sustainability been leveraged in the past?

29. How have barriers to sustainability integration been overcome in the past?

30. How aligned is sustainability with your core organizational strategies, culture, mission and vision?

31. Who / what department is focused on sustainability?

32. Is sustainability a focus of every department or of some specific department?

33. How is everyone encouraged to be more involved?

34. Are sustainability efforts measured by set goals, objectives, KPIs? Or rewarded by bonus?

35. What role does the organizational leadership play in the integration of sustainability?

36. Is sustainability initiated and driven from the top or by the dominant coalition of the bottom?

37. How does your role relate to sustainability?

38. What more can be done in your organization to improve sustainability?



**DEMOGRAPHICS**

**Thank you for taking the time to complete this questionnaire.**

**Please take a few more minutes to answer the following questions as accurately as possible.**

39. Name:

40. Position held:

41. Gender:

42. Age:

43. Educational Qualifications:

44. Organization

## Appendix 6: Manual Code – FMSA and Eaton

Interviewee	Keywords	Key Sentences / Definitions
Eaton Corporation	<p>ROI, cost out, customer demand, government regulations, Regulations, customer demands, cost out, reputational risk, conflicting priorities, depends on the efficiency of R&amp;D, commercial success, a values-based company, operating ethically, people supply chain, customers, communities, and the environment, customer and shareholder, throughout the organization requirements, evolving regulations, changing markets, focus on similar issues, evolved in how we report on our progress, how we integrate sustainability issues throughout the organization, increased pressure from shareholders, customers, and governments, improved business cases for capital projects, a better business case, aligned in theory, fairly aligned in practice, Every department, employee engagement activities, cross-functional collaboration on projects, and governance structures.</p> <p>tracked in our goals/planning system, associated KPIs, bonus, awards, driven from the top, coalition of bottom, both, assessing stakeholder needs, areas of biggest potential, integrating sustainability topics</p>	<p><b>SD:</b> Sustainability is the ability to continue in current state into the future. When we talk about sustainability of Eaton Corporation (as opposed to sustainability of the environment, sustainability of finances, etc), we mean the ability of Eaton Corporation to continue to operate now and into the future, by taking into account the topics that are important to our key stakeholders (through activities like materiality analyses, strategic plans, etc)(S)</p> <p><b>CS:</b> Same as SD(S)</p> <p><b>SDG:</b> The sustainable development goals are a set of stretch targets, coordinated by the UN and informed by hundreds of stakeholders, that will ideally get society to a more sustainable and equitable place by 2030. Public-private partnerships, policy shifts, and billions of dollars of investment will be required to achieve them. (S)</p> <p>business case will differ depending on which facet of sustainability</p> <p>Help all our internal stakeholders understand all the pressures from external stakeholders on the other owners of material topics.</p> <p>We are a values-based company, so operating ethically to our people, supply chain, customers, communities, and the environment is how we work</p> <p>help all our customers operate more sustainably and efficiently.</p> <p>our vision is to improve the quality of life and the environment through the use of power management technologies and services.</p> <p>our product portfolio is heavily influenced by sustainability</p> <p>steadily building on our core sustainability strategies,</p> <p>influenced by changes in reporting standards such as GRI,</p> <p>Sustainability is not a goal with an end state to reach, it is a way of operating</p> <p>It is not a journey with an end date, and we've been focusing on aspects of sustainability since our company's inception over 100 years ago. We've been reporting on our corporate sustainability performance, in a modern sense of the word, for over 10 years.</p> <p>The corporate sustainability program is run out of the EHS department. Our SVP of EHS coordinates with the CEO on Sustainability initiatives.</p> <p>Sustainability goals, like all business goals, are tracked in our goals/planning system, with associated KPIs</p>

		<p>Merit increases and bonuses for every employee (including the leadership) are dependent on performance on all goals</p> <p>The CEO and members of the senior leadership team sponsor our efforts to achieve our aspirational goal to be active stewards of the environment, focused on product development, environmental footprint reduction, and employee engagement.</p>
FMSA	<p>Sustainable Development pays, we save millions in tangible "SD Pays" each year. Doing the right thing. Doing good and doing well. Recruitment, retention and engagement of top talent. CEO, EVP, VP, senior leader support. Right thing to do, adds business value. Getting our permits renewed / positive community engagement. Saving money. Innovation. Balancing production demands vs. volunteering goals. High upfront costs to install / purchase renewable energy. Some cultural barriers - so folks may not be fully on the bus yet. Move to integrated reporting: produce one report that wraps around the 10-k, instead of the 10-k wrap PLUS CSR Report. It's simple cost saving. AI Summit. GRI G4 materiality process. most material topics. Still have a long way to go, it will be at least 2025 till we get there. more SD Teams. SD Teams meet face to face. 5 regional SD Coordinators. senior level support. all departments. annual bonus. AI Summits every 3-4 years. opportunities to lead SD Teams. develop skills outside the primary job function. SMART goals. 20% of our bonus is determined by the results of the 13 SD Teams each year. Corporate Sustainability. mergers with company with similar sustainability approach, merger between founders with similar philosophies about responsibility to the environment</p>	<p>SD: People, Planet, Prosperity. Loving the species of all children, of all time, forever. Working toward a flourishing world for all. Enough, for all, forever. (S)</p> <p>CS: Operating your business in a way that takes into account People, Planet, Prosperity in every decision. Leveraging your Business strategy in total alignment with your sustainability strategy. (S)</p> <p>SD: 17 key topic areas that business, government, NGOs and society will focus on to create a better world. (S)</p> <p>20% of our bonus is also tied to the achievement of our SD goals each year</p> <p>SD definitely promotes a culture of innovation and empowers our Family Members (employees) to think out of the box and advance innovation and spread best practices. 13 SD Teams. determines 20% of our bonus. we have large scale AI Summits every 3-4 years.</p> <p>Going from 161 topics to 17 to actively manage. This gave us renewed focus on our highest impact opportunities /topics in SD to manage.</p> <p>goal is 100% engagement of Family Members (employees) constantly searching out and offering volunteer opportunities in our communities</p> <p>Our mission is "Do Good. Do Well"</p> <p>20% of everyone's bonus is determined by the results of our 13 SD Teams each year</p> <p>CEO and other senior leaders very involved in the SD Advisory Committee - an advisory group that approves and measures the goals of the 13 SD Teams.</p> <p>Would love to get to full 100% engagement - meaning everyone is on one of the 13 SD Teams and everyone participates at least a couple hours / year in volunteering in their community.</p>

## Appendix 7: Emergent Themes Eaton and FMSA

Interviewee	Emergent Theme 1 - Leadership	Emergent Theme 2 - Integrated Sustainability Governance Policies And Governance Structure	Emergent Theme 3 - Values and belief System	Emergent Theme 4 - Stakeholder Priorities	Emergent Theme 5 - Organization Focus	Emergent Theme 6 - business Case	Emergent Theme 7 - Rewards / Incentives
EATON CORP	<p>driven from the top</p> <p>The corporate sustainability program is run out of the EHS department.</p> <p>The CEO and members of the senior leadership team sponsor our efforts to achieve our aspirational goal to be active stewards of the environment, focused on product development, environmental footprint reduction, and employee engagement.</p>	<p>, throughout the organization requirements, evolving regulations,</p> <p>evolved in how we report on our progress, how we integrate sustainability issues throughout the organization</p> <p>fairly aligned in practice</p> <p>governance structures</p> <p>We are a values-based company, so operating ethically to our people, supply chain, customers, communities, and the environment is how we work</p> <p>help all our customers operate more sustainably and efficiently.</p> <p>The corporate sustainability program is run out of the EHS department. Our SVP of EHS coordinates with the CEO on Sustainability initiatives</p>	<p>Sustainability is the ability to continue in current state into the future. When we talk about sustainability of Eaton Corporation (as opposed to sustainability of the environment, sustainability of finances, etc), we mean the ability of Eaton Corporation to continue to operate now and into the future, by taking into account the topics that are important to our key stakeholders (through activities like materiality analyses, strategic plans, etc)(S)</p> <p>CS: Same as SD(S)</p> <p>SDG: The sustainable development goals are a set of stretch targets, coordinated by the UN and informed by hundreds of stakeholders, that will ideally get society to a more sustainable and equitable place by 2030. Public-private partnerships, policy shifts, and billions of dollars of investment will be required to achieve them. (S)</p> <p>business case will differ depending on which facet of sustainability</p> <p>Help all our internal stakeholders</p>	<p>people, supply chain, customers, communities, and the environment, customer and shareholder</p> <p>pressure from shareholders, customers and governments,</p> <p>Every department,</p> <p>employee engagement activities, cross functional collaboration on projects</p>	<p>tracked in our goals/planning system, associated KPIs</p> <p>coalition of bottom, both, assessing stakeholder needs, areas of biggest potential,</p> <p>integrating sustainability topics</p> <p>influenced by changes in reporting standards such as GRI,</p>	<p>ROI</p> <p>cost out</p> <p>customer demand</p> <p>government regulations</p> <p>Regulations</p> <p>customer demands</p> <p>cost out</p> <p>reputational risks,</p> <p>conflicting priorities</p> <p>depends on the efficiency of R&amp;D</p> <p>commercial success</p>	<p>bonus, awards</p> <p>Merit increases and bonuses for every employee (including the leadership) are dependent on performance on all goals</p>

			<p>understand all the pressures from external stakeholders on the other owners of material topics.</p> <p>our vision is to improve the quality of life and the environment through the use of power management technologies and services,</p> <p>our product portfolio is heavily influenced by sustainability</p> <p>steadily building on our core sustainability strategies</p> <p>Sustainability is not a goal with an end state to reach, it is a way of operating</p>				
<b>FMSA</b>	<p>CEO, EVP, VP, senior leader support,</p> <p>senior level support,</p> <p>CEO and other senior leaders very involved in the SD Advisory Committee - an advisory group that approves and measures the goals of the 13 SD Teams</p>	<p>Move to integrated reporting; produce one report that wraps around the 10-k, instead of the 10-k wrap PLUS CSR Report</p> <p>5 regional SD Coordinators,</p> <p>Corporate Sustainability</p>	<p>Doing the right thing.</p> <p>Doing good and doing we</p> <p>Right thing to do</p> <p>Still have a long way to go,</p> <p>it will be at least 2025 till we get there</p> <p>opportunities to lead SD Teams,</p> <p>develop skills outside the primary job function</p> <p>People, Planet, Prosperity. Loving the species of all children, of all time, forever. Working toward a flourishing world for all, forever.</p> <p>17 key topic areas that business,</p>	<p>AI Summit,</p> <p>GRI G4 materiality process,</p> <p>most material topics</p> <p>SD Teams,</p> <p>SD Teams meet face to face</p> <p>departments,</p> <p>AI Summits every 3-4 years</p> <p>we have large scale AI Summits every 3-4 years</p>	<p>Getting our permits renewed,</p> <p>positive community engagement,</p> <p>Saving money,</p> <p>Innovation,</p> <p>Balancing production demands vs. volunteering goals</p> <p>Going from 161 topics to 17 to actively manage.</p> <p>This gave us renewed focus on our highest impact opportunities/topics in SD to manage</p>	<p>High upfront costs to install purchase renewable energy</p> <p>It's simple cost savings</p> <p>SMART goals</p> <p>Getting our permits renewed</p> <p>positive community engagement</p> <p>we save millions in tangible "SD Pays" each year</p>	<p>Sustainable Development pays</p> <p>we save millions in tangible "SD Pays" each year</p> <p>20% of our bonus is determined by the results of the 13 SD Teams each year</p> <p>20% of our bonus is also tied to the achievement of our SD goals each year</p> <p>13 SD Teams, determines 20% of our bonus</p>

			<p>government, NGOs and society will focus on to create a better world.</p> <p>SD definitely promotes a culture of innovation and empowers our Family Members (employees) to think out of the box and advance innovation and spread best practices</p> <p>goal is 100% engagement of Family Members (employees) constantly searching out and offering volunteer opportunities in our communities</p> <p>Our mission is "Do Good. Do Well</p> <p>mergers with company with similar sustainability approach, merger between founders with similar philosophies about responsibility to the environment</p>				
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