THE POLITICS OF KNOWING ‘ORGANIZATIONAL SUSTAINABLE DEVELOPMENT’

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Abstract
In this paper, we critically examine organizational representations of sustainable development in close to 200 publicly-available corporate reports spanning a 12 year period. Using a discourse theoretical approach, we analyze how these particular organizations have come to ‘know’ sustainable development, and we consider the conditions which have made this knowledge possible. Themes emerging from the analysis are: 1) enlightened self-interest and the business case for sustainable development; 2) organizational sustainable development as a balancing act; 3) organizational sustainable development as necessary and important; 4) being sustainable as a responsibility and/or an obligation; 5) organizational sustainable development as a challenge and an opportunity; and 6) sustainable development as both a new and an old concept. Our findings reveal taken-for-granted assumptions about sustainable development contained in the reports. These assumptions emphasize organizational ability to manage sustainably underpinned by optimism about technological advancements, continuous improvement and efficiencies. The accommodating nature of the organizational construction of sustainable development to current organizations and systems of organizing is identified. Reporting may be more about organizational legitimation, than about sustainable development. More extensive and compelling engagement with the discourse is required if an environmentally, socially and economically enabling construction of sustainable development is to be realized.

Keywords: Sustainable development, reporting, organisational discourse, taken-for-granted assumptions, legitimation
Introduction

It is widely understood that the ‘meaning’ of sustainable development is both contested and political (Boehmer-Christiansen 2002; Dryzek 1997; Jacobs 1999; Lele 1991; Sachs 1999; Welford 1997). Some argue that the term sustainable development leads to confusion over what is to be sustained - the natural environment or the economy/market (for example, see Lele 1991). Others, such as Jacobs (1999), claim that it is the complex and normative nature of the concept which leads to contestation and political struggle.

Jacobs (1999) identifies that contestable concepts, such as sustainable development, which are complex and normative have two levels of ‘meaning’. At the first level of meaning, concepts are often able to be defined by a number of core ideas. These core ideas can often be expressed in a short definition which, while vague, gains unitary and broad acceptance. In the case of sustainable development, this coalescence occurs around the abridged Brundtland definition of the concept: development which “meets the needs of the present without compromising the ability of future generations to meet their own needs” (WCED 1987: 8). The Brundtland definition, while not without its limitations (see Bebbington 1997; Benton 1999; Hegidger 1999; Redclift 1994; Verburg and Wiegel 1997), is probably the most widely-stated expression of sustainable development. Partial agreement on this definition, however, still leaves the second level of meaning open to debate. Jacobs (1999: 25) notes contest occurs in relation to what these core ideas actually ‘mean’. There is thus political argument over how the concept should be interpreted in ‘practice’.

At the second [level of meaning] there is contestation. This shouldn’t be perceived as a remediable lack of precision over what sustainable development ‘means’: rather, such contestation constitutes the political struggle over the direction of social and economic development. This is, disagreements over the ‘meaning of sustainable development’ are not semantic disputations but are the substantive political arguments with which the term is concerned (Jacobs 1999: 26, emphasis in original).

It is at this second level of meaning, the politics of ‘knowing’ sustainable development that this paper is focused, particularly themes and taken-for-granted assumptions embedded in organizational discourse on sustainable development. In spite of scepticism about corporate ‘sustainability’ reports, in particular dismissal of such reports as a mere public relations exercise (see Livesey and Kearins 2002), research into the organizational discourse of sustainable development in these reports, and its potential effects, is limited.

We examine the discourse on sustainable development within a particular context, that of organizations who are members of the New Zealand Business Council for Sustainable Development (NZBCSD). We use the term ‘organizational sustainable development’ to signal that we are referring to sustainable development within this context. In examining the construction of organizational sustainable development, its conditions of possibility and its effects, we structure the paper as follows. First, we provide background information contextualising organizations and sustainable development. Second, we outline the theoretical approach and method taken in this paper. Key findings in the form of themes present in the construction of sustainable development are discussed along with reference to the context within which they occur. A critique of the taken-for-granted assumptions embedded in the discourse is then undertaken, and final comments offered in the conclusion.
Organizations and Sustainable Development

The basic premises or core ideas of sustainable development are potentially radical with possible effects on, among other things, growth and wealth distribution. There are potential ‘winners’ and ‘losers’ in the sustainable development arena, and as such, the ability to obtain and maintain the dominant discursive formation on the concept of sustainable development may be politically advantageous. The discursive struggle around bringing ‘meaning’ to sustainable development involves many groups including governments, NGOs, business organizations and academics, all of which construct the meaning of the phrase in their own terms (Eden 1994).

Organizations have engaged in the sustainable development debate, in particular around the pragmatics of sustainable development, for some time. The response of organizations is seen by some as a move away from ‘mainstream’ notions of sustainable development to a position of ‘sustaining the corporation’ (Banerjee 2003; Milne, Kearins and Walton 2006). Some authors believe the business response has been to ‘capture’, ‘hijack’, ‘appropriate’, or ‘co-opt’ the concept, redefining sustainable development in a way that is ‘business-friendly’ and unchallenging of ‘progress’ and ‘growth’ (for example see Ball, Owen and Gray 2000; Eden 1994; Eder 1996; Hajer and Fischer 1999; Larrinaga-Gonzalez and Bebbington 2001; Milne et al. 2006; Sachs 1999; Welford 1997). While not dismissing their claims, we relocate the focus away from reading the organizational discourse as an attempt to capture sustainable development to a reading which considers the discourse of organizational sustainable development in relation to its conditions of possibility and the taken-for-granted assumptions which it entails. We believe a more fruitful approach is to understand the current construction, and subsequently construct a basis upon which to offer critique.

Organizations are located within particular contexts that determine what is said and what is not said. Notably, organizational discourse on sustainable development is located within contexts such as organizational and accounting notions of economics and industry and the environment and environmentalism. By recognising the importance of context, we shift the debate from a concern with whether or not organizational constructions of sustainable development are more ‘accurate’ or more ‘true’ than are others to how particular constructions are possible and other constructions less possible. It is through analysing the foundations of a discourse that we aim to both understand and problematize the taken-for-granted notion of sustainable development within the organizational context and open out the debate for voices which have been marginalized, in turn creating space in which alternative constructions are potentially conceivable.

Furthermore, we recognize that public discourse on sustainable development by organizations has transformative effects on the concept of sustainable development (Livesey 2001; 2002). Representing sustainable development in particular ways is part of wider social and political struggles over defining sustainable development. As Eden (1994: 160) identifies, research into the corporate discourse of sustainable development “is an important area for investigation because of the power of the business lobby in framing the political agenda… and therefore influencing the environmental debate”. This organizational influence is particularly true in the New Zealand context within which this research is situated. Within this context, there are a limited and ‘visible’ number of groups and individuals engaged in the sustainable development debate (see Milne, Tregidga and Walton, forthcoming) and these groups are in close proximity to, and are in an active relationship with one another and the state.
Working within a Discourse Framework

We focus on discourse as a cluster of related statements that cohere to produce both meaning and effects concerning a particular topic at a particular historical moment (Carabine 2001; Hall 1997). The term discourse in this paper signals a theoretical and analytical approach which recognizes the productive and performative nature of discourse. Furthermore, and fundamentally, it is recognized that the ‘meaning’ or identity of a concept is never fully fixed (Laclau and Mouffe 1985). ‘Meaning’ represents discursive space where actors, including organizations, “compete, in a process that is both social and political, to reproduce their discourses – that is, to sustain their stories and their definitions” (Livesey 2001: 63).

‘Sustainable development’ is discursive space in which organizations (and others) constitute meaning. We examine the attempt by organizations to constitute meaning by analysing the organizational discourse and identifying constitutions of organizational sustainable development within it. We do so by considering knowledge and truth claims embodied within the discourse and through recognising, with the aim of realising, contingency. In conducting our analysis, we find Foucault’s conceptions of the power/knowledge relationship and ‘truth’ useful, along with the concept of objectivity (Laclau 1990; Laclau and Mouffe 1985) and the identification of the taken-for-granted as a form of critique.

Power, Knowledge and Truth

Many of Foucault’s writings are concerned with how it is that we know something and the processes whereby something becomes established as ‘fact’ (Mills 2003). For Foucault, the process of knowledge production is always inside relations of power. In order to capture the relationship between power and knowledge, Foucault writes of power/knowledge (Foucault, 1976/1978; 1980). He characterizes it as an abstract force which determines what will be known as where there are imbalances of power relations between groups of people, or between institutions or states, there will be production of knowledge (Mills 2003).

Within a power/knowledge formation, ‘silences’ or ‘absences’ become open to analysis, making what is not included and discussed – that which has been marginalized or subjugated – as important as that which is included. Knowledge claims produced by organisations about sustainable development are embedded within relations of power and have performative effects. Taking a discursive theoretical approach enables a consideration and critical examination of questions such as ‘who gets to define organizational sustainable development?’ and, ‘under what circumstances are actions or organizations considered to be sustainable?’

Considering how discourse forms the concept of organizational sustainable development within relations of power has implications for the status of ‘truth’. The ‘truth’ about organisational sustainable development does not exist out there waiting to be found or appear in a transcendental way, but exists as a system which produces, regulates and circulates statements which are positioned as true. What is considered as ‘true’, and in turn ‘false’, about organizational sustainable development is a function of the discursive formation and power relations. “Knowledge linked to power, not only assumes the authority of ‘the truth’ but has the power to make itself true” (Hall 1997: 49, emphasis in original). Furthermore, the knowledge, or ‘truth’ produced within a discourse has effects. Just as Foucault (1975/1995) demonstrated how a certain conception of crime had an effect on how crime was regulated, controlled and how criminals were punished, the constitution of organizational sustainable
development is likely to effect the way organizations interact with the environment and society, and the way society (and its members) interact with organizations.

**Objectivity and the taken-for-granted**

For Laclau and Mouffe, discourses which become so firmly established that their contingency is forgotten are called objective (Laclau 1990; Jorgensen and Phillips 2002). Objectivity masks contingency and, as such, hides alternatives. Objectivity is linked to power and politics and refers to that which we take-for-granted or reality that comes to appear as natural or non-contingent.

We recognize the discourse of organizational sustainable development analysed here contains a number of taken-for-granted assumptions. We further note that to ‘open out’ the discourse for alternative representations, and ultimately realising a more environmentally, socially and economically enabling construction of sustainable development, identification and subsequent problematization of taken-for-granted assumptions is required. We offer such a critique here.

A critique of the taken-for-granted starts from the recognition that all constitutions are contingent and could have been different. In taking something for granted, we forget that it could have been different. Therefore, while recognising that distortion is an everyday part of meaning construction, we identify what appears to be taken-for-granted in the discourse with the aim of opening out the discourse. While we cannot offer a ‘truth’ free from distortion, we can offer a critique of the taken-for-granted and a subsequent problematization of the discourse based on these observations.

**Power, Objectivity and Legitimacy**

How constitutions of meaning or significations serve to legitimize and sustain relations of power and/or domination is also considered. Objectivity ‘works through’ discourse to legitimate particular constructions of the ‘real’. Legitimation is also crucial to achieving consent and thus hegemonizing discursive space.

Through a consideration of objectivity, we examine what form of sustainable development the organizational reporting discourse analysed seeks to legitimize and maintain and also what it excludes and marginalizes. We consider knowledge construction and maintenance to be essential features in legitimation, a perspective that has been largely overlooked within the management and accounting literature and theorisation on legitimacy (Deegan 2002; Tilling 2004).
Method

Discourse analysis is the systematic and structured study of texts (Phillips and Hardy 2002) which enables the investigation of the constructive effects of discourse. Here, the discourse analytical approach involves two phases – process and application. First is the process engaged in to identify, select and analyse the archive of reports and second is the application of concepts from discourse theory to ‘make sense’ of the ‘empirical data’. Throughout this process of analysis we were aware of the necessarily interpretive and subjective nature of the research. As “all knowledge is situated, contingent and partial” (Taylor 2001: 319), we acknowledge that our reading is only one possible reading and the need for a reflexive account wherein we question our own interpretations.

Identifying, Selecting and Analysing the Archive

Organisational sustainable development discourse is embodied in a number of texts. In this study we draw on organizational annual and standalone reports on the environment and society (e.g., sustainable development reports, triple bottom line reports, and health, safety and environment reports).

Organizational annual and standalone reports within the field of organizational studies are an attractive research archive. They are produced regularly, generally on an annual basis. They are a major, if not the main source of organizational communication on organizations’ values, operations and goals, and a form of communication over which management have substantial control. Additionally, annual and standalone reports represent “important texts” (Phillips and Hardy 2002: 73) in the discourse of organizational sustainable development; they are widely distributed and associated with changes in practice. Furthermore, and of particular importance to this study, organizational annual and standalone reports can be regarded as “ideological weapons” (Lehman and Tinker 1987; Tinker and Neimark 1987).

Considering organizational reports as ‘ideological weapons’ focuses on the political aspects of reporting and the constructive and performative effects of discourse. Tinker and Neimark (1987: 72) show that organizations’ annual reports are “not passive describers of an ‘objective reality’, but play a part in forming the world-view or social ideology that fashions and legitimates”. Annual and standalone reports ‘organize in’ and ‘organize out’ particular representations. Tinker, Lehman and Neimark (1991: 39) claim that organisational reports are most effective due to their repetition of the mundane and the censoring of other points of view. Organizational annual and standalone reports can thus be seen to play an active and significant role in deciding on what constitutes organisational sustainable development.

Reports from organizational members of the New Zealand Business Council for Sustainable Development (NZBCSD) over a 12 year period (1992-2003) were selected for analysis. The NZBCSD is a coalition of business organizations with a mission to “provide business leadership as a catalyst for change towards sustainable development” (NZBCSD 2004: 6). It holds a prominent place in the New Zealand business context in relation to sustainable development and member organizations’ reports are often considered leaders and ‘models’ for other organizations. The total number of available reports included in the analysis is 197. The 12 year period studied covers both the emergence and development of organizational reporting on sustainable development in New Zealand. The reports vary in length, layout and style.
The analytical process was conducted via multiple readings of each report, with the aim of ‘knowing the data’. During the readings of the texts, extracts where organizations discussed the concept of sustainable development (and related concepts such as sustainable management and the triple bottom line) were recorded. During the first analysis reading, reports were not read in any particular order. In the second, and more thorough reading of each text, the texts were considered largely in chronological order (from earliest to most recent), and through this process of reading the texts common themes began emerging. An understanding of the texts developed, and more general information and observations about each report were manually recorded. This process did not ‘code’ the entire text nor ensure all possible extracts were collected. It was, therefore, an interpretive process where extracts were retrieved based on the research interest.

Once extracts had been recorded, coding of extracts was undertaken and subsequently ‘key themes’ were decided upon. Despite the lead author being familiar with the themes emerging from the texts through the process of reading the reports and extracting and coding statements, the process of ‘deciding’ on key themes was an iterative one. The merging of related codes when deciding on key themes occurred in several instances, often when reconciling codes from earlier reports with those from later reports. An instance occurred with the theme of sustainable development as necessary and important. This theme was made up of what were initially several different codes such as ‘necessary in order to comply’ found largely in early reports, and ‘necessary in order to meet stakeholder demands and expectations’ – found largely in later reports. Codes that were contrasting or contradictory (i.e. sustainable development as an opportunity and a threat) were combined under one theme as it was considered important to examine and explore these contrasting statements.

‘Applying’ Discourse Concepts
The second phase involved the application of concepts from discourse theory to ‘make sense’ of the themes. A discursive theoretical framework initially drove the method of reading the texts. Not only were certain kinds of statements the focus of analysis, but how these statements or constructions of knowledge became ‘thinkable’ were considered by examining such things as the relationship between text and context (i.e. explicit reference to context as well as instances of language sharing) and demonstrations of intertextuality or reweaving (often the combining of environmental discourse with business or accounting discourse). Concepts from discourse theory were then used to examine themes, for example knowledge/power was considered by looking at the nature of statements (e.g. instances of certainty and uncertainty) and absences and silences were reflected upon.

Taken-for-granted assumptions embedded in the discourse, in particular in the key themes, were considered. These assumptions were identified throughout the data analysis process, in particular, through the analysis of the themes. Furthermore, Levy’s (1997) paper analysing ideologically-laden assumptions embedded within the environmental management discourse was useful to compare and contrast observations made.

Findings from the analytical process are presented below. First, themes drawn upon within the texts which work to constitute organizational sustainable development are examined along with a consideration of their conditions of possibility. Representative quotes from the reports are provided. A discussion of the taken-for-granted within the discourse follows.
Themes used in the Constitution of ‘Organizational Sustainable Development’

Six themes used in the organizational constitution of sustainable development are identified. The first three themes represent dominant themes in the discourse. Dominant themes are themes that are prevalent or common in the texts in terms of quantity of extracts or reference. The second three themes we refer to as effectual themes. Effectual themes, while not the most common in the texts, are themes which we consider both interesting and significant in the construction of the concept of organizational sustainable development in this context. That is effectual themes ‘have an effect’ on the constitution of meaning in the discourse (e.g. strong, noticeable, effective). Such a distinction means that while themes can be both dominant and effectual (i.e. are common and have an effect), themes can also be effectual without being dominant and vice versa.

Enlightened Self-Interest: The Business Case

The first theme identified from the texts analysed is the ‘enlightened self-interest’ perspective, often referred to as the business case for sustainable development.

The adoption of this philosophy [sustainable development] is in fact enlightened self-interest as we believe as a company we can take actions to protect the environment and enhance society and at the same time enhance long term profitability. The move towards sustainable development will become a key component of our ongoing business competitiveness (TrustPower 2001: 7-8).

Let’s be realistic, and honest. Sustainable development is about enlightened self-interest (Westpac 2003: 6).

The enlightened self-interest perspective is based on the fundamental notion of rationalism and argues that, “going green” (or in this case representing one’s organisation as engaged in sustainable development) makes pragmatic sense because it makes organisations more competitive and enhances the (financial) bottom line (Day and Arnold, 1998; Porter and van der Linde, 1995; Prasad and Elmes 2005). The pragmatic, rational and self-interested business case approach to sustainable development is also highlighted by Fineman (1996; 1997; 2001) and Mayhew (1997).

The business case is dominantly portrayed by organizations through reference to ‘win-wins’. The win-win scenario is one where organizations and the environment and/or society benefits from ‘sustainable business practices’.

The investment in good health and safety practice, while having as its primary objective the health and safety of Watercare’s employees and public, is considered to have considerable commercial benefits (Watercare Services 1998-99: 11).

While many statements refer to general win-wins, the financial win to the organization appears the most-often stated.

What is notably absent from these extracts and others in the texts is any acknowledgement of trading-off the economic for the environment and/or the social. Weinberg (1998) notes a clear tension between growing and “staying green”. Nevertheless, many organizations focus on growth within their reports and leave the tension between growth and the environment largely unaddressed. In fact, many organizations avoid the growth/staying green anomie
discussed by Weinberg (1998) through a focus on operational improvements, and more particularly the concept of eco-efficiency.

Eco-efficiencies (a per unit measurement rather than absolute or total measurement), enables organizations to grow whilst appearing ‘green’.

Eco-efficiency measures make it possible to demonstrate progress in environmental terms while at the same time increasing economic growth. The smaller the ratio becomes over time the more it reflects an improvement in the efficiency of the resources’ use (Sanford 2003: 58).

The focus on eco-efficiencies has an important effect in the understanding of sustainable development within the organizational discourse as it reduces the challenge provided by the discussion of limits (e.g., Wackernagel and Rees’s (1996) definition of the ecological footprint and the Brundtland Report definition) or anti-growth sentiments associated with ‘being sustainable’.

The business case is also represented through the reports via an identification that sustainable development can bring about competitive advantage.

The triple bottom line management approach is about creating competitive advantage (Watercare Services 2001: 5; 2002: 20).

When identifying the competitive advantage gained by aligning the organization with sustainable development, perceived increase in reputation by both internal and external stakeholders is noted.

Being recognised as a trusted and responsible custodian of natural resources enables us to pursue development opportunities that will allow us to continue long-term, sustainable business performance (Meridian Energy 2001: 4).

What is being sustained above is, once again, the financial performance of the organization.

Sustainable development as enlightened self-interest represents sustainable development as an organization-centred and organisation-friendly concept. By constituting sustainable development in this way, reporting organizations claim that the goals of sustainability and the goals of the organization are aligned. The business case, therefore, fits relatively comfortably within the traditional organizational arena as it not only allows organizations to pursue economic objectives while also claiming to address principles of sustainable development, but is also constituted as a way to help organizations achieve their economic goals.

Organizational Sustainable Development as a Balancing Act

When defining sustainable development as a process that seeks to improve the economy, the environment and society (i.e. the triple bottom line), organizations draw on the concept of balance. Sustainable development is portrayed as a balancing act as it requires organisations to consider the three elements together.

Sustainability is about striking a balance between economic, social and environmental considerations (Meridian Energy 2002: 27).

The Company is continually seeking to balance the three aspects of sustainability – economic, social and environmental (Watercare Services 2000: 39).
Achieving this balance is not always presented as an easy task. Challenges are often seen to come from the fact that the three elements are often in conflict.

We found ourselves having to balance potentially conflicting environmental, economic and social considerations (Meridian Energy 2002: 27).

There are a number of environmental issues that conflict with improved economic performance (Sanford 1999/2000: 9).

Due to the potentially conflicting nature of that which is to be balanced, organizations, such as Mighty River Power (2003: 3) claim that “[s]ustainability is inevitably about trade-offs”. While trade-offs are generally accepted among the reports analysed, BP NZ’s CEO (2003) disagrees:

I don’t believe there has to be a trade-off between financial performance and a sustainable environment (p. 3)…The challenge for business is to prove that there is no trade-off between those desires - to offer clean fuels which meet both requirements [ability to drive cars and clean air] (p. 6).

The inherent notions of balance and trade-offs are the reason why some commentators have referred to the business constitution as ‘weak’ (Gray and Milne 2002; 2004; PCE 2002; Springett 2003). Through identifying trade-offs as a necessary part of sustainable development, organisations open up the possibility for environmental and/or social elements to be ‘traded-off’ in order to make economic improvements.

Activities support cannot compromise Manaaki Whenua’s financial viability or the delivery of objectives agreed with the Shareholders (Manaaki Whenua/Landcare Research 2002: 43).

The balance theme constitutes the concept of sustainable development as a decision-making premise – providing a basis for how the organization makes business decisions involving the environment, society and economic/financial issues. While many organizations engage stakeholders as part of their business practices, and reporting doing sustainable development, organizations constitute themselves in a position of authority as the ultimate decision makers.

When discussing the notions of balance and trade-offs, the texts, once again, remain relatively silent on the concept of limits (e.g. environmental, ecological or resource limits). Within many radical discourses notions of limits are essential. For example, deep green discourses are concerned with the mis-treating of nature, giving the non-human moral standing, and therefore, limits are central due to the effect that a ‘limitless’ conception of social has on the non-human world. Moreover, within some anthropocentric or conservation discourses, notions of limits are expressed largely concerning the limits to environmental resources (for example see, Meadows, Randers and Meadows 2004; Wackernagel and Rees 1996). Both these conceptions of limits (i.e. moral standing of non-human life and limits to environmental resources or natural capital) are absent from the organisational discourse on sustainable development. This absence of limits, along with the presence of trade-offs and the decision-making ability of organizations, constitutes sustainable development in a way that potentially remains unchallenging of traditional business objectives and furthermore places organizations in an authoritative position.
Organizational Sustainable Development as Necessary and Important

Within the reports, many organizations claim that it is either necessary or important to ‘be sustainable’ or incorporate sustainable business practices into their operations and/or thinking.

Get this: sustainable development is non-negotiable (Vodafone 2002-2003: 3).

We chose this course at our inception, because we fundamentally believe that being sustainable is not an option for a responsible business; it is a necessity (Meridian Energy 2002: 5).

Presenting sustainable development as necessary claims that “sustainable development is not an option, it is an imperative” (Landcare Research 1999/2000: 4). Sustainable development as necessary takes two main forms: 1) organizational sustainable development is necessary due to organizational dependence on the natural environment in particular; and 2) organizational sustainable development is necessary as it is demanded by society.

Sustainable development as necessary due to dependence acknowledges that organizations are dependent on the natural environment and that they therefore must sustain that environment in order to survive. This theme is present in many of the reports, in particular in those of organisations with an obvious or visible dependence on natural resources in their primary operations.

Milburn’s ability to make cement, concrete, aggregate and burnt lime for New Zealanders depends on the use of natural resources. With this in mind, in the early 1990s Milburn embarked on a comprehensive review of its environmental performance (Milburn 2001: 14).

We can only sustain our company through sustaining its resources and our rights to use them... If we do not act sustainably then in the long run we will have no business (Mighty River Power 2003: 3).

The identification of organizational dependence on the environment is consistent across the years analysed.

The second way the theme of necessity emerges is through the identification that sustainable development, or good environmental and social performance, is demanded. Reference to demand for environmentally, socially and economically responsible organizations once again appears over the entire period analysed and consistently across the reports. The form of the demand on the organization, however, changes over this time period.

Many early reports refer to compliance and the need to comply with current legislation. In fact, compliance is one of the main subject matters in many of the early reports. Once again, reference to compliance is particularly common among organizations that have a close interaction with the environment, either as extractors or major users of natural resources or discharges of wastes to the natural environment. In later reports, while compliance is still identified as a driver for environmental performance, the theme of demand is extended to sustainable development as being demanded, or at times expected, by a number of different stakeholders including the consumer, the investor, the shareholder, and the general public.

Environmentalism is expanding with increasing demand for “clean, green” products (Sanford 1997: 34).
Vodafone New Zealand, alongside Vodafone Group, believes striving to be a truly sustainable business is totally non-negotiable. Why? Because the Vodafone community of stakeholders expect it? Absolutely. But also because we simply believe it’s the right thing to do (Vodafone 2002-2003: 3).

The second aspect of this theme involves the presentation of sustainable development as important. Two main areas are drawn upon. First, sustainable development is presented as important in order to maintain New Zealand’s “clean green” image. Maintenance of this image is represented as important not only to the organizations themselves, but also to the industries within which they are involved, or to New Zealand as a whole.

Internationally, New Zealand maintains a “clean and green” reputation and as one business enjoying some of the benefits of this, we are working progressively to contribute positively to the environment in which we operate (Richmond 2001: 16).

Second, and more commonly, sustainable development is constituted as important in order to ensure continued business success.

If Interface Agencies truly wishes to sustain our successfulness, we know that we can’t ignore our social, economic or environmental performance (Interface Agencies NZ 2001: 1).

The direct concern with sustaining the organization itself underpins the entire theme of organizational sustainable development as necessary and important.

While sharing some similarities with the business case theme, the theme of sustainable development as necessary and important differs in the sense that it is externally, rather than internally, driven. While the business case is largely concerned with internal operations (sustainable development as good for business), this theme is concerned with external matters, i.e. sustaining that which is external to the organization and upon which the organization depends, and meeting external demands (e.g. stakeholders or industry). However, like the business case, the presentation of sustainable development as necessary and important is based on rationalism. Sustainable development is rationalized through constituting it as necessary and important in order to sustain the organisation, its continued operations and its reputation. Once again, sustainable development is shown to be organization-centred and economically driven.

**Being Sustainable: A Responsibility and/or Obligation**

Responsibility, after the word commitment, is perhaps one of the most commonly used words in the texts. Statements expressing responsibility and/or obligation are often empty or vague, however (e.g. ‘the organization has an environmental responsibility’). While we do not consider this theme has a significant effect on how the concept of sustainable development is constituted within the discourse, it does represent an important theme, due to the vagueness it encompasses as it detracts attention from the possibility that organizations might be seen to be irresponsible.

Declarations of responsibility to the environment and society increase over time. These assertions are shadowed by an increasing identification of the relationship between the organization and the environment and society, in particular the impact the organization has on the natural environment.
As people’s ability to modify the environment increases, we must all take responsibility for the impact of our activities on the natural world (Meridian Energy 2000: 2).

Additionally, with the growing sense of responsibility and awareness of the organization/environment/society relationship, a sense of obligation emerges in the texts.

The sense of obligation found in the later reports differs from that discussed above in relation to necessity. Obligation here, relates more to a sense of moral obligation. This notion is perhaps best encapsulated by The Warehouse in its 2002 report titled ‘What Ought One to Do?’ In this report, The Warehouse draws on Socrates’ ethical challenge and asks of itself; “‘If we are indeed a people first company – what ought we to do? If indeed the environment does matter to us as a business – how do we behave in this area?” (2002: 2).

What makes this theme interesting is that while vague statements regarding responsibility are common, expressions of moral obligation are not. Two observations are made here. First, as acknowledged, the vagueness inherent in statements of responsibility is important. Such statements detract from any consideration that organizations might be irresponsible and that more stringent regulation may be needed, while leaving what organizations are responsible for largely unanswered.

Second, the less common reference to moral obligation is not driven by any economic rationale but by a moral and ethical one which is more contingent. This theme is closely aligned with the theme of ecological responsibility discussed as a motivation for ecological responsiveness by Bansal and Roth (2000). Ecological responsibility, according to Bansal and Roth (2000: 728) is “a motivation that stems from the concern that a firm has for its social obligations and values”; it emphasizes the ethical, rather than pragmatic aspects. Being based on the ethical and the moral, rather than the more common organisational concepts of rationality or pragmatism, it is not surprising that reference to obligation is less dominant than the vague statements of responsibility and the business case. This reading of the discourse is consistent the Bansal and Roth’s (2002) analysis who found the least support for this motivation (compared to competitiveness and legitimation). These findings add to the discussion above highlighting the dominance of pragmatics and rationalism within the organizational discourse on sustainable development.

The Challenge and Opportunity of Organizational Sustainable Development

Overall, the reports analysed claim that sustainable development is not easy.

I’d like to acknowledge up front that moving a company like The Warehouse towards a sustainable future is an enormous task (The Warehouse 2002: 3).

Many organizations claim that sustainable development brings about a challenge mainly due to the activities which they are engaged in. BP NZ (2003: 2) recognizes that, “one of the biggest challenges we all face lies in the paradox in wanting both the mobility that our products provide and a cleaner environment”, while Shell NZ (2001) acknowledges the challenges of sustainable development to an organization that is in the business of extracting fossil fuels. Large extractive organizations are not the only ones to constitute sustainable development as a challenge. Small to medium organisations such as Urgent Couriers note challenges to being ‘sustainable’
Operating in an industry that burns fossil fuels as the foundation of its operations provides a significant challenge to an organisation contemplating sustainability” (Urgent Couriers 2001: 3).

Although these challenges are identified, the organizations fail to discuss what is to be done in the face of such challenges. For example, are there organizations which are inherently unsustainable and, if so, is there a point where these organizations would have to cease operations to contribute towards sustainable development? Silence is present around any solutions to business threatening challenges presented by sustainable development. Instead, the organisational discourse is optimistic.

…it’s quite a task. Integrating sustainable practices into every facet of our business is a biggie. But we’re serious about it, we’re focused on it – and we’ll do it (Vodafone 2002-2003: 3).

One way in which this optimism is presented is through constituting sustainable development as an opportunity. Presenting sustainable development as an opportunity can be seen in numerous reports, and most clearly in the reporting of Tranz Rail.

From very early on in the reporting period analysed, Tranz Rail (New Zealand’s major rail company) notes that increasing environmental consciousness, legislation and later sustainable development represents an opportunity.

We will continue to exploit our competitive advantages of offering a lower cost for higher tonnages and promoting rail as an environmentally sound alternative to trucking (Tranz Rail 1994: 10).

We do, however, note that Tranz Rail appears to have found it harder when it comes to social aspects of sustainable development, in particular recognising the challenges rather than opportunities in relation to health and safety.

Despite challenges being recognized, the broad discourse of sustainable development is optimistic in tone. Several commentators suggest that this optimism is why the concept has appealed to a wide audience including business (Dryzek 1997; Redclift 1994). The organisational reports imply, on occasion, that business need only direct its attention and marshal its resources for sustainable development challenged to be resolved, when the underlying issues are much more complex.

**Sustainable Development: A New or Old Concept?**

Whether sustainable development is an old concept or a new one for New Zealand organizations is something that is ambiguous in the texts. While the sudden interest in and struggle to define the concept would indicate sustainable development as something new for organizations, views are divided.

We accept this [sustainable development] is quite a new concept for New Zealand, and one not that easy to pin down (Westpac 2003: 7).

Sustainable development is not a new concept (Landcare Research 2001: 5).

How the concept is constituted by organizations is important as it addresses the fundamental question as to whether or not sustainable development represents a change to the traditional organizational model based on neo-classical economics. Waste Management NZ (2003: 1)
claims that sustainable development requires changes to the current organizational systems and processes:

Until now, organisations have tended to pursue profit to the detriment of other priorities. But sustainable development requires companies to recognise that whilst they are primarily businesses, they have longer-term responsibilities that reach beyond commerce. That’s not easy with the huge pressures now mounted by investors to see immediate and continuing growth; growth that itself threatens our ability as a planet to develop sustainably.

Orion (2002: 6) contrasts this perspective stating:

We have long been a champion for the prudent use of both electricity and network assets. Because of this, a focus on sustainability does not represent a fundamental change in the way Orion operates.

The result of these contrasting claims made is that it is left unclear as to whether or not the integration of the discourse of sustainable development is likely to bring about fundamental change that many commentators see as necessary for its achievement.

Overall, the texts analysed constitute sustainable development as a concept which is not necessarily new, but as existing organizational practices which are receiving renewed interest. Expressing sustainable development as “not new” or as “already familiar to” organizations, raises concern. Sustainable development is constituted in a way that potentially avoids morphogenetic or deep-seated change and as such may not be environmentally enabling (supporting the views of Gray, Walters, Bebbington and Thomson 1995; Larrinaga-Gonzalez and Bebbington 2001; Owen, Gray and Bebbington 1997; O’Dwyer 2003). Furthermore, the discourse does not represent a fundamental challenge to the existing structures of organizations and, therefore, does not represent an environmentally or socially enabling discourse. Moreover, this theme reinforces the theme of responsibility discussed above by suggesting that sustainable development is something that organizations are “already doing”.

Organizational Sustainable Development and the Conditions of its Possibility

It is outside of the scope of this paper to comprehensively consider the history and context of the constitution of the concept organizational sustainable development - how it has been possible for organizations to come to understand sustainable development in these particular ways. However, two key conditions which can be seen to have influenced the constitution of sustainable development within the reports examined are the triple bottom line and the notion of rationalism.

The triple bottom line concept has been adopted by many organizations as a way to conceptualize sustainable development. Extending the organization’s goals to focus on three bottom lines, rather than on the traditional single bottom line, has been well-recognized in the reports. As we have argued, however, this focus, rhetorically at least, on the triple bottom line has resulted in constituting sustainable development as a balancing act and subsequently incorporating the concept of trade-offs. Trade-offs are an important element to the constitution of organizational sustainable development because not only do they allow, for example, the environment to be traded-off in favor of the economic, but they place
organisations in a position of authority as organizations take on a decision-making role as arbitrator of this act of balancing.

Rationality inherent in traditional organizational discourse has been a strong condition in shaping the organizational discourse on sustainable development. Rationalism has become a feature of the sustainable development discourse within organizations and can be seen through several of the themes discussed above. Most prominently, economic rationality is evident in the most dominant theme - sustainable development as enlightened self interest. Rationality is also fundamental to the presentation of organizational sustainable development as necessary due to organizational dependence on the environment.

The discourse of organizational sustainable development involves what Fairclough (2005) refers to as ‘reweaving’. The emerging discourse of sustainable development within the organizational context can be seen to involve a reweaving of the ‘external’ discourse of environmentalism and sustainable development with the ‘internal’ discourse of organizations and accounting. This reweaving can be seen most explicitly through the merging of language, for example using referring to the environment via the concept of the bottom line. The result is a changed order of discourse, as represented by the use of the term ‘organizational sustainable development’ in this paper. Elsewhere, more popularly, we see terms like corporate or business sustainability which also underscore that which is being sustained – organizations, corporations and businesses, and their reputations of legitimacy in the field of sustainable development. However, as the extracts also indicate, this ‘new’ order of discourse, one which has its own conditions of possibility which are the result of the merging of the organizational discourse and that of sustainable development, has left much traditional organizational ideology intact, something which is explored now.

The Taken-for-Granted as a Coalition of Effects within the Discourse of Organizational Sustainable Development

Five taken-for-granted assumptions identified through the analysis of the discourse and are examined and consideration of their effect undertaken. They are also compared and contrasted to extant literature.

Organizations Can and Should Manage the Environment
The supposition that the environment can be managed is implicit in the discourse. The term ‘environmental management’ is used frequently throughout the reports analyzed which, as Levy (1997: 137) identifies, is a term which inherently assumes that the natural environment can be managed. As such, the complexity of the natural environment and ecosystems is often overlooked and the anthropocentric human-nature dualism is upheld (Egri and Pinfield 1996). Furthermore, any discussion regarding the moral aspects of managing the natural environment is marginalized. In fact, the ability to manage the environment is so entrenched in the foundations of the discourse that it is not questioned. Establishing the ‘need’ to manage the environment along with how it can be done, therefore, becomes the focus.

Beyond the taken-for-granted acceptance that the environment can be managed is the assumption that it is the role and responsibility of organizations to do the managing. We see this clearly when organizations are constructed as the decision-makers in charge of balancing sustainable developments competing aims. The resulting assertion from these representations
is one of a ‘have trust in organizations to manage it’. It could be argued that this ‘trust us’ assertion promotes less government regulation (Newton and Harte 1997).

The assumptions that organizations can and should manage the environment embedded in the discourse analysed here are similar to those identified by Levy (1997) in his analysis of the discourse of environmental management and are related to the findings of Prasad and Elmes (2005). Levy (1997) identified two central assumptions embedded in the environmental management discourse as ‘the environment can and should be managed’, and ‘leave it to the corporate managers’. The findings of this study indicate that these assumptions present in the broader discourse of environmental management are also evident in the discourse of sustainable development in organisational reports. An effect of the assumptions that the environment can and should be managed, and that organizations should be the ones to do the managing is the legitimization of the role of the primacy of organizations in addressing issues of sustainability. The reports, and the organization legitimizing discourse they entail, could be read as a strategic attempt to advocate voluntary environmental and sustainable development initiatives as a means of forestalling more stringent legislation.

In addition, these findings are related to the analysis of the environmental discourse undertaken by Prasad and Elmes (2005). They find that “much of EM’s [environmental management’s] legitimacy stems from its own identity as having practical relevance to resolving contemporary environmental problems” (2005: 845). This overriding tone of practicality noted by Prasad and Elmes can be associated with the content of the discourse identified here. Through assuming that the environment can be managed, the focus becomes one of “getting on with managing” as such, the practical aspect. Organizations are able to concentrate on what can be done and what they are doing. This focus is beneficial to organizations due to the appeal of the concept of practicality. As Prasad and Elmes (2005: 863) acknowledge, “[i]n contemporary industrial and post-industrial societies, the term ‘practical’ holds so much currency that anything carrying that label tends to win automatic approval”. The practical element of the organizational sustainable development discourse is the feature of the following assumption identified from the analysis of the effects of the discourse.

**Traditional Management Approaches Should be Used and Developed to Manage Sustainably**

Having asserted that the environment can and should be managed, and that organizations are the ones to do the managing, the discourse also makes assumptions regarding how this management is to be undertaken. The texts discuss traditional approaches to management and organizing (including accounting). The discourse assumes that existing management approaches (such as reporting practices and focus on efficiencies rather than total reductions) are adaptable to ‘managing for sustainability’. Furthermore, this assumption rests on the notion that improved (scientific) knowledge and measurement will result in ‘better’ management.

The texts indicate that organizations approach the management of the environment and social issues in a manner similar to other aspects of the organization. For example, Shell NZ (2000: 16) states:

Consistent with their commitment to sustainable development, Shell companies have a systematic approach to health, safety and environmental management in order to achieve continuous improvement. To this end, Shell companies manage these matters as any other
critical business activity, sets targets for improvement, and measure, appraise and report on performance.

Approaching the management of the environment in this manner results in focus being placed on such things as environmental policies, environmental management systems (EMS), environmental audits, and reports. Identification of such systems and management tools are central to disclosures made by many of the reporting organizations.

Measurement, and the need to measure things in order to manage them, is a key notion within the discourse with statements such as “we measure things we wish to manage” (City Care 2001: 7) and “you can’t improve what you can’t measure” (Interface Agencies 2001: 1) being common. While several texts identify challenges to the measurement of sustainability, the assumption that measuring and monitoring the environment will bring about its management is inherent in the discourse. While several initiatives to measure social and environmental performance exist, the challenges with such ‘accounting for sustainability’ are recognized.

Mighty River Power (2001: 21) identifies that the difficulty of measurement is “not so much a fault of sustainability, rather a function of the way it has been viewed and of trying to adapt conventional financial accounting performance measures into its frameworks”. And while attempts at quantifying the costs of some aspects of sustainability are evident in the reports, such as the quantification of CO2 emissions, Watercare Services (2002: 67) recognizes that many organizations are “grappling with how to quantify costs and benefits of environmental and social performance”. Furthermore, Watercare Services acknowledges that there is a “significant debate over the required changes to traditional financial accounting principles and whether financial measures can be used to gauge the more qualitative aspects of environmental and social performance” (2002: 67). Despite the recognition of such challenges involved, an endeavor to measure, and thus manage, the environment through accounting mechanisms such as quantifying the costs of impacts and effects (both positive and negative) is undertaken.

While the organizational discourse does identify some challenges associated with managing the environment and social issues through traditional management approaches, the result is not the questioning of these pre-existing theories or methods but the claim that improved knowledge and measurement will bring about ‘better’ management. Focus is therefore placed not on developing new theories or approaches but on improving knowledge and existing management tools.

Underlying the assumption that improved knowledge will result in ‘better’ management is modernist scientific rationality (Livesey and Kearins 2002). The discourse of organizational sustainable development is firmly embedded in scientific rationality. Many organizations believe that improvements in scientific knowledge will bring about the better management of the environment such as fisheries stock, freshwater systems and other natural resources. The result of such a perspective is a focus on things that science has measured and a failure to acknowledge, or to be vague about, those things that science has not yet measured, or is incapable of measuring.

This finding is perhaps not surprising when it is considered in relation to the findings of Levy (1997). Levy’s (1997) analysis of the ideological assumptions within the discourse of environmental management focused on the texts written for or about organizations, that is practitioner-orientated and academic texts. Levy found that the “rapidly growing body of
courses, texts, and articles on environmental management suggests that the existing disciplines of management are readily adaptable to the task” and that it is, “hardly surprising that management scholars bring pre-existing theories and practices to bear on environmental issues” (1997: 140). This assumption found in the texts of organizations is, therefore, related to that present in the discursive field. However, while this assumption may not be unexpected, the implications of such an assumption are concerning. A continued reliance on traditional management approaches and a continued faith in scientific rationality is likely to have ongoing effects. As Levy (1997: 140) suggests, a “reliance on the existing managerial frameworks might constrain theoretical and empirical development and create an overconfidence in managerial/technical solutions”. It may also constrain the development of alternative approaches to ‘managing’ the organization/environment/society interface.

**Sustainable Development will be brought about through advances in Technology and Efficiency**

Within the discourse, technical rationality and efficiency feature prominently, and faith in advances in technology and efficiency in achieving sustainable development, have several effects.

The discourse clearly assumes a role for technology in the pursuit of sustainability (and thus takes a techno-centric perspective, see, Gladwin, Kennelly and Krause 1995). This role for technology can be seen through the assumption that advances in technology will bring about better monitoring, cleaner production, and ‘better’ disposal of wastes. An emphasis is placed on ‘keeping up to date’ with technology and, where possible, implementing advanced technologies.

The company will be alert to opportunities to introduce new technology and practices to enhance environmental management (Waste Management N, 2001: 11).

The effect of the assumption that advances in technology will bring about sustainability is that focus becomes on the development of technology rather than a redesign of processes. Once again, therefore, focus is placed on improving current systems rather than creating new, perhaps more sustainable (or less unsustainable) systems.

Alongside furthering technology, the reports express a belief that advances in efficiency will bring about sustainable development. A focus on efficiency, and improving efficiency, fits with traditional approaches to organizing where attention to working on producing efficiently without wasting such things as effort, time and money has long been a feature of ‘successful’ organization. Within the discourse of organizational sustainable development, however, the concept of efficiency has been altered, or reframed. This reframing of efficiency and its use in relation to sustainable development has effects.

Within the discourse analysed here the concept of efficiency is generally employed via the concept of eco-efficiency. Eco-efficiency, coined by the WBCSD (see WBCSD 2006), simply put, means doing more with less. Within the reports analyzed, eco-efficiency is a key focus and central to sustainable development. The potential effects of eco-efficiency are two-fold. First, the use of resources is rationalized:

As part of Watercare’s commitment to the ongoing improvement of its environmental performance and eco-efficiency, the most appropriate use of resources is applied at all stages of its operations (Watercare Services 2000: 21).
When using resources, including natural resources, in the name of eco-efficiency, organizations rationalize or justify resource use. Eco-efficiency results in a silence in the texts surrounding any moral questioning as to whether natural resources should be used.

Second, and in relation to the sustainable development as enlightened self-interest theme discussed above, eco-efficiency has links to growth and the rationalization of growth. As Sanford (2003: 58) notes, “[e]co-efficiency measures make it possible to demonstrate progress in environmental terms while at the same time increasing economic growth”. Eco-efficiency measures and targets are used rather than measures or targets which focus on ‘absolute impacts’ and ‘total’ resource use figures.

We continue to look for innovative ways to minimise energy consumption and maintain average power consumption under 100kWh per square metre of retail space (The Warehouse 2002: 19).

Through employing the notion of eco-efficiency, the discourse maintains a position which does not question growth or any formulation that growth and sustainable development may not be compatible.

The discourse of sustainable development within the organizational context as analyzed here, therefore, does not question growth; in fact, growth is a major focus and objective of many of the reporting organizations.

While The Warehouse already has a sizeable and impressive ‘footprint’ in New Zealand there is still plenty of room to grow (The Warehouse 1998: 8)

The company is well equipped to achieve significant growth and improved profitability in future years (City Care 2002: 11).

The position on growth contained within the organizational discourse on sustainable development is inherently at odds with the notions of scale and limits found within the discourse of sustainable development within alternative contexts and perspectives (e.g. Meadows et al. 2004; Wackernagel and Rees 1996). These notions of resource use and limits have been marginalized or excluded from the organizational discourse on the concept, the effect being a perspective mirroring that of the ‘traditional’ or promethean environmental discourse where nature becomes “infinitely exploitable resources that can be used to strive for growth (Egri and Pinfield 1996).

**Sustainable Development is about Continuous Improvement**

A further assumption contained within the organizational discourse is that sustainable development will be brought about through continuous improvement. Within the texts, organizations make statements identifying that they are ‘continuously improving’ or express commitment to ‘continuous improvements’.

Sanford is committed to continually improving its environmental performance (Sanford 2002: 42).

Once again, the discourse of continuous improvement is not uncommon in discourse of organizing; however, when used in relation to sustainable development, it plays out in some interesting ways.
Sustainable development is constituted in relation to continuous improvement via both talk about learning and the use of the ‘journey’ metaphor.

We see sustainability as a journey to improve our performance across all aspects of our business (Meridian Energy 2001: 3).

The use of the journey metaphor is common within the reporting texts and is also promoted in a range of business discourse on sustainability. In their analysis of the use of the journey metaphor, Milne et al. (2006: 801) identify that:

‘Sustainability as a journey’ invokes a subtle and powerful use of language that appears to seriously engage with elements of the discourse around sustainable development and sustainability, but yet at the same time, paradoxically, may serve to reinforce business as usual.

Milne et al. claim that through the journey metaphor, the business discourse on sustainable development simplifies, binds, defers, deflects and redefines. Within the discourse analysed here, the assumption that sustainable development will be brought about through continuous improvements can be seen to work in the same way, in particular in relation to deferring and deflecting.

An effect of identifying sustainable development as being about continuous improvements, or through the journey metaphor, is that it deflects attention away from the destination, that is, sustainability. In fact, in some cases, the sole focus is on the journey itself; “there is no end point – the commitment is to a journey” (Mighty River Power 2001: 17). Through drawing on the notion of continuous improvement sustainable development is rendered do-able. It also becomes about continually doing better rather than doing good or less. Furthermore, the notion of continuous improvement defers through forestalling the radical change that many believe is necessary (Eden 1994; Milne et al. 2006). Through deferring away from discussion and focus on the destination itself, the discourse of sustainable development within organizations is also able to deflect dissenting voices and criticisms.

Milne et al. (2006: 822) note the potential effects of referring to continuous improvement through reference to the “middle-way” position expressed.

By portraying themselves as “on the path to” or “moving toward” sustainable development, businesses can avoid the stigma of being seen to be doing nothing and wedded to the old-fashioned paradigm of economic exploitation, while at the same time deflecting attention away from debating about what kind of (radically different) performance is needed to provide a sustainable future.

Through continuous improvement it becomes harder to critique organizations as they are “doing something”, and with reference to “doing something” pragmatism in the discourse is once again recognizable.

**Extending Organisational Boundaries: The Inclusion of the Environment and the Social**

A further assumption that appears in the discourse of sustainable development analysed here, in particular within the theme of organizational sustainable development as a balancing act, is that the environment and the social are constituted as an essential part of the organization. As such they are read as being included within the boundaries of the organization.
Within the organizational discourse, and through the use of the triple bottom line heuristic, economic, environmental and social dimensions are all considered to be intricately linked. As NIWA (1997: 4) identifies “a sustainable economy requires a sustainable environment”. This linking of the economic/environment/social, and the inclusion of these within the realm of the organization, can be read as differing from traditional approaches where such elements are excluded or externalized. However, this assumption has effects as the integration of the organisation/environment/society is undertaken in a way that centralizes and prioritizes the organization, thus constituting power relations which legitimize the organization.

Within the discourse analysed, relationships and stakeholder management are key concepts.

Demonstrating the company’s commitment to sustainable development means recognising its role in the fabric of wider society. It also means the company must build strong relationships with, and create value for, stakeholders (Watercare Services 2001: 35).

However, while being recognized as important to the organization, it is the effects of how these relationships and stakeholders are ‘managed’ that is of interest here.

First, within the texts it is clear that organizations see themselves as central to the environment and to the social.

Sustainable development involves the triple challenge of meeting the needs of the community, the economy and the environment. Watercare, within the constraints of its controlling legislation, is seeking to balance these potentially conflicting requirements while efficiently providing for the continuing needs of its customers for a high quality water and wastewater service (Watercare Services 1998-99: 40).

Shell believes that a healthy and prosperous society is built on good business principles (Shell NZ 2001/2002: 19).

Once it has been acknowledged that the environment and the social are included within the boundaries of organizations and that organizations are central (indeed pivotal), the assumption above that the environment can and should be managed by organizations has an effect. While we have already identified that organizations clearly take a managing position when it comes to the consideration of the environment, this managing role can also be seen to affect stakeholder relationships and how these are carried out. Within the texts, there is a clear assumption that relationships with stakeholders should be ‘managed’ and that organizations have control over this managing process.

Hubbard Foods Ltd recognises that the Company must look after the interests of all these stakeholders and, where necessary, manage any competing claims (Hubbard Foods 2000-01: 3).

The effect of such a position is that organizations are constituted as central, and as logically and legitimately exercising power.

While it is recognized that the inclusion of the environment and the social within the boundaries of organizations represents a break with traditional approaches to organizing where such elements were externalized (Perrow 1997), the effect of this break is one which leads to further control by organizations. Rather than being emancipated through their acknowledgement, the environment and the social are subjected to greater control. This fits with the concerns of Cooper (1995), Puxty (1986; 1991), and Tinker et al. (1991) who
suggest a ‘colonization’ of the environment by accounting and subsequently a legitimation, or extension, of current systems and structures of domination and exploitation.

In addition to increasing the exercise of power, the extension of the organizational boundaries has a further effect. When considering the environment and the social, organizations do so at a local or organizational level, that is, focus on the environment and stakeholder that are directly related to the particular organization, both now and potentially in the future. As such, both immediate stakeholders and future stakeholders are considered (if not engaged with). Therefore included within this assumption is long-term decision making for intergenerational equity.

Ensuring intergenerational equity across all aspects of the business is a major driver as the company seeks to ensure sustainable profitability by balancing the needs of today’s customers with the likely requirements of future generations (Metrowater 2002: 1).

People broadly accept sustainability to mean a state where the demands placed on the environment and business can be met without reducing the capacity to provide for future generations (Orion 2002: 6).

However, this local and organisation centred consideration of stakeholders results in exclusion. Through considering intergenerational equity from the organizational perspective, potential intergenerational equity of those stakeholders not ‘attached’ to the organization is excluded (or written out of the texts). Furthermore, the notion of intragenerational equity and justice is excluded. Intragenerational equity, equity within the current generation and concerned with issues such as the elimination of poverty, included in many understandings of the concept of sustainable development (e.g. Dobson 1999; Jacobs 1999; Pearce. Markandya and Barbier 1989), does not feature – a similar conclusion is reached by Eden (1994) in her analysis of the International Chamber of Commerce (ICC) construction of sustainable development. Through considering the environment and the social through the extension of organizational boundaries, organizations; remain limited in focus.

While it is acknowledged that there has been a change to the organizational assumptions regarding the organization/environment/society relationship, the effect of such a change can be determined as further construction of power relationships and organizational centrality. As such, instead of challenging the legitimacy of the organization and systems of organizing, a further legitimization of organizations and the organizational role in sustainable development is established.

**Concluding Comments**

Constructions of sustainable development within the organizational reporting context are often economic and/or organization focused. They do not challenge the traditional economic objective of organizations; in fact, we have suggested that they reinforce them by extending organizational management and control. Significantly we note that the themes of enlightened self-interest and balancing become increasingly prominent in later reporting years. Constituting sustainable development as enlightened self-interest is something we find concerning and potentially limiting. For us, such a constitution raises concern surrounding the level of change which will occur, or can occur. For example, if an initiative has clear environmental, social and/or economic ‘benefits’ but does not result in a ‘win’ for the organizations, to what extent can such an initiative be realized under this construction?
The discourse of sustainable development analysed here does not represent a fundamental challenge to the existing structures of organizations, and therefore, does not, according to the critical school, represent an environmentally or socially-enabling discourse. Moreover, Puxty’s (1986; 1991) legitimation concerns and Tinker et al’s (1991: 29, emphasis in original) suggestion that “middle-of-the-road thinking implicitly champions the status quo’, appear germane. Dialogue positioning sustainable development as something that organizations are “already doing” and in control of suggest that domination and exploitative structures, which according to Puxty are the cause of the ‘problems’ which social and environmental accounting attempt to address, have not been dissolved.

We also considered knowledge production and exclusion through an analysis of taken-for-granted assumptions embedded in the texts. We note that not only were these assumptions generally un-challenging of organizations but also legitimized organizations and marginalized alternative, potentially radical, understandings. What we found to be two of the most concerning marginalizations or exclusions were the forms of equity produced and excluded in the discourse and the absence of discussion surrounding the tensions between sustainable development and growth.

Our analysis indicates that by maintaining an organization-centric conceptualisation of sustainable development, reports focus on the immediate stakeholders of the organization (both present and future), and exclude broader notions of intergenerational equity (those not associated with particular organizations) and notions of intragenerational equity. A consideration of the world’s poor and an elimination of poverty are, to us – and others including the Brundtland Commission, an important component of sustainable development. Their exclusion from the discourse is troublesome. A further dialogue which we consider to be central in any discussion on sustainability is a consideration of the tension between growth and sustainable development. The organizational discourse analysed has avoided, through reference to eco-efficiencies for example, such a discussion. Like the exclusions of discussions on intragenerational equity, the failure to address the tensions surrounding growth results in a particular construction of sustainable development. This construction stands to substantially (re)create the ‘meaning’ of sustainable development, in organizations’ self-interest.

We posit that if academics want to engage in discussions about ‘sustainable development’ we must do more than assist organizations to sustain (or be seen to sustain) themselves. We must ‘unmask’ such exclusions or absences and ‘(re)introduce’ them into discussions. It is only through looking at what has been excluded or marginalized that social consequences, power and politics can be realized. This study provides an initial analysis of such constructions and exclusions. More work is needed to problematize the discourse of organizational sustainable development and ensure that, in wider interests, discursive closure does not occur. Further research analysing the organizational discourse perhaps using alternative media or in different contexts is needed. Also required is research which considers resistance.
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