Balancing Profit and Sustainability: Managing Tensions in the Implementation of Corporate Sustainability Practices

Exploring Tensions among Firms offering Management Consulting

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Abstract

In this study, I aim to investigate the tensions that arise during the implementation of corporate sustainability practices in firms offering management consulting and the strategies that these firms adopt to manage these tensions. I conducted a comparative case study on six German firms providing management consulting services, drawing on Hahn et al.'s (2015) framework for tension management in corporate sustainability. These companies strive to integrate corporate sustainability into their internal operations and strategies. The study findings suggest that all companies experienced tensions among the social, environmental, and economic factors that span across the dimensions of level, change, and context. Furthermore, all companies emphasized the use of acceptance and resolution strategies to manage these tensions. The results indicate that acknowledging tensions and implementing the identified strategies within organizations can assist in managing complex sustainability challenges. Therefore, this research serves as a source of potential strategies for addressing tensions in corporate sustainability within firms offering management consulting.

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Sumarío

Neste estudo, meu objetivo é investigar as tensões que surgem durante a implementação de práticas de sustentabilidade corporativa em empresas que oferecem consultoria em gestão, bem como as estratégias que essas empresas adotam para gerenciar essas tensões. Com base no modelo de gestão de tensões em sustentabilidade corporativa proposto por Hahn et al. (2015), realizei um estudo de caso comparativo com seis empresas alemãs que fornecem serviços de consultoria em gestão. Essas empresas buscam integrar a sustentabilidade corporativa em suas operações internas e estratégias. Os resultados do estudo sugerem que todas as empresas enfrentaram tensões entre os fatores sociais, ambientais e econômicos, que abrangem as dimensões de nível, mudança e contexto. Além disso, todas as empresas enfatizaram o uso de estratégias de aceitação e resolução para gerenciar essas tensões. Os resultados indicam que reconhecer as tensões e implementar as estratégias identificadas dentro das organizações pode ajudar a lidar com desafios complexos de sustentabilidade. Portanto, esta pesquisa serve como uma fonte de potenciais estratégias para abordar as tensões na sustentabilidade corporativa em empresas que oferecem consultoria em gestão.

Título da dissertação: Gerenciando Tensões na Implementação de Práticas de Sustentabilidade Corporativa - Explorando Tensões entre Empresas que Oferecem Consultoria em Gestão

Autora: Johanna Reichardt

Palavras-chave: gerenciamento de tensões, teoria dos paradoxos, estratégias, sustentabilidade corporativa, consultoria em gestão

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1. Introduction

Firms offering management consulting have shown a growing commitment to sustainability, implementing practices to improve the environmental and social impact stemming from their operations (Bachovic & Telser, 2023). Moreover, they have strengthened their impact by providing sustainability consulting services to their clients, assisting them in their pursuit of sustainable operations (Fröndhoff, 2021). However, like any industry, the management consulting sector faces its own set of challenges. One challenge is that firms offering management consulting *"find themselves under growing pressure to stop accepting work that helps fossil fuel companies keep polluting*" (Murray, 2023, p. 1), highlighting the industry's conflict between its conventional business model and its endeavours towards corporate sustainability.

The challenges of achieving the triple bottom line of ecological soundness, societal equity, and financial prosperity extend beyond the management consulting industry (Bansal, 2005). Various industries grapple with the complexities of addressing tensions arising from conflicting sustainability concerns, demands, and objectives (Haffar & Searcy, 2017; Hahn et al., 2010, 2014). In this context, an integrative perspective on corporate sustainability has emerged in the literature (Hahn et al., 2018). This perspective emphasizes the importance of acknowledging tensions that arise when pursuing different aspects of corporate sustainability, even when they appear contradictory. To manage these tensions, strategies have been proposed, including acceptance and resolution strategies.

However, despite scholars' calls for further investigation of tensions within corporate sustainability across relevant industries (Hahn et al., 2015; Joseph et al., 2018), the tensions and strategies related to corporate sustainability in firms offering management consulting services have not been explored. Given the industry's economic importance, it is important to address this gap and identify tensions in order to manage the challenges of corporate sustainability. The significance of this industry is evident in its global and EU-wide growth, highlighted by a reported 15% increase in revenue in Germany in 2022 (BDU, 2023).

To bridge this research gap, I aim to answer the following research question: *How can firms offering management consulting manage tensions in the implementation of corporate sustainability practices?*

In order to address my research question and contribute to both the academic literature and the business world, I utilized Hahn et al.'s (2015) theoretical framework, which draws upon prior research on tensions, strategic contradictions, and paradoxes (Ford & Ford, 1994; Lewis, 2000; Poole & Van de Ven, 1989; Smith & Lewis, 2011). The framework outlines tensions across the level, change, context dimensions, and strategies for managing these tensions.

To identify tensions and strategies that emerge during the implementation of corporate sustainability practices, I employed a qualitative approach, utilizing Hahn et al.'s (2015) theoretical framework as the foundational structure. In particular, I performed a comparative analysis of six companies offering management consulting services, namely Goetzpartners, CAMELOT Management Consultants, Capgemini Deutschland Holding GmbH, Kienbaum Consultants International GmbH, Cassini Consulting AG, and Company X.

The thesis is composed of six chapters, beginning with a literature review that defines the concept of corporate sustainability and explores its inherent tensions. The review then shifts its focus to management consulting and the present state of corporate sustainability practices among firms offering this service. Having identified a gap in the application of the tension management framework to management consulting, I introduce a theoretical framework that was utilized to fill this gap. The methodology section outlines the research design, data collection, and coding procedures used to address the research question. Next, the empirical setting section presents the six interviewed companies, their processes for implementing corporate sustainability practices, and the resulting outcomes. The findings section is structured according to the theoretical concept to answer the research question, and these findings are later compared to articles analysed in the literature review in the discussion section. Finally, the conclusion provides a summary of the findings in relation to the tensions and strategies in corporate sustainability, along with the limitations and directions for future research.

2. Literature Review

The literature review highlights the absence of universally accepted definitions for the concepts of corporate sustainability and management consulting. Through the process of identifying and comparing definitions for both concepts, it becomes evident that there is a potential for tensions to arise during the implementation of corporate sustainability practices in firms that offer management consulting services. However, the existing literature lacks exploration of such tensions within firms providing management consulting and strategies to manage them.

To arrive at this conclusion, I first provide an overview of corporate sustainability by defining the term and describing the tensions and dimensions in which it exists. I then concentrate on management consulting by defining the term and outlining the current state of corporate sustainability in firms offering this service. After identifying the research gap, I present Hahn et al.'s (2015) theoretical framework for tension management based on the integrative perspective, distinguishing it from the instrumental perspective, and describing its various strategic approaches.

2.1. Unveiling Corporate Sustainability: Definition and Inherent Tensions

Corporate sustainability has gained relevance in the literature on management and organizations (Bansal, 2002, 2005; Dyllick & Hockerts, 2002; Gladwin et al., 1995; Jennings & Zandbergen, 1995; Shrivastava, 1995), although a widely accepted definition is lacking. Therefore, in this section, I select an existing definition of corporate sustainability as the basis for my analysis and describe its tensions.

2.1.1. The Concept of Corporate Sustainability

Given the plethora of broader and shorter definitions, I adopt Hahn et al.'s (2015, p. 6) definition, stating that corporate sustainability is "*a set of systematically interconnected and interdependent economic, environmental, and social concerns at different levels that firms are expected to address simultaneously*".

The selected definition emphasizes not only the interconnectedness of principles: social equity, environmental integrity, and economic welfare (Bansal, 2005), but also the idea that firms must meet different requirements to achieve societal-level objectives. These targets seem desirable and acceptable in their own right but are *"inextricably connected and internally interdependent"* (Bansal 2002, p. 123).

The social well-being dimension of corporate sustainability is given more weight by some academics, who state that *"business firms are expected to improve the general welfare of society"* (Schwartz & Carroll, 2008, p. 21). Other definitions focus more on the temporal dimension, arguing that sustainability is based on a long-term focus that incorporates the demands of coming generations rather than the often short-term emphasis of companies (Held, 2001; Slawinski & Bansal, 2012).

2.1.2. Tensions in Corporate Sustainability

The selected definition of corporate sustainability illustrates that firms face different demands when trying to align economic, social, and environmental interests at different organizational and societal levels. Attempting to reconcile all these internally conflicting interests leads to various tensions (Gladwin et al., 1995; Hahn et al., 2014; Shrivastava, 1995).

Tensions, defined as *"elements that seem logical individually but inconsistent and even absurd when juxtaposed"* (Smith & Lewis, 2011, p. 382), are generally present in firms and any form of organization (Putnam et al., 2016). They are particularly prevalent among firms committed to corporate sustainability (Haffar & Searcy, 2017; Hahn et al., 2010), as the simultaneous pursuit of the three priorities of corporate sustainability - social, economic, and environmental outputs - is likely to create a paradoxical tension (Berger et al., 2007; Smith & Tushman, 2005). Putting more emphasis on one of the three priorities can lead to unintended consequences, such as jeopardizing another priority (Hahn et al., 2018; Newton, 2002).

2.1.3. Dimensions of Tensions in Corporate Sustainability

Tensions within corporate sustainability can manifest across three dimensions: level, change, and context. According to the selected definition, corporate sustainability is a multi-level concept (Whiteman et al., 2013). In essence, this signifies that the interplay of environmental, social, and economic factors can be observed across individual, organizational, and systemic levels.

On the one hand, tensions can occur at a single level, such as the individual level, due to differing values and preferences (Basu & Palazzo, 2008; Hemingway & Maclagan, 2004). Some individuals may prioritize social sustainability practices, while others may prioritize ecological ones. On the other hand, tensions can arise between different levels concerning a specific corporate sustainability factor. For example, social sustainability tensions may emerge between the individual and organizational levels. Personal preferences may clash with the organization's culture, structure, policies, or incentive systems (Bansal, 2003).

Besides, spatial and temporal contexts are sources of tension (Poole & Van de Ven, 1989; Ford & Ford, 1994). Spatial context tensions arise from differences between regions, particularly developed and underdeveloped regions (Zuindeau, 2007), as a result of different social or environmental norms (Christmann, 2004). Temporal context tensions occur when the short-term and long-term focus conflict (Held, 2001). Time discrepancies exist in relation to one aspect of sustainability – social, environmental, and economic - but also between different facets, for instance, short-term financial performance versus long-term environmental performance.

Furthermore, tensions stem from the change firms must undergo when transitioning from unsustainable to more sustainable business practices, consumption habits, and economic structures (Hahn et al., 2015). While change should ideally be reflected in the organization's strategy and operations, how it is approached can vary. Organizational change can occur through creative destruction, which replaces current organizational structures with new ones (Ford & Ford, 1994). Dialectical transformation, on the other hand, involves modifying conflicting elements of existing structures while retaining them as the foundation for new forms. Moreover, the pace of change can differ, as business processes can be broken up quickly and radically or slowly and gradually (Hahn et al., 2015).

2.2. Sustainability in the Realm of Management Consulting

In the following section, I establish a connection between the identified definition of corporate sustainability and its application within firms offering management consulting services. To achieve this, I provide a definition of management consulting and present an overview of the corporate sustainability practices employed by firms offering management consulting. Due to limited academic research on this specific topic, I reference company publications and business journals to support my analysis.

2.2.1. Definition of Management Consulting

In the late 1990s and around the turn of the millennium, research on management consulting was limited to topics such as the industry's origins, its rapid growth, and the major players (Canback, 1998). Since then, the literature has expanded to include topics such as the blurred boundaries between the profession and the industry (Sturdy et al., 2009), client interactions (Klarner et al., 2013), and knowledge management (Werr & Stjernberg, 2003). Nevertheless, a distinct definition of the industry is lacking.

Management consulting can be defined in a broader or more specific sense (Kubr, 2002). Steele (1975) views management consulting from a broad functional perspective, in which consultants act as enablers who perform tasks to help clients carry out their operations. In contrast, Greiner and Metzger (1983) propose a more specific definition, stating that specially trained and qualified individuals perform management consulting. According to this definition, consultants work independently and objectively by identifying and analysing a client's management problem, followed by a solution proposal, which they help implement if requested.

Hereafter, I refer to the definition of Kubr (2002, p. 10), which combines both approaches. Management consulting is described as *"an independent professional advisory service assisting managers and organizations to achieve organizational purposes and objectives by solving management and business problems, identifying and seizing new opportunities, enhancing learning, and implementing changes"*.

2.2.2. Corporate Sustainability in Management Consulting

In recent years, firms offering management consulting have embraced the concept of corporate sustainability (Peachman, 2023). They have not only established internal corporate sustainability practices but have also expanded their services to include sustainability-related offerings.

Evidence of the increasing adoption of internal corporate sustainability practices can be found in the sustainability reports of these firms. A comparison of reports from consulting firms in previous years reveals a growing focus on social, environmental, and economic sustainability practices, as well as higher sustainability targets. In their latest sustainability reports, leading management consulting firms such as McKinsey, Boston Consulting Group, and Bain & Company showcase their implementation of social and environmental practices. Bain & Company aims to become the first company in its industry to achieve net-negative emissions (Bain & Company, 2023), while McKinsey plans to invest $2 billion in social responsibility initiatives by 2030 (McKinsey & Company, 2022). Similarly, BCG reported significant investments in climate, environmental, and social impact initiatives in recent years (Boston Consulting Group, 2022).

There has also been an economic shift towards corporate sustainability, as many companies have added sustainability consulting to their service offerings (Murray, 2023). Bain & Company, for instance, assists clients in developing sustainability strategies and transitioning to more resource-efficient processes (Bain & Company, 2023). This shift in services is driven by market demand, including ethical considerations and evolving regulatory frameworks such as the United Nations 2030 Agenda for Sustainable Development and the Corporate Sustainability Reporting Directive (Kewes, 2022).

Despite the availability of public information, such as sustainability reports, there is a lack of academic research that consolidates the corporate sustainability practices of firms offering management consulting and examines the tensions and strategies that arise in this context. By comparing the defined concept of management consulting, which focuses on assisting clients in achieving their organizational objectives, with the concept of corporate sustainability, it becomes apparent that tensions can arise. Although consulting firms now offer advisory services to clients on sustainable practices, their main aim is to assist clients in solving their business problems. These efforts often do not translate into sustainable internal practices within the firms offering consulting services. In fact, they may reinforce unsustainable ecological practices, such as frequent air travel for client meetings, or social practices, such as working long hours to meet client deadlines (Murray, 2023). This disparity in focus between advising clients and implementing sustainable practices internally gives rise to potential tensions in corporate sustainability.

In previous sections, I outlined the definitions of corporate sustainability and management consulting, described tensions in corporate sustainability, and explored how they are implemented in the context of management consulting. Despite the industry's economic significance (BDU, 2023), there is a lack of academic research on tensions and strategies within corporate sustainability in firms that provide management consulting services. Thus, my objective is to bridge this research gap and respond to the call from other scholars to further investigate tensions within corporate sustainability across various industries (Hahn et al., 2015; Joseph et al., 2018). To accomplish this, I focus on the following research question:

How can firms offering management consulting manage tensions in the implementation of corporate sustainability practices?

2.3. Theoretical Framework

To answer my research question, I relied on the framework provided by Hahn et al. (2015), which describes the tensions related to corporate sustainability and strategies to manage these tensions.

2.3.1. Distinction between Instrumental and Integrative Strategies

In tension management research on corporate sustainability, there are two streams of thought: instrumental strategies and integrative strategies. Social and environmental issues are perceived as conventional business concerns under the instrumental strategy framework, where profit maximization is the key focus, achieved either through win-win solutions or tension avoidance. In the avoidance approach, tensions are disregarded or overlooked (Van Bommel, 2018). Alternatively, the win-win logic can be followed, stating that "*any improvement in one dimension of sustainability should improve the other dimensions, or at least should not diminish performance in another area*" (Van der Byl & Slawinski, 2015, p. 58). The instrumental approach prioritizes financial outcomes at the organizational level over other sustainability considerations (Hahn et al., 2010). However, this view overlooks the multifaceted nature of corporate sustainability, which involves tensions where environmental and social concerns cannot be reconciled with financial outcomes (Gao & Bansal, 2013).

While the instrumental perspective neglects the tensions between different facets of corporate sustainability, the integrative perspective acknowledges them. It considers corporate sustainability as a collection of incompatible aspects that relate to various social, economic, and environmental dimensions at the individual, firm, and societal levels across different temporal and spatial horizons (Hahn et al., 2015).

Conceptually, the integrative view draws on research on tensions, strategic contradictions, and paradoxes. According to paradox theory, paradoxes are situations in which oppositional elements coexist (Lewis, 2000; Smith & Tushman, 2005). They occur in organizations where tensions between different aspects *"seem logical in isolation but absurd and irrational when appearing simultaneously*" (Lewis, 2000, p. 760).

The integrative perspective employs paradoxical thinking to acknowledge and manage tensions instead of eradicating them (Lüscher & Lewis, 2008), leading to improved social and environmental consequences. According to Smith and Lewis (2011), adopting an integrative view of tensions first requires acknowledging tensions. By taking this initial step, decision-makers recognize the presence of paradoxes, which helps to identify a scenario as paradoxical and define the relationships and tensions between the contrasting poles of the paradox (Poole & Van de Ven, 1989). Taking the acknowledgement stage first leads to exploring tension-sensitive organisations, which is an essential consideration since it may lead to a biased view of the general attitude toward corporate sustainability.

2.3.2. Tensions Management from an Integrative Perspective

Hahn et al. (2015) propose a framework for managing tensions in corporate sustainability, drawing on research on strategic paradoxes. Their framework suggests that once sustainability tensions are acknowledged, there are two approaches to address them: acceptance and resolution strategies.

The acceptance strategy acknowledges the tensions between the two sides of a paradox but does not seek to resolve them. It maintains the paradox by keeping both ends in conflict (Hahn et al., 2015). In this way, both sides of the paradox can be comprehensively addressed with action instead of pursuing a single strategic response that may not sufficiently address all priorities (Joseph et al., 2018).

In contrast to acceptance strategies, resolution strategies attempt to resolve a paradox. Resolution, however, *"does not imply eliminating a tension but, rather, finding a means of meeting competing demands or considering divergent ideas simultaneously"* (Smith & Lewis 2011, p. 386). The paradox is converted into a more controllable situation while retaining the underlying tension, which enables the simultaneous consideration of opposing positions.

The resolution approach distinguishes between synthesis and separation strategies. The separation strategy seeks to resolve the paradox by separating its opposing parts at various levels, such as individual and society, or across different time dimensions, such as present and future (Sharma & Jaiswal, 2018). By segregating the conflicting poles, objectives can be identified and established in each opposing domain. It also facilitates the development of skills to manage each pole while avoiding disturbance and inertia from the opposing pole (Smith & Tushman, 2005).

The synthesis strategy attempts to resolve the paradox by creating a novel perspective. Instead of merging the two poles into a single entity, a new frame is constructed that can accommodate the contrasting poles of the paradox (Van Bommel, 2018). This overarching logic enables the simultaneous pursuit of competing demands (Smith & Lewis, 2011).

3. Methodology

In the present chapter, I outline the methodology used to address the research question. Besides, I explain the research design, data collection, and analysis procedures.

3.1. Research Design

I chose a qualitative research approach to explore the tensions arising from implementing corporate sustainability practices in firms offering management consulting services. This method allows for capturing real-life actions and contexts, and obtaining genuine perspectives from actors involved in the phenomenon (Gephart, 2004). By conducting interviews with actors in companies that provide management consulting services, I gained access to their genuine perspectives (Denzin & Lincoln, 1994), enabling me to develop a deeper comprehension of their firms' sustainability practices and the resulting tensions (Gephart, 2004). Besides, the qualitative approach allows for a detailed analysis of complex phenomena (Birkinshaw et al., 2011; Graebner et al., 2012). Given that my investigation focused on tensions - complex due to their multiple dimensions - the qualitative approach proved to be a suitable research method for my study.

Additionally, I conducted multiple cases to enhance the research. One rationale for this choice was that multiple cases allow for comparisons to determine whether an emerging finding is unique to a single case (Eisenhardt & Graebner, 2007) or consistent across different organizations (Yin, 2014). As my objective was to identify tensions in corporate sustainability and the corresponding strategies employed, it was important to ensure that these tensions and strategies were not confined to a single company. The convergence of multiple companies adopting the same strategy indicated its effectiveness (Yin, 2014). Another reason for conducting multiple cases was to uncover similarities and differences (Baxter & Jack, 2008). It enabled me to observe whether firms offering management consulting employed different approaches to address similar tensions.

In order to select appropriate cases for my study, I established specific criteria. Firstly, companies needed to offer management consulting services, but not exclusively. This accounted for the fact that many companies offering management consulting provide additional services like auditing. Exclusively focusing on management consultancies would have overly restricted the selection pool. Secondly, the chosen firms had to have already implemented corporate sustainability practices. This criterion was crucial, as otherwise, observing tensions and strategies related to corporate sustainability would not have been possible. The third criterion required the companies to operate in the German market. The motivation behind this criterion stemmed from the existence of diverse sustainability legislation across different countries[1]. By examining companies from a single country, comparability was ensured.

Using a combination of keywords such as *"sustainability"*, *"CSR"*, *"ESG"*, *"report"*, *"consulting"*, and *"Germany",* I found websites, blogs, and media publications that led me to 20 companies that met my criteria. Afterwards, I identified the individuals responsible for sustainability within each of the 20 companies and contacted them through their email addresses and LinkedIn profiles. Among the 20 companies approached, 12 responded, and 6 confirmed their willingness to engage in an interview. The participating companies include Goetzpartners, CAMELOT Management Consultants, Capgemini Deutschland Holding GmbH, Kienbaum Consultants International GmbH, Cassini Consulting AG, and Company X.

3.2. Data Collection

To address my research question, I collected primary and secondary data. For primary data, I conducted eight semi-structured interviews with employees from six firms over a span of five weeks. These interviews, conducted in German through video calls and audio recordings, lasted between 20 to 60 minutes. After the interviews, I transcribed and translated them into English. I conducted semi-structured interviews with open-ended questions to encourage participants to share their experiences freely. Moreover, I asked follow-up questions to investigate the relevant responses further.

Among the interviewees, I interviewed six key representatives who held positions related to corporate sustainability in their respective firms. Additionally, I interviewed two employees actively participating in sustainability initiatives within their firms. The selection of interview partners aimed to gain perspectives on corporate sustainability practices and the resulting tensions, both from individuals responsible for sustainability and those actively engaged in the practices. The first interview I conducted was with a partner at Goetzpartner who also holds the Head of Sustainability position, providing insights into the company's sustainable development. Further, the Head of CAMELOT's CSR team gave an overview of sustainability matters, which was helpful as the firm does not report on its sustainability practices yet. The CSR Manager for Germany at Capgemini explained how the global head's sustainability strategy is linked to member firms' activities. At Kienbaum, I interviewed a Managing Director responsible for external communications on sustainability. Besides, I spoke

[1] An example of such legislation is the Supply Chain Implementation Act, referred to as the Lieferkettengesetz in German, which focuses on fostering responsible business practices within supply chains. As of now, its jurisdiction is limited to Germany.

with a Consultant and a Trainee about internal sustainability activities. The Sustainability Coordinator at Cassini Consulting AG addressed how corporate sustainability practices are implemented at various locations. Lastly, I interviewed an anonymous member of Company X's sustainability team, gaining insight into various tensions and strategies to manage them. Overall, the interviewees provided a comprehensive overview of their companies' internal corporate sustainability practices, going beyond publicly disclosed information (Boyce & Neale, 2006). A summary of the primary sources can be found in Table 1.

Table 1: Primary Data and Use

Primary Data and Use						
Organization	Type of Data	Name	Position	Date	Length	Use
Goetzpartners	Interview	Armin Raffalski	Partner and Head of Sustainability	13/03	55 min	Familiarising with the organisational context; Gaining an understanding of the complexity of tensions beyond the theoretical background; Deepening the understanding of the tensions and related strategies by incorporating the observations of the interviewees
CAMELOT Management Consultants		Kathleen Landenberger	Consultant and Head of CSR	16/03	1 h	
Capgemini Deutschland Holding GmbH		Matthias Wolf	CSR Manager Germany	17/03	45 min	
Kienbaum Consultants International GmbH		Dr. Sebastian Pacher	Managing Director	23/03	30 min	
		Soveig Meyer	Consultant	12/04	25 min	
		Katharina Meichsner	Trainee	13/04	20 min	
Cassini Consulting AG		Anja Becker	Backoffice and Sustainability Coordinator	13/04	1h	
Company X		Anonymous	Anonymous	30/03	1h	

While the primary sources offer comprehensive insights, it is essential to acknowledge certain limitations. The perspectives shared by the interviewed employees may be subjective and may not represent the experiences of all employees within their respective companies. Additionally, the limited number of participants within each company restricts the diversity of perspectives, and it would have been insightful to include employees from different departments and levels. Nonetheless, by conducting interviews with eight individuals across various companies, I identified recurring tensions and strategies related to corporate sustainability (Boyce & Neale, 2006).

To complement and triangulate the primary data, I collected secondary data from various sources, including corporate websites, corporate sustainability-related documents (e.g. Code of Conduct and Ethics), sustainability reports, blog posts, press releases, videos, podcasts, and online newspaper articles. To collect this data, I used relevant keywords like *"sustainability"*, *"management consulting"*, and the specific company names. I thoroughly analysed these sources, comparing them with the primary data and incorporating additional insights relevant to my study. However, it became apparent that media coverage of consulting firms' internal sustainability practices was limited. Online newspaper articles and company websites predominantly focus on the incorporation of sustainability into the service offerings of consulting firms rather than shedding light on their internal corporate sustainability practices. Nonetheless, I obtained valuable data regarding the firms' internal practices from consulting firms' sustainability reports. Table 2 provides a summary of the secondary sources, and a detailed summary of the collected data is included in Appendix 1.

Table 2: Secondary Data and Use

Secondary Data and Use				
Organization	Type of Data	Date	Name of author	Use
Goetzpartners	Corporate Website	2022; N/A	Goetzpartners	Familiarising with the organisational context; Inspecting external perceptions of the company's sustainability practices (online newspaper articles, websites, etc.); Gaining insights from employees who did not participate in the interviews (podcast, videos, etc.); Supporting, integrating and triangulating insights from observations and interviews
	Code of Conduct and Ethics	2014		
	Code of Conduct for Suppliers	2016		
	Sustainability Report	2022	Goetzpartners Holding AG	
	Video	2022	Lünendonk & Hossenfelder GmbH	
	Website	2022		
CAMELOT Management Consultants	Corporate Website	N/A	Camelot	
	Blogpost	2020; 2021		
	Video	2019		
	Website	2021; 2022	CAMELOT Management Consultants AG	
	Blogpost	2019	FMK Compare GmbH	
	Website	2021	brand eins Medien AG	
Capgemini Deutschland Holding GmbH	Corporate Website	N/A	Capgemini	
	Annual Financial Report	2022		
	Environmental Policy Statement	2022		
	Code of Business Ethics	2022		
	ESG Policy	2021		
	Press release	2021; 2023		
	Video	2020		
	Blogpost	2022	Jörg Hossenfelder	

Kienbaum Consultants International GmbH	Corporate Website	N/A	Kienbaum	
	Online Newspaper Article	2019; 2023	René Bender; Tanja Kewes	
	White Paper	2022	Dr. Sebastian Pacher	
	Blogpost	2023	Bernhard Walter	
	Podcast	2022	Lukas M. Fastenroth and Lea Marie Dreifert	
Cassini Consulting AG	Corporate Website	2019; 2022; N/A	Cassini Consulting AG	
	Interview	N/A		
	Corporate Website	2020; 2021; 2023	Cassini AG	
	Code of Conduct	2021		
	Podcast	2022	Godow Onnen, Lukas Josuhn, Nina Samek and Jessica Przybylski	
	Website	2021	Charta der Vielfalt e.V.	
	Podcast	2023	Jörg Hossenfelder	
Company X	Corporate Website	N/A	Company X	
	Sustainability Report	2022		

3.3. Data Analysis

I utilized the coding method to analyse both primary and secondary data. This method involved a three-step analytical process. Initially, I classified the data into 29 first-order codes, which I then organized into six second-order themes. Finally, I further classified these codes into two overarching dimensions. The coding method is illustrated in Appendix 3.

For the first-order codes, I used elements from Hahn et al.'s (2015) model, such as *"personal vs. organizational sustainability agendas"*. Moreover, I modified some original codes, for instance, rephrasing *"short-term vs. long-term corporate orientation"* into *"short-term financial vs. long-term sustainability goals"*. Additionally, I created new codes such as *"small vs. large impact scope"* and *"national vs. international sustainability agendas"* to capture the tensions identified.

Subsequently, I grouped the first-order codes into second-order themes, which represent the dimensions of tension, namely *"level"*, *"change"*, and *"context"*. Additionally, I examined related strategies such as *"acceptance"*, as well as resolution strategies, including *"separation"* and *"synthesis"*. These codes align with the theoretical framework presented by Hahn et al. (2015).

Finally, I combined the first- and second-order themes into *"tensions in the implementation of corporate sustainability practices"* and *"strategies to manage tensions"*. The coding process is exemplified in Table 3 and illustrated in a coding tree in Appendix 2.

Table 3: Coding tree example

Quotations	First order codes	Second order themes	Aggregated Dimensions
"You always have to make such requests at the right time and give good reasons for asking which questions. So you cannot just do that without getting a GO."	Fast vs. slow change towards sustainability	Change	Tensions in the implementation of corporate sustainability practices
"But it also depends on the context. I cannot explain to a customer: "Our flight quota has been used up. I cannot come now". That just does not work."	Original project vs. new sustainable operation		
" Where the leverage is greater is in contact with customers. That is, when we advise production companies, fashion houses or food companies and bring about change there."	Small vs. large impact scope		

4. Empirical Setting

To address the research question at hand, I analysed six cases, which are presented in the following chapter. All selected organizations currently operate in the German market and provide management consulting services, yet they differ in size and scope. The organizations interviewed include Goetzpartners, CAMELOT Management Consultants, Capgemini Deutschland Holding GmbH, Kienbaum Consultants International GmbH, Cassini Consulting AG, and an entity whose identity has been disguised for confidentiality reasons.

4.1. Goetzpartners

Goetzpartners is an international consulting firm founded in Munich in 1991 by Dr. Stephan Goetz and Stefan Sanktjohanser. It operates under Goetzpartners Holding AG, which is composed of three companies. The company provides advisory services to decision-makers and executives in seven key industries, including business services, financial institutions, and industrials & mobility. Over the years, the company expanded its operations to China and Russia in 2014 (Goetzpartners expands its international presence, 2014). It opened new offices in Dubai and New York in 2016 (Consulting expertise in Dubai and New York, 2016). Currently, the company operates four of its twelve offices in Germany, and according to the Lünendonk List 2021[2] (Lünendonk List 2022 Management Consulting, 2022), it has been among the top ten consulting firms with majority capital in Germany for the ninth consecutive time. The company's total turnover increased by 49.4%, from 90 million euros in 2015 to 134.5 million euros in 2021, and it has grown by 85 employees since 2015, currently employing 365 people.

In terms of corporate sustainability, the company states that it *"is and has always been an essential part of their [our] identity"* (Sustainability Report, 2022, p. 8). In 2014, the company launched a formal corporate social responsibility (CSR) program in Germany, starting with volunteer projects and progressing to pro bono projects. Two years later, the Goetzpartners Foundation was established to provide financial support to projects selected by the foundation's advisory board, an external advisory board, and members of the Goetzpartners management.

Since then, the company has expanded its program in line with the four pillars of people, projects, the planet, and philanthropy. In 2021, Goetzpartners joined the UN Global Compact[3] and was certified as a climate-neutral company. A year later, the company published its

[2] An annual ranking of the leading consulting firms in Germany was published by Lünendonk & Hossenfelder GmbH.
[3] UN Global Compact is a voluntary initiative encouraging sustainable and socially responsible business practices worldwide through a framework of ten principles covering human rights, labor, the environment, and anti-corruption (United Nations Global Compact, 2021).

sustainability report, in which it disclosed non-financial information for the first time in accordance with the standards of the Global Reporting Initiative (GRI)[4]. Moreover, the company is exploring ways to incorporate sustainability into its services (Interview, Partner and Head of Sustainability). Additionally, it has set high targets for its internal sustainability efforts, such as reducing emissions by 50% relative to the 2014 baseline (Sustainability Report, 2022). Overall, the company plans to increase the percentage of electric and hybrid vehicles in its fleet to 80% by the end of 2026 and raise the representation of women in its overall workforce to a minimum of 50% by 2030.

4.2. CAMELOT Management Consultants

CAMELOT Management Consultants[5], which was founded in Mannheim by Josef Packowski in 1993, is an international consultancy specialising in supply chain management. The company offers a range of consulting services, including supply chain process optimization and digital transformation support, to clients across diverse industries such as chemicals, life sciences, and consumer goods. Camelot is part of the CAMELOT Consulting Group, which operates in the United States, Germany, the United Arab Emirates, and India. According to Brand Eins, a German business magazine that named Camelot one of the best consulting firms in Germany in 2021 (The Best Management Consultants in Germany, 2021), the company employed 450 people in Germany that year. In response to the burgeoning demand for highly skilled IT talent, Camelot Consulting Group established a Polish subsidiary in 2021 (CAMELOT Consulting Group expands in CEE, 2021). In 2022, the company partnered with SLR Consulting (CAMELOT and SLR Consulting, 2022) to support clients with circular economy requirements and carbon footprint reduction, thereby expanding its sustainability services portfolio.

Kathleen Landenberger (Interview, Head of CSR) reported that Camelot‘s sustainability efforts were initiated by its employees. The company's path to sustainability is guided by three fundamental pillars: social, environmental, and economic responsibility. The sustainability services mentioned above reinforce economic responsibility. In addition, the company is dedicated to social responsibility by promoting diversity and inclusion, employee well-being,

[4] The GRI is an international organization that sets global sustainability reporting standards for businesses, helping them measure and report their progress towards sustainability (Global Reporting Initiative, 2022).
[5] For the sake of simplification, I will, from here on, refer to CAMELOT Management Consultants as Camelot.

and volunteering (Social Responsibility, n.d.). Camelot's environmental responsibility is reflected in measures to reduce CO2 emissions, such as implementing a short-haul flight policy.

The company has made headway in the realm of environmental sustainability, as evidenced by its receipt of the Ecovaids Sustainability Rating in 2022 and the carbon neutral label in 2021 (Ecological Responsibility, n.d.). Furthermore, Camelot has established new sustainability goals for itself. By 2026, the company aims to achieve 'net zero' status by reducing more than 50% of its CO2 emissions and fully offsetting all unavoidable emissions. Additionally, the company intends to publish a sustainability report in the coming years to comply with the Corporate Sustainability Reporting Directive (CSRD)[6], which enters into force in 2023.

4.3. Capgemini SE and Capgemini Deutschland Holding GmbH

Sogeti was established by Serge Kampf in 1967, and it later underwent a series of expansions and acquisitions, leading to its current name, Capgemini SE[7]. The company offers consulting, professional IT services, and digital engineering to assist clients from various industries. In 2018, Capgemini SE launched Capgemini Invent, a global service line that advises clients on digitalization, innovation, strategy, and transformation. According to Capgemini SE's annual report (2021 Universal Registration Document, 2022), the group had a workforce of over 360,000 individuals across more than 50 countries in 2022. It is indicated that 7% of the workforce is located in Germany and Central Europe, including 20 subsidiaries. Moreover, Capgemini SE's revenue increased by 21.13% year-on-year to 21,995 million euros. The Rest of Europe region, which accounted for 29% of consolidated revenue, grew by 16.1% at constant exchange rates.

The interviewee stated that Capgemini SE had shown long-standing dedication to sustainability initiatives that predate the widespread adoption of the concept (Interview, CSR Manager Germany). From 2015 on, the company has increased its environmental commitment, partly due to growing client interest. Over time, CSR representatives have been appointed at both the national and global levels. Since the end of 2018, the group has been operating with the goal of *"unleashing human energy through technology for an inclusive and sustainable future"* (2021 Universal Registration Document, 2022, p. 3). In addition to environmental

[6] The CSRD is an EU directive that obliges DAX companies to disclose their sustainability performance by 2023. In the future, it will be extended to small and medium-sized enterprises (European Union, 2022).

[7] While Capgemini Germany's sustainability efforts are discussed in the findings section, the empirical section refers to Capgemini SE's data, as the published report refers to its global activities.

sustainability and diversity & inclusion, the company has a digital focus, which sets it apart from other consulting firms' sustainability efforts. This focus is evident in projects such as establishing 40 digital academies that provide specialized IT training to disadvantaged populations, enabling them to secure sustainable employment and financial independence (Diversity and Inclusion, n.d.).

Capgemini SE's most recent data on their sustainability goals has been released in accordance with GRI criteria (2021 Universal Registration Document, 2022). Not only does the firm set high standards in its sustainability reporting, but also in its sustainability goals for the coming years. For instance, concerning the environment, Capgemini aims to shift to 100% renewable energy by 2025 and integrate electric vehicles by 2030. In the social field, the company aspires to achieve a 40% representation of women in its teams by 2025, with a 37.8% proportion achieved in 2022. Additionally, in governance, Capgemini aims to attain a 30% representation of women in leadership positions by 2025, with a current proportion of 24.4% as of 2022.

4.4. Kienbaum Consultants International GmbH

Established in 1945 by Dr. Walter Kienbaum, Kienbaum is a national-oriented consulting firm specialising in human resources and management consulting. Over the years, the company has diversified its services to include executive search and leadership development, primarily targeting national corporations, medium-sized businesses, and public sector organizations. Upon the founder's retirement, Jochen Kienbaum succeeded as CEO in 1984, expanding the firm into Asia and South America (Company history, n.d). In 2018, Fabian Kienbaum took over the company's management and was joined by Dr. Bibi Hahn as a Co-CEO in 2021. Kienbaum has nearly 600 employees working in 26 offices across four continents. As per market analyses (Consultancy Kienbaum returns to growth, 2023) and own statements (Kienbaum's long road out of the crisis, 2019), the company experienced a decrease in turnover and staff numbers after 2016. Nonetheless, the firm has demonstrated growth in the last two years, with a turnover of 75 million euros in 2021, a 15% increase compared to the previous year.

One of the initial CSR initiatives undertaken by Kienbaum was the creation of the Gerhard and Lore Kienbaum Foundation, which was established by the company's founder in 1994 (Corporate Responsibility & Sustainability, n.d.). Over the years, the foundation has initiated funding for sustainable projects in various areas, including science, research, education, and sports. Kienbaum's endeavour for sustainability goes beyond the social domain and encompasses the ecological dimension. Since 2019, an external partner has been assessing the company's carbon footprint, and measures have been taken to reduce it. Examples include introducing a car rental system instead of company cars and using renewable energy sources in their offices. Furthermore, Kienbaum strives for economic sustainability. This undertaking is reflected in the Executive Search division, which assists companies in their search for executives with expertise in sustainability.

Alongside the implemented measures, the company has set up small teams to work on various sustainability topics, including publishing its first sustainability report. This report will enable the company to communicate its goals transparently, including converting the entire company car fleet to electric vehicles by 2028 (Corporate Responsibility & Sustainability, n.d.). In addition, the interviewee underscored the potential for Kienbaum to introduce additional sustainability services to its clientele in the future (Interview, Managing Director).

4.5. Cassini Consulting AG

Dr. André Strebens founded Cassini Consulting AG[8] in 2016 in Düsseldorf with the goal of merging IT and management consulting services. The company is owner-operated and part of the Cassini Group, which comprises three digital-oriented business areas. Cassini offers digital services such as digital transformation, agility, IT sourcing, and AI to corporations and the public sector. After withstanding the financial crisis in the 2000s by diversifying into different customer groups and applying short-term work (Leadership without a Management Team, 2023), the company faced growth obstacles in the following decade. In 2018, it underwent internal restructuring, merging regional companies into one entity (Leadership at Cassini, 2019). Today, Cassini operates through individual business segments targeting specific markets, overseen by a three-person executive board. With 350 employees working in nine locations, the company generated approximately €63 million in turnover in 2021, reflecting a growth rate of about 30% compared to the previous year (Cassini Consulting looks back on a record year, 2022).

According to Cassini's website, sustainability has been an underlying principle since its foundation, not a recent focus (Sustainability Strategy, n.d.). To strengthen its commitment to sustainability, the company initially formed a three-member team to evaluate its ongoing efforts. This evaluation revealed that the company was strongly involved in social projects, either financially or through engagement, but still had the potential for further environmental

[8] For simplification, I will refer to Cassini Consulting AG as Cassini.

engagement. Subsequently, Cassini developed a CSR and environmental strategy and implemented concrete measures, including external measurement and compensation of its carbon footprint for 2019-2021.

Over time, Cassini enhanced its sustainability practices. Today, the company offers consulting services in the field of sustainability, including developing strategies and transforming client operations. Cassini has also sharpened its focus on social engagement, prioritizing projects related to digital inclusion, digital education, and climate protection (Interview, Sustainability Coordinator). Furthermore, Cassini AG published a Code of Conduct in 2021 outlining its environmental sustainability goals. While the company has not yet published a sustainability report, it has expressed the intention to do so in the future.

4.6. Company X

Company X operates as a member firm of a global network organization, maintaining a presence on all continents. The German member firm comprises more than 20 offices throughout Germany. It offers business and management consulting services and auditing and tax consulting services to clients such as DAX corporations, medium-sized companies, and public institutions. Last year, the German subsidiary experienced growth in its overall business and advisory segments, with the latter achieving a higher growth rate than other business segments. The implementation of ESG services partially drove this growth.

As reported by the interviewee, Company X initiated efforts to address sustainability concerns over a decade ago. It began with socially relevant matters such as cultivating a philanthropic outlook towards donations, sponsorship, and volunteer initiatives. Besides, environmental concerns progressively gained more importance, with public discourse on ecological sustainability further elevating the issue's significance. In response, the German member firm set up a sustainability team that reports to the CEO department and reports directly to the board on the company's sustainability efforts.

According to the interviewee, Company X has recognised the importance of sustainability over time. It is no longer seen as a "*nice to have*", but as an essential component that needs to be integrated into the company's strategy. For this reason, the global network has defined a global sustainability strategy. Nonetheless, the member firms are granted a right of co-determination in the execution of the globally defined goals. The sustainability activities of Company X include, on the one hand, the fulfilment of its economic responsibility by providing

ESG services. On the other hand, the company publishes a sustainability report voluntarily, as it is not obliged to report according to CSRD standards until 2025.

To maintain confidentiality, the identity of Company X will remain anonymous throughout the following chapters. Furthermore, to protect the anonymity of the interviewees at Goetzpartner and Capgemini, they will be referred to as Sustainability Officers. The companies are referred to as Firms A, B, and C.

5. Findings

In this section, I answer the research question by analysing six firms offering management consulting services to identify tensions surrounding their implementation of corporate sustainability practices. I then propose strategies of acceptance and resolution for addressing these tensions. In accordance with the proposed theoretical model of Hahn et al. (2015), I structure the tensions and strategies in terms of level, change, and context. According to the model, companies are required to acknowledge the existence of these tensions prior to applying any strategies. As indicated in Appendix 2, Table 19, all six firms examined acknowledged the existence of tensions.

5.1. Level

5.1.1. Individuals with vs. individuals without sustainability preferences

5.1.1.1. *Tensions*

In the realm of corporate sustainability, inconsistencies in employee preferences give rise to tensions within the workforce. The six firms interviewed indicated instances of such tensions, which can manifest themselves in varying degrees, even in seemingly insignificant matters. For instance, the Sustainability Officer of Firm A reported divergent views among the employees regarding including oat milk in the fully operational coffee machine. This dissent led to tension, as they *"only have one coffee machine on each aisle, and it only has milk in it once"*. While some employees supported the oat milk alternative due to environmental concerns, others preferred to stick with the conventional use of cow milk. Such inconsistencies among employees were described as particularly pronounced between younger and senior workers, with younger employees showing a greater interest in sustainability than their senior colleagues (Interview, Sustainability Officer at Firm B).

5.1.1.2. *Strategies*

A strategic approach to dealing with the collision of individual opinions is grounded in acceptance and resolution strategies. The deployment of the acceptance strategy involves attempts to differentiate the two poles of tension, maintain the paradox, and tolerate the tension (Hahn et al., 2015). All six firms reported pursuing this strategy as they ***accept individual sustainability preferences***. For instance, Firm B acknowledged that there are "*always differences between employees*" and that it is "*also normal to a certain extent*", thereby accepting the existence of diverse opinions among employees (Interview, Sustainability Officer at Firm B). Nonetheless, the Sustainability Officer of Firm A recognized that such an approach sometimes leads to dissatisfaction among employees, emphasizing that it is rare to "*please all employees equally"*.

Another strategy that can be used in addition to the acceptance strategy is the separation strategy, which involves addressing the two conflicting poles of tension in different locations or at different times (Hahn et al., 2015). All six firms reported applying the separation strategy by ***offering both sustainable and non-sustainable options*** in parallel rather than forcing employees to choose between them. Cassini, for instance, offers its employees chocolate bars from ecologically certified manufacturers alongside those from less sustainable manufacturers, as many employees prefer the latter (Interview, Sustainability Officer at Cassini). "*They want to do both in parallel."* Similarly, Firm A employed this strategy, stating that they "*only provide the framework*" and allow their employees to make their own choices (Interview, Sustainability Officer at Firm A).

Moreover, the synthesis strategy offers the potential for incorporating novel elements by harmonizing opposing perspectives (Hahn et al., 2015). Two of the interviewed firms applied this strategy by ***testing sustainable alternatives*** when faced with conflicting individual preferences. For example, Firm A conducted a trial of oat milk in a specific location of their Berlin office to assess its feasibility for broader implementation and determine whether it was a viable option for the company (Interview, Sustainability Officer at Firm A).

5.1.2. Personal vs. organisational sustainability agendas

5.1.2.1. *Tensions*

Apart from internal tensions within the workforce, conflicts concerning corporate sustainability arise between employees and their organization. This type of conflict was observed in all six firms and can be approached from two perspectives. Firstly, employees may demand more sustainability measures (Interview, Sustainability Coordinator at Cassini). Sensitive topics like salaries, employee benefits, and a company car can be contentious. "*There are definitely people who are not willing to make sacrifices. The company car is like a sacred cow, and people do not like to touch it*." Therefore, attempts by employers to reduce environmental impact by eliminating company cars may be met with resistance by employees, leading to a conflict between environmental and social concerns.

Secondly, tensions arise when employees propose various projects to increase sustainability within the organization, as noted by the Sustainability Officer at Firm C. However, deciding which initiatives to support can be challenging for organizations, mainly when a work council "*wants to implement other interests for its employees*" (Interview, Sustainability Officer at Firm A). By involving the works council in sustainability initiatives, the implementation process might become more complicated due to the increased number of stakeholders and the risk of non-implementation.

5.1.2.2. *Strategies*

One potential approach to mitigating the tension between employees and organizations in the context of corporate sustainability is to adopt the acceptance strategy, which involves ***deploying careful internal communication***. This strategy is utilized by four interviewed firms. According to the Head of CSR at Camelot, the successful implementation of sustainability practices often relies on effective internal communication, which requires the responsible parties to consider what is being communicated carefully. One has to decide, "*What am I communicating?*" Moreover, the choice of who communicates the message impacts the outcome, as highlighted by the Sustainability Coordinator of Cassini, who emphasized the importance of identifying the appropriate communication channels and responsible parties, such as the sustainability team or the board.

The separation strategy offers a viable option for addressing corporate sustainability conflicts between employees and organizations. Three companies adopted this approach by ***creating complementary working groups on sustainability***. The Managing Director of Kienbaum explained that they set *"up several working groups internally that deal with different sustainability topics"*. These groups can operate alongside existing sustainability teams, be voluntary, and serve as a forum for employees to generate more ideas. Furthermore, they can enhance employee engagement with the initiatives by enabling them to participate in their creation and feel empowered.

The synthesis strategy is one alternative approach to alleviating the tension between employees and organizations concerning corporate sustainability. This strategy entails employers ***providing an infrastructure that fosters sustainability*** and enables its smooth integration into the daily work routine of employees. All six of the interviewed firms employed such an approach, with some implementing measures such as "*install[ing] [electric] charging stations in all offices*" (Interview, Sustainability Officer at Firm C) or providing showers for employees to freshen up after their commute by bike (Interview, Sustainability Officer at Firm B). By providing an infrastructure that facilitates sustainable practices, organizations can alleviate potential employee dissatisfaction and promote a culture of sustainability.

5.1.3. Organizational vs. organizational sustainability assessment

5.1.3.1. *Tensions*

At the organizational level, tensions around corporate sustainability also arise, particularly between firms and their clients. From one perspective, all six organizations reported being increasingly asked by potential clients whether they have implemented internal sustainability practices when developing proposals. The nature of these inquiries ranges from straightforward to "*very strong requirements*", creating tensions for firms offering management consulting that may not yet be able to provide adequate information about their internal sustainability initiatives (Interview, Sustainability Officer at Firm A).

From another perspective, tensions may arise when firms scrutinize their clients more thoroughly. Firms offering management consulting aim to sell their services to meet a customer's needs. However, there are voices within the sustainability movement calling them to only work with ethically committed companies or pursue sustainable purposes in their projects. Some firms share this view, recognizing that working with ethically questionable companies can pose "*a reputational or financial risk*" (Interview, Sustainability Officer at Firm B).

5.1.3.2. *Strategies*

At the organizational level, tensions regarding corporate sustainability can be addressed through two types of synthesis strategies. The first strategy involves ***ensuring transparency regarding their sustainability initiatives*** to address customer concerns. This transparency can be achieved by providing comprehensive information on the company website or publishing a dedicated sustainability report. Three of the interviewed firms adopted this strategy by publishing sustainability reports, with one firm arguing that "*when a company shows transparency, it is even more credible*" (Interview, Sustainability Officer at Firm A). However, financial and human resource constraints have prevented others from adopting this approach (Interview, Sustainability Coordinator at Cassini).

The second strategy involves the ***implementation of sustainability evaluation criteria*** for clients and non-profit partners, with three of the interviewed companies implementing this approach. Firm B, for instance, has built "*systems, processes, and governance*" to ensure that sustainability issues are addressed, with every project undergoing a board review (Interview, Sustainability Officer at Firm B). Firm C, on the other hand, screens for potential conflicts with non-profit partners by examining employee ties with the organization (Interview, Sustainability Officer at Firm C). In the evaluation process, one has "*to state how the initiative was brought* *to the company and whether there are any overlaps with personal ties between employees and the organization".*

5.1.4. Organizational operations vs. societal sustainability regulation

5.1.4.1. *Tensions*

At the organizational level, tensions arise between companies and society, as indicated by the statements of four firms. Societal regulations imposed on companies represent one form of this tension. According to Camelot's Head of CSR: "*there are now various regulations from the state or the EU that more or less force you to disclose what you do*". The Sustainability Officer of Firm B also reported that the German member firm *"has taken the lead"* compared to the other member companies due to quicker enforcement of regulations. Similar to tensions between organizations, the trigger may stem from firms' inability to provide comprehensive information about their internal sustainability efforts. However, two of the interviewed companies voluntarily published a sustainability report, even without being required by any regulations.

5.1.4.2. *Strategies*

To address the challenges posed by sustainability regulations, firms offering management consulting can adopt the acceptance strategy, in which tensions are ***leveraged to introduce a new sustainability measure***. Like all companies interviewed, Firm C recognizes and uses sustainability regulations as "*catalysts for sustainability initiatives*" (Interview, Sustainability Officer at Firm C). Firm A's Sustainability Officer added that "*regulation is very favourable for them [us] because when the pressure comes from outside, everyone in the company who has not yet dealt with the issue has to deal with it"*. This approach enables them to utilize regulations as leverage and argues that implementing corporate sustainability practices is essential.

Furthermore, the synthesis strategy offers a way to manage tensions ***by implementing processes that promote sustainability***, as demonstrated by all the interviewed firms. Societal regulations require firms to disclose environmental, social, and governance (ESG) information, such as in-house CO2 emissions data. To comply with these regulations, firms such as Firm B work with external providers to calculate and reduce their CO2 emissions (Interview, Sustainability Officer at Firm B). Firm C also described a process they developed to measure environmental data from their flights, enabling them to implement short-term measures to reduce emissions (Interview, Sustainability Officer at Firm C). Moreover, firms are implementing processes at the social level. The Sustainability Coordinator at Cassini explained that they place job ads that specify which gender will conduct interviews to increase the percentage of women in the workforce. This approach has proven successful, resulting in a "*higher percentage of women who apply for jobs*".

5.2. Change

5.2.1. Fast vs. slow change towards sustainability

5.2.1.1. *Tensions*

The underlying framework suggests that, in addition to the level dimension, tensions arise in the change dimension. All interviewed firms face tensions related to the speed of change towards greater corporate sustainability. While it is crucial to implement sustainability practices quickly to achieve social or environmental improvements, internal factors often cause delays in implementation. For instance, the Head of CSR at Camelot noted that sustainability initiatives often serve as employee benefits that may have tax implications. As a result, multiple stakeholders are involved in decision-making, leading to "*many rounds to really bring concepts into implementation*".

5.2.1.2. *Strategies*

Two acceptance strategies can be employed to address the tension arising from the slow implementation of corporate sustainability practices. The first strategy involves ***accepting the immutability of internal processes***, a practice adopted by all the companies interviewed. For example, the Sustainability Officer at Firm A described how they "*have been working on such issues for years in cooperation with the departments*" and that they must accept that many stakeholders are involved. Likewise, the Sustainability Officer at Firm B compared integrating corporate sustainability practices to transformation projects, which often take more than two years to change processes. To ensure everyone is on the same page, "*you have to explain to people why you are doing something and that some changes do not happen that quickly*".

The second approach to addressing the slow implementation of corporate sustainability involves ***detailed planning of sustainability initiatives***, a strategy reported by three firms. To avoid unnecessary delays in the implementation process, ideas for initiatives cannot simply be proposed to higher management. Instead, the Sustainability Officer at Firm C highlighted the importance of planning such requests in advance and providing strong justification for implementing corporate sustainability. If this approach does not succeed, the sustainability team at Camelot tries "*to approach it differently and in more detail and argue it differently*" (Interview, Head of CSR at Camelot). This approach has commonly led to the ultimate implementation of sustainability initiatives.

5.2.2. Original project vs. new sustainable operation

5.2.2.1. *Tensions*

Furthermore, the discrepancy between the traditional service business model of management consulting and sustainable operational processes is a source of tension, as observed in all six firms interviewed. The client-oriented projects that consultants undertake are renowned for their high level of involvement, which often necessitates extensive travel and long working hours. The Head of CSR at Camelot highlighted that organizing sustainability activities can be demanding, with challenges as one "*always run[s] into the issue of time management or flexibility"*. Employees may cancel planned events at short notice because they must prioritize client projects. Despite the willingness of both employers and employees to pursue sustainable goals, the implementation of sustainable practices is often challenging due to clients' expectations. The Sustainability Officer at Firm B elaborated that clients frequently require the physical presence of consultants, and sustainability policies may not be readily accepted as a reason for non-compliance.

5.2.2.2. *Strategies*

In the context of the tension between the original project and the new sustainable operation, firms offering management consulting can respond through acceptance and synthesis strategies. Five of the firms interviewed indicated a willingness to ***accept exceptions to sustainability policies***. This willingness was evident concerning the flight policy, which prohibits domestic flights and has been adopted by many firms. All firms confirmed that if the client demands their physical presence on short notice, and an alternative mode of transportation cannot guarantee timely arrival, it is permissible to fly and ignore the policy. However, they emphasized that this decision cannot be made independently by the consultants themselves but "*must be approved by a superior who is clearly above you in the hierarchy*" (Interview, Sustainability Coordinator at Cassini).

In addition to the acceptance strategy, firms employ synthesis strategies to address these tensions. As all six firms have done, one such strategy is holding themselves accountable by ***setting a sustainability-focused corporate strategy***. For example, Kienbaum aims to "*implement a strategy in such a way that all ESG dimensions are of equal importance*" (Interview, Managing Director at Kienbaum). This strategy must be clearly defined so that stakeholders can prioritize sustainable activities over traditional profit-maximizing ones.

Setting quantifiable sustainability targets is an additional synthesis strategy to ensure that the consulting company and its employees are accountable for their sustainability efforts.

Camelot is among the five firms that reported implementing this strategy, setting key performance indicators (KPIs) across three sustainability areas. Those KPIs enabled them to gain a comprehensive overview of their current position and to pursue more precise sustainability goals in addition to their project work. Besides, KPIs can be disclosed in sustainability reports, giving stakeholders a transparent picture of the firm's sustainability progress.

5.2.3. Small vs. large impact scope

5.2.3.1. *Tensions*

All six firms reported that the scope in which sustainable practices can create a positive impact is a source of tension in the change dimension. Although these firms reported implementing both social practices, such as sponsorships, volunteering, or donations, and environmental practices, the impact of such efforts was limited. The Managing Director at Kienbaum emphasized the importance of meaningfully advising clients who contribute to society as the critical lever for creating a significant impact. This sentiment was echoed by the Sustainability Coordinator at Cassini, who stated that advising "*production companies, fashion houses, or food companies and bring[ing] about change there*" *can lead to* "*more substantial changes towards sustainability than smaller-scale internal initiatives*".

5.2.3.2. *Strategies*

To alleviate the tension between small and large impacts, five firms have adopted the approach of ***expanding their service portfolios***, which can be considered a separation strategy because it is offered in parallel with the original service portfolio. One example is Firm A, which has already taken the initiative to offer sustainability consulting services to clients. By providing such services, Firm A assists clients in developing sustainability strategies and implementing measures to promote sustainability in their core business operations (Interview, Sustainability Officer at Firm A). Firm A considers this the "*greatest impact that they [we] contribute*".

5.3. Context

5.3.1. Short-term financial vs. long-term sustainability goals

5.3.1.1. *Tensions*

The dimension of context is an additional source of tension among the three pillars of corporate sustainability. Four of the six firms reported experiencing conflicts between their short-term financial objectives and their long-term sustainability goals. While corporate sustainability practices may generate cost savings by prohibiting outdated practices that produce high CO_2 emissions, some sustainability activities, such as introducing more sustainable food alternatives or providing employees with opportunities to engage in social activities, may require additional costs. As the Sustainability Coordinator at Cassini highlighted, "*you have to be able to afford it*". The costliness becomes even more relevant when economic conditions are unfavourable, as budgetary constraints and associated questioning of CSR budget allocations become more pronounced (Interview, Sustainability Officer at Firm C). As a result, many companies still regard their expenses in the sustainability area as the primary mechanism for cost-cutting.

5.3.1.2. *Strategies*

In order to prevent firms from compromising their long-term sustainability goals in favour of short-term financial gains, a separation strategy can be implemented. Five firms reported ***setting designated time frames*** for employees to engage in charitable activities without impacting their professional responsibilities. For instance, the Head of CSR at Camelot stated that their employees are granted "*three days of additional leave for social commitment*". Similarly, Firm B offers social sabbaticals that allow their "*employees to engage in social activities alongside their work*" three to six months (Interview, Sustainability Officer at Firm B). These time-off policies allow employees to engage in philanthropic work on behalf of their employers. By separating these activities from working hours, employees can fully concentrate on their professional responsibilities during work hours while dedicating themselves fully to social causes during their time off.

5.3.2. National vs. international sustainability agendas

5.3.2.1. *Tensions*

National and international differences in sustainability lead to tension, as evidenced by the experiences of four firms operating both nationally and internationally. The international headquarters often dictate the sustainability strategy and goals, which must be implemented by member firms. However, operational peculiarities and national regulations may cause member firms to implement sustainability practices at different rates. According to Firm C's Sustainability Officer, implementing a CSR reporting tool for corporate volunteering was progressing more slowly in Germany due to co-determination rights held by works councils compared to other countries. Moreover, infrastructural disparities in different countries also impact sustainability efforts. For instance, the Sustainability Officer at Firm C revealed that renewable energy sources were more challenging to implement in some countries due to a lack of infrastructure for their generation compared to Germany.

5.3.2.2. *Strategies*

When faced with tension caused by national and international differences in sustainability, firms may employ the synthesis strategy by ***allocating responsibility to different internal units***. All firms interviewed use this approach, regardless of whether they operate nationally or internationally. One possible solution is to assign overall responsibility for sustainability to the central international head. As previously noted, international companies often have the global head declare "*various targets in the different sustainability areas*", while national member firms "*take care of the implementation*" (Interview, Sustainability Officer at Firm A). Another option is to decentralize decision-making and allow each member firm to select a main responsible person to define the sustainable strategy and goals. It is beneficial if this person is part of or close to top management, as stated by the Sustainability Officer of Firm B. One "*can discuss sustainability issues at eye level with the management*". Short communication paths help to emphasize the importance of sustainability and can also lead to faster decision-making.

5.3.3. Proximity to office vs. more distant location

5.3.3.1. *Tensions*

One factor that creates tension in the contextual dimension of corporate sustainability is the physical distance between an employer's office and their employees' residences. Three of the firms interviewed highlighted this tension. A challenge arises when the office is inaccessible via sustainable transportation options like cycling. The Managing Director of Kienbaum pointed out that *"the job bikes are not used by everyone because the headquarters is not centrally located and the distance is too long for many employees"*. Additionally, using sustainable alternatives may be challenged when employees are not well connected to public transportation, making it overly time-consuming to use as a sustainable alternative to driving. The Head of CSR at Camelot remarked that *"you can sponsor as much as you want, but it does not really help*" in this situation.

5.3.3.2. *Strategies*

The synthesis strategy is often used to reduce tension when addressing the challenge of physical distance between employees and office locations. Six companies interviewed noted ***implementing sustainability incentives*** as a means of mitigating issues. Incentives like the job bike, which Camelot subsidizes for its employees, may increase the appeal of sustainable transportation (Interview, Head of CSR at Camelot). Another example is the mobility budget provided by companies such as Firm C (Interview, Sustainability Officer at Firm C). This budget allows employees to choose a sustainable transportation option, using the funds as a voucher if they already use a sustainable transportation alternative. These incentives aim to promote sustainable modes of commuting, despite spatial challenges, by motivating employees to select sustainable transportation over unsustainable alternatives.

Table 4 illustrates the tensions and strategies identified in the six cases studied. In addition, Appendix 4 includes Table 23, which summarizes the findings.

Table 4: Identified tensions and strategies across the six cases

Case	**Tensions in the implementation of corporate sustainability practices**			**Strategies to manage tensions**		
	Level	Change	Context	Acceptance	Separation	Synthesis
Goetzpartners	x	x		x	x	x
CAMELOT	x	x	x	x	x	x
Capgemini	x	x	x	x	x	x
Kienbaum	x	x	x	x	x	x
Cassini	x	x	x	x	x	x
Company X	x	x	x	x	x	x

6. Discussion

Having identified tensions and strategies related to corporate sustainability practices among companies offering management consulting services, I contrast them with findings from previous publications (Hahn et al., 2015; Joseph et al., 2018; Van Bommel, 2018). The comparison of my findings is presented in Tables 5, 6, and 24.

In Table 5, I summarized the observed tensions and strategies, comparing them to previous publications. My findings revealed seven tensions that had not been addressed similarly or placed within the exact dimensions of the theoretical framework. On the dimension level, I identified tensions between *organizations vs. organizations* and *individuals vs. individuals*. The newly identified tensions support Joseph et al.'s (2018) argument that the theoretical construct may not adequately account for the individual level. While I provided further elaboration on the individual level, the theoretical framework could benefit from greater detail on the impact of personal normative beliefs on individual-level tensions. Regarding the change dimension, I discovered three tensions associated with service organizations, contrasting with previous research (Hahn et al., 2015; Joseph et al., 2018) that focused on tensions in the change dimension in manufacturing organizations. Additionally, I uncovered tensions in the context dimension that may arise from national differences and geographical distance.

Table 5: Comparison of identified tensions and strategies with previous publications

First order codes	My study	Hahn et al., 2015	Joseph et al., 2018	Van Bommel, 2018	Second order themes
Individuals with vs. individuals without sustainability preferences	X				Level
Personal vs. organisational sustainability agendas	X	X			
Organizational vs. organizational sustainability assessment	X				
Organizational operations vs. societal sustainability regulation	X	X	X		
Fast vs. slow change towards sustainability	X				Change
Original project vs. new sustainable operation	X				
Small vs. large impact scope	X				
Short-term financial vs. long-term sustainability goals	X	X	X		Context
National vs. international sustainability agendas	X				
Proximity to office vs. more distant location	X				

Accepting individual sustainability preferences	**X**				Acceptance
Deploying careful internal communication	**X**				
Leveraging tensions to introduce sustainability measures	**X**				
Accepting the immutability of internal processes	**X**				
Ensuring detailed planning of sustainability initiatives	**X**				
Accepting exceptions to sustainability policies	**X**				
Offering sustainable and non-sustainable options	**X**				Separation
Forming complementary working groups	**X**				
Expanding the service portfolio	**X**				
Determining a designated time frame besides work	**X**	**X**		**X**	
Allocating responsibility to different internal units	**X**	**X**	**X**	**X**	
Testing sustainability alternatives	**X**				Synthesis
Providing infrastructure to promote sustainability	**X**				
Ensuring transparency around sustainability initiatives	**X**				
Implementing sustainability evaluation criteria	**X**				
Implementing processes to foster sustainability	**X**	**X**	**X**	**X**	
Setting a sustainability-focused corporate strategy	**X**	**X**		**X**	
Setting quantifiable sustainability targets	**X**				
Setting a sustainability incentive	**X**				

In Table 5, I presented fifteen additional strategies for managing tensions. However, some of these strategies have been mentioned in other studies but were categorized differently in the underlying framework. To address this, in Table 6, I summarized all the strategies from previous studies that overlap with my identified strategies but were assigned to a different dimension of the framework. For instance, Hahn et al. (2015) listed *"creating an organizational climate of participation"* as an acceptance strategy. However, I viewed it as a by-product of two separation strategies: *"allocating responsibility to different internal units"* and *"forming complementary working groups"* that allowed employees to get involved in internal sustainability topics. This categorization difference may have resulted from the evolution of Hahn et al.'s (2015) framework over time, as described by Joseph et al. (2018). Such a change can be observed in synthesis strategies, where it was previously assumed that tensions would persist after implementation. However, previous research has provided examples of synthesis strategies that can resolve tensions over time. Similarly, the strategies identified in my study, such as "*implementing processes to promote sustainability"*, do not preclude the long-term resolution of tensions. Furthermore, my study revealed that the synthesis strategy was the most frequently applied tension management strategy among the six firms interviewed, similar to Joseph et al.'s (2018) study. However, I disagree with their argument that acceptance and separation strategies may not address organizational phenomena but instead focus on smaller concerns external to regular organizational processes. My findings included strategies that addressed internal issues, such as the acceptance strategy of *"deploying careful internal communication"* or the separation strategy of *"allocating responsibility to different internal units"*.

Table 6: Comparison of the findings' classification with previous publications

First order codes	**My study**	**Hahn et al., 2015**	**Joseph et al., 2018**	**Van Bommel, 2018**	**Second order themes**
Creating an organisational climate of participation	**Separation:** Allocating responsibility to different internal units; Forming complementary working groups	**X**		**Synthesis:** Cementing sustainability in the firm's culture	Acceptance
Introducing novel/ sustainable product lines combined with traditional ones	**Separation:** Expanding the service portfolio	**X**		**X**	
Establishing teams outside of the formal organizational structure	**Separation:** Forming complementary working groups	**X**			
Reporting on social and environmental performance targets	**Synthesis:** Ensuring transparency around sustainability initiatives; Setting quantifiable sustainability targets	**X**	**X**		
Establishing an internal advisory group for the Executive Board	**Separation:** Allocating responsibility to different internal units		**X**		
Publishing a Code of Conduct	**Synthesis:** Ensuring transparency around sustainability initiatives		**X**		
Making long-term orientation as a central	**Synthesis:** Setting a sustainability-	**X**			Separation

responsibility of top management	focused corporate strategy				
Separating focus on strategy and operation of the organization along organizational hierarchy	**Separation:** Allocating responsibility to different internal units		**X**	**X**	

In summary, my research identified further strategies for managing tensions, which is unsurprising considering the time that has elapsed since the publication of the referenced studies and new developments in corporate sustainability. Table 24 in Appendix 4 contains relevant strategies from Hahn et al. (2015), Joseph et al. (2018), and Van Bommel (2018) that were not directly derived from my case studies but could be insightful in the context of firms offering management consulting.

7. Conclusion

In conclusion, I addressed my research question on managing tensions in implementing corporate sustainability practices in firms that provide management consulting services. The research compared six organizations that offer management consulting services and have integrated sustainable practices into their operations using Hahn et al.'s (2015) framework. By analysing firms' tension management, I gathered insights that add to the existing literature on the subject.

Based on my findings, tensions related to corporate sustainability exist across all six of the firms I interviewed, specifically in the level, change, and context dimensions outlined in the theoretical framework. In addition, I identified acceptance and resolution strategies for managing these tensions that have not yet been fully addressed within the same framework. Since corporate sustainability is subject to constant evolution, influenced by various factors such as new regulations, it is reasonable to expect that the framework needs modification over time. Additionally, my investigation of service-based companies revealed distinct strategies from Joseph et al.'s (2018) study on manufacturing companies. As a result, I suggest that companies choose a suitable strategy based on their perception of tension related to corporate sustainability practices, for which my work provides a foundation for selection.

Although my study has contributed to the field of tension management, it is essential to acknowledge its limitations. One limitation pertains to the generalizability of the primary and secondary data collected, which was limited in scope for each company. Incorporating more interviews with individuals who are not responsible for corporate sustainability practices but are participating in them would have added valuable insights to the research. Additionally, including more articles about the companies' internal sustainability practices published by external institutions would have contributed to a more comprehensive analysis. Additionally, the sample of firms included in the study was limited to those with a sensitivity to sustainability issues, given the focus on an integrative approach to tension management that requires an acknowledgement of existing tensions. This shortcoming may have resulted in a lack of diversity in perspectives, as companies in other industries with lower awareness of sustainability issues may have offered different insights.

In future research, it may be worthwhile to consider the new insights that have emerged from the theoretical framework. In particular, a detailed examination of the impact of personal normative beliefs on individual-level tensions could provide valuable contributions to the field. Another compelling area of inquiry would be to investigate whether rising societal restrictions on firms due to sustainability generate more tensions and strategies over time. Moreover, it would be valuable to explore to what degree the strategies detailed in Table 24 apply to firms offering management consulting.

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9. Appendices

9.1. Appendix 1: Primary and secondary data

Table 7: Primary data collected on Goetzpartners

Goetzpartners – Primary Data					
Type of Data	Name	Organization	Position	Date	Length
Interview	Armin Raffalski	Goetzpartners	Partner and Head of Sustainability	13/03	55 min

Table 8: Secondary data collected on Goetzpartners

Goetzpartners – Secondary Data				
Type of Data	Title	Name of author	Organization	Date
Sustainability Report	Building tomorrow the sustainable way	Goetzpartners Holding AG	Goetzpartners Holding AG	2022
Corporate Website	Corporate Social Responsibility	Goetzpartners	Goetzpartners	N/A
Corporate Website	Goetzpartners expands its international presence	Goetzpartners	Goetzpartners	2014
Corporate Website	Consulting expertise in Dubai and New York	Goetzpartners	Goetzpartners	2016
Code of Conduct and Ethics	Goetzpartners Code of Conduct and Ethics	Goetzpartners	Goetzpartners	2022
Code of Conduct for Suppliers	Code of Conduct for Suppliers	Goetzpartners	Goetzpartners	2022
Video	Lünendonk in dialogue with Dr. Alexander Henschel and Axel Meythaler, both Managing Directors at Goetzpartners	Lünendonk & Hossenfelder GmbH	Lünendonk & Hossenfelder GmbH	2021
Website	Lünendonk List 2022 Management Consulting	Lünendonk & Hossenfelder GmbH	Lünendonk & Hossenfelder GmbH	2022

Table 9: Primary data collected on CAMELOT Management Consultants

CAMELOT Management Consultants – Primary Data					
Type of Data	Name	Organization	Position	Date	Length
Interview	Kathleen Landenberger	Camelot	Consultant and Head of CSR	16/03	1 h

Table 10: Secondary data collected on CAMELOT Management Consultants

CAMELOT Management Consultants – Secondary Data				
Type of Data	Title	Name of author	Organization	Date
Corporate Website	Corporate Social Responsibility	Camelot	Camelot	N/A
Corporate Website	Social Responsibility	Camelot	Camelot	N/A

Corporate Website	Ecological Responsibility	Camelot	Camelot	N/A
Corporate Website	GreenMind[2]	Camelot	Camelot	N/A
Corporate Website	CAMELOT Consulting Group expands in CEE	CAMELOT Management Consultants AG	CAMELOT Management Consultants AG	2021
Corporate Website	CAMELOT and SLR Consulting: Strategic partnership for sustainable value chains	CAMELOT Management Consultants AG	CAMELOT Management Consultants AG	2022
Blogpost	Working at Camelot: How an industrial engineer lives and breathes social responsibility	FMK Compare GmbH	FMK Compare GmbH	2019
Blogpost	Blogcast: Sustainability in the Supply Chain Management	Camelot	CamelotITLab	2020
Blogpost	Work & life: harmonising consulting job, social engagement and travel	Camelot	Camelot Consulting Group	2021
Video	Corporate Social Responsibility at Camelot	Camelot	Camelot	2019
Video	Strong Partnerships for Sustainable Development	Camelot	Camelot	2019
Website	The best management consultants in Germany	brand eins Medien AG	brand eins Medien AG	2021

Table 11: Primary data collected on Capgemini Deutschland Holding GmbH

Capgemini Deutschland Holding GmbH – Primary Data					
Type of Data	Name	Organization	Position	Date	Length
Interview	Matthias Wolf	Capgemini	CSR Manager Germany	17/03	45 min

Table 12: Secondary data collected on Capgemini Deutschland Holding GmbH

Capgemini Deutschland Holding GmbH – Secondary Data				
Type of Data	Title	Name of author	Organization	Date
Annual Financial Report	Universal Registration Document 2021	Capgemini	Capgemini	2022
Environmental Policy Statement	Capgemini Group Environmental Policy 2022	Capgemini	Capgemini	2022
Code of Business Ethics	Our Code of Business Ethics	Capgemini	Capgemini	2022

ESG Policy	ESG Policy – Environmental | Social | Governance	Capgemini	Capgemini	2021
Corporate Website	Corporate Social Responsibility	Capgemini	Capgemini	N/A
Corporate Website	Ecological Responsibility	Capgemini	Capgemini	N/A
Corporate Website	Diversity and Inclusion	Capgemini	Capgemini	N/A
Corporate Website	CSR Partnerships	Capgemini	Capgemini	N/A
Corporate Website	CSR Awards	Capgemini	Capgemini	N/A
Blogpost	Lünendonk B2B Service Awards: Cagemini consistently follows the path to climate neutrality	Jörg Hossenfelder	Lünendonk & Hossenfelder GmbH	2022
Press release	CDP honours capgemini for its pioneering role in climate protection with inclusion in the prestigious "a-list"	Capgemini	Capgemini	2021
Press release	Capgemini recognized, once again, in the bloomberg gender-equality index (gei) 2023	Capgemini	Capgemini	2023
Video	Capgemini Purpose	Capgemini	Capgemini	2020

Table 13: Primary data collected on Kienbaum Consultant International GmbH

Kienbaum Consultants International GmbH – Primary Data					
Type of Data	Name	Organization	Position	Date	Length
Interview	Dr. Sebastian Pacher	Kienbaum	Managing Director	23/03	30 min
Interview	Soveig Meyer	Kienbaum	Consultant	12/04	25 min
Interview	Katharina Meichsner	Kienbaum	Trainee	13/04	20 min

Table 14: Secondary data collected on Kienbaum Consultant International GmbH

Kienbaum Consultants International GmbH – Secondary Data				
Type of Data	Title	Name of author	Organization	Date
Corporate Website	Corporate Responsibility & Sustainability	Kienbaum	Kienbaum	N/A
Corporate Website	Company history	Kienbaum	Kienbaum	N/A
Online Newspaper Article	Kienbaum's long road out of the crisis	René Bender	Handelsblatt	2019
Online Newspaper Article	Consultancy Kienbaum returns to growth	Tanja Kewes	Handelsblatt	2023

White Paper	Approaches to sustainability transformation	Dr. Sebastian Pacher	Kienbaum and Tetranomics	2022
Blogpost	Equipped for the sustainability transformation - How companies need to position themselves organisationally and in terms of personnel	Bernhard Walter	Kienbaum	2023
Podcast	Sustainability & ESG	Lukas M. Fastenroth and Lea Marie Dreifert	Kienbaum and Kienbaum Institut ISM Leadership & Transformation GmbH	2022

Table 15: Primary data collected on Cassini Consulting AG

Cassini Consulting AG – Primary Data					
Type of Data	Name	Organization	Position	Date	Length
Interview	Anja Becker	Cassini Consulting AG	Backoffice and Sustainability Coordinator	13/04	1h

Table 16: Secondary data collected on Cassini Consulting AG

Cassini Consulting AG – Secondary Data				
Type of Data	Title	Name of author	Organization	Date
Website	Responsibility at Cassini: Meeting responsibility with joint commitment	Cassini Consulting AG	Cassini Consulting AG	N/A
Interview	Sustainability at Cassini Think long-term, act short-term	Cassini Consulting AG	Cassini Consulting AG	N/A
Corporate Website	Sustainability strategy: Sustainability is more valuable than quarterly thinking	Cassini Consulting AG	Cassini Consulting AG	N/A
Corporate Website	Experiencing Cassini: Diversity Management - The Power of Diversity	Cassini Consulting AG	Cassini Consulting AG	N/A
Corporate Website	Leadership at Cassini	Cassini Consulting AG	Cassini Consulting AG	2019
Corporate Website	Principle responsibility	Cassini AG	Cassini AG	2021
Corporate Website	Cassini Consulting looks back on record year 2021	Cassini Consulting AG	Cassini Consulting AG	2022
Corporate Website	Good Acts 2023	Cassini AG	Cassini AG	2023

	Commitment on the ground to alleviate suffering			
Corporate Website	Across Germany - Cassini runs for a good cause	Cassini AG	Cassini AG	2020
Code of Conduct	Principle of responsibility. The Cassini AG Code of Conduct.	Cassini AG	Cassini AG	2021
Podcast	Green IT	Godow Onnen, Lukas Josuhn, Nina Samek und Jessica Przybylski	Cassini Consulting AG	2022
Website	Unterzeichner_in seit 01/2018	Charta der Vielfalt e.V.	Charta der Vielfalt e.V.	2021
Podcast	Leadership without management team	Jörg Hossenfelder	Lünendonk & Hossenfelder GmbH	2023

Table 17: Primary data collected on Company X

Company X – Primary Data					
Type of Data	Name	Organization	Position	Date	Length
Interview	Anonymous	Anonymous	Anonymous	30/03	1h

Table 18: Secondary data collected on Company X

Company X – Secondary Data				
Type of Data	Title	Name of author	Organization	Date
Sustainability Report	Our Impact Report	Company X	Company X	2022
Corporate Website	ESG-Solutions for sustainable successful companies	Company X	Company X	N/A
Corporate Website	Sustainablity	Company X	Company X	N/A

9.2. Appendix 2: Coding table

Table 19: Tensions acknowledgement across the six cases

Quotations	Company
"These are all things that I see as a kind of tension." *"A second tension that I see is that of course we have to consider all in regard to sustainability."*	Goetzpartners
"I think these are the classic points of criticism and tension that one can encounter." *"For the management or board, tensions also arise in relation to sustainability, for example, when decisions have to be made."*	CAMELOT
"This resolves a tension that exists in terms of sustainability and gives more responsibility to the employees."	Capgemini
"It is undeniable that tensions still exist in the field of sustainability. That is quite normal."	Kienbaum
"First of all, I have to say that there are no major tensions in our company. But of course there are still tensions, for example with regard to personal interests in terms of sustainability."	Cassini
"The tensions we see stem from the different dimensions." *"That's a very big area of tension. And here we have to live with the fact that we have this field of tension."* *"In any case, this is also an area of tension that we are trying to resolve over time."*	Company X

Table 20: Coding table

Quotations	Codes
"For example, we held a clothing swap at the Christmas party. This went down well with many employees, but others laughed about it." *"However, we have the tension here that many employees still want to drink their normal milk in their coffee. But there are also many who would now like to drink oat milk in their coffee. But we only have one coffee machine on each aisle, and it only has milk in it once."* *"Of course, there are also different colleagues. Some are closer to the topic of sustainability than others. This has partly to do with the generations, but also partly with the type of people. There are always different preferences."*	Individuals with vs. individuals without sustainability preferences
"We have a works council that has very clear interests in what it wants to implement for the employees. It is not always easy to implement measures. Especially when the works council wants to implement other interests for its employees." *"When it comes to sensitive points such as salary or benefits like a company car, there are definitely people who are not willing to make sacrifices. The company car is like a sacred cow, and people don't like to touch it."* *"We get a lot of requests from our employees for partnerships, which is a challenge because we have to decide what to support and what not. Especially when employees make suggestions such as "I am privately involved in organization X, could we also do something for it as a company"."* *"This is a topic where many people say: "it's full of nonsense. We don't have a gender pay gap. We don't have a problem with too few women". This is one of the topics that is discussed very controversially."*	Personal vs. organisational sustainability agendas

"And there is also more demand from customers, without it being legally binding. In certain offers, we are required to explain how we are positioned in the field of sustainability." *"On the other hand, customers also have very strong requirements for us in terms of sustainability. So when we make an offer to a customer, we are asked an incredible number of very complex questions."* *"If we would receive a project from North Korea, we would have to ask ourselves whether we want to do it or not. Not only from a reputational or financial risk, but also from the attitude that we say, "Is this something we want to do?""*	Organizational vs. organizational sustainability assessment
"In Germany, we are focusing more on the Supply Chain Due Diligence Act this year. Germany has taken the lead here, also politically. That is why it is already relevant for us in this fiscal year." *"There are now various regulations from the state or the EU that more or less force you to disclose what you do."* *"Now all legal regulations are also following suit."*	Organizational operations vs. societal sustainability regulation
"If you implement more and more things that are a benefit for employees, you have to pay tax on them accordingly. As a result, things often drag on longer. If you have different parties that have to be involved and agree, you simply go many rounds to really bring concepts into implementation." *"You always have to make such requests in the right time and give good reasons why you are asking which questions. So you can't just do that without getting a GO."* *"It takes a lot of lead time and a support function to change things quickly."*	Fast vs. slow change towards sustainability
"But I only have a part-time position in this field. The company is still too small for us to really fill it completely with a full-time position." *"And of course now the question is if I have a high workload, do I do a few pro bono consulting projects or not. In that case I have one colleague less on the project or the colleague has to work even more and has to do it in the fixed time."* *"But it also depends on the context. I can't explain to a customer: "Our flight quota has been used up. I can't come now". That just doesn't work."* *"Still, you always run into the issue of time management or flexibility. Even when we try to do activities together. The projects are often prioritized, which in itself makes sense to some extent and is the right thing to do. Then of course it's difficult:"*	Original project vs. new sustainable operation
"Where the leverage is greater is in the contact with customers. That is, when we advise production companies, fashion houses or food companies and bring about change there. The leverage is actually much greater than internal initiatives such as switching to organic fruit." *"Who we advise is the biggest lever. We can optimize ourselves however we want. At the end of the day, we have zero impact when we advise clients, which do not contribute to society in any real way. But if they act sustainably due to our advice, then we can have a huge impact."* *"We offer sponsorships, volunteering or donations, although we also try to offer things that have a greater impact than pure donations."*	Small vs. large impact scope
"When economic developments are worse, more attention is paid to budgets and therefore the CSR budget is also questioned a little more. That is, whether you really have to decide if you do things or not." *"You have to be able to afford it. In the case of environmental protection, there may also be energy and monetary savings effects, but when we invest in CSR, it costs us money in the first place."* *"We offer a railcard, but it is not available to everyone on a general basis. It is also a big cost factor if you offer the railcard to all employees."*	Short-term financial vs. long-term sustainability goals

"In such cases, this is already implemented more quickly in some countries and in ours it takes a little more time due to data protection reasons." *"International has proclaimed various goals in the individual areas and these must of course be implemented by the member firms."* *"Offices in other countries are very interested in participating in international initiatives. And sometimes they feel they are hardly considered in these initiatives."* *"In a country like India, where we have a lot of employees, the issue of renewable energies has not yet been implemented to the same extent."*	National vs. international sustainability agendas
"There are people who live in cities, there are people who live an hour away in the country." *"However, the job bikes are not used by everyone because the headquarter is not centrally located and the distance is too long for many employees."* *"As for rural residents, they have no chance of getting anywhere by mass transit. It takes five times as long as by car. You can sponsor as much as you want, but it doesn't really help."*	Proximity to office vs. more distant location
"But that's just the way it is. You will never be able to convince all employees of all sustainability ideas." *"There is nothing that can be changed about that. There are always differences between employees. That is also normal to a certain extent."* *"But that's also why we see it more as a long journey. We can rarely please all employees equally."*	Accepting individual sustainability preferences
"The topic is still treated very sensitively in our company as well. I haven't had that much feedback yet, but it's clear that the Board will communicate this carefully." *"You have to set certain standards and carefully consider what we as a management team also want to communicate internally."* *"And it is an important matter that a balance is kept between: What am I communicating?"*	Deploying careful internal communication
"Our client ask us: "I'd like to see how sustainable you are". We don't have to spend a lot of time arguing about this, because if statistics are requested, then we have to communicate them. That helped us to create the sustainability report, because the question of how transparent we want to be as a company came up again and again." *"Regulation is very favourable for us, because when the pressure comes from outside, everyone in the company who has not yet dealt with the issue has to deal with it. That's why we have many more arguments for implementing things."* *"So that's a huge impact you can have in the country and a big signal into the market and the economy. Especially if it's not just us doing it. If many companies commit to going down this path, that sends a signal to the public, investors and politicians."*	Leveraging tensions to introduce sustainability measures
"Certain constraints are there, and we cannot dissolve them as an employer and consulting firm." *"Those are like transformation projects, where processes have to be changed and that often takes more than two years. You have to explain to people why you're doing something and that some changes don't happen that quickly."* *"We have been working on such issues for years in cooperation with the departments. And there are many stakeholders who have a part to play in this."*	Accepting the immutability of internal processes
"You always have to make to plan such requests in time and give good reasons why you are asking which questions. So you can't just do that without getting a GO." *"Sure, sometimes you have things where they say: "Rather not". Then we try to approach it differently and in more detail and argue it differently. It hardly ever happens that top management actually says no."*	Ensuring detailed planning of sustainability initiatives

"Nevertheless, again you have a special rule that you are allowed to fly with a manager's permit." *"With our travel policy, we prohibit certain things. If someone then flies anyway, he must justify it well. But the person needs permission to do so."* *"If this does happen, an exception must be approved by a superior who is clearly above you in the hierarchy. And it needs a clear justification. This will clearly be an exceptional case."*	Accepting exceptions to sustainability policies
"Still they don't want to give up their popular candy bars, from less sustainable firms. They want to do both in parallel. So there are still personal tensions, but both can go hand in hand." *"We only provide the framework. We offer everything and promote environmentally friendly mobility."* *"Of course, we now also offer various working models, for example. Remote working. We now use video calls more than we used to, which is also a more sustainable alternative than always traveling to the client."*	Offering sustainable and non-sustainable options
"But there are also always initiatives by the employees themselves. There are now various working groups that then tackle the issues in their small subclusters or in their services." *"All employees are invited to get together in groups and develop new ideas on specific topics."* *"We have set up several working groups internally that deal with different sustainability topics."*	Forming complementary working groups
"And if we want to incorporate sustainability into our management, we have to change our business model and offer services in the sustainability field." *"We help out clients to develop sustainability strategies and take measures to develop their own core business in this direction. This means that we act as a multiplier or enabler with our consulting services. We see this point as our greatest impact that we contribute."* *"It is important to think about this and to consider: where can we position ourselves even more strongly and create added value? Meaning, where can we support our customers in moving more and more in the direction of sustainability and thus increase our impact?"*	Expanding the service portfolio
"Sometimes the initiatives fit our strategy, but we lack the financial resources. Then we try to do something on a pro bono basis, for example. In that case, we tend to contribute with our knowledge and experience." *"For example, we have three days of additional leave for social commitment, which every employee can take when it comes to volunteering activities."* *"And we then also introduced sponsored social sabbaticals, where we encourage employees to engage in social activities alongside their work."*	Determining a designated time frame besides work
"It also depends on the role in the organization and where it is located. In my position as a partner, I can discuss sustainability issues at eye level with the management. So it's important where you place the topic." *"International has declared various targets in the different sustainability areas. We, in our German team, then take care of the implementation."* *"In this way, we give employees a bit of freedom and flexibility. This releases a tension and gives more responsibility to the employees. We create more flexible arrangements.“*	Allocating responsibility to different internal units
"And in fact, with oat milk, we are now really piloting and implementing this. So that at least in one place in our buildings we have two or one machine that then only dispenses the oat milk. So we are in the process of testing that right now." *"These are examples where you test it and sometimes you're surprised that it doesn't go down well at all."*	Testing sustainability alternatives
"For us, this means that we have to install charging stations in all offices so that cars can be charged there." *"We have installed a shower in our offices so that people can shower even if they*	Providing infrastructure to

come by bike. That's what I mean by: "you also have to provide the necessary infrastructure".”	promote sustainability
“When we notice that there is more headwind, we try to be as close as possible and as transparent as possible. It is super important to be as transparent as possible in the direction of the employees.” *“So that helped me, for example, to prepare the sustainability report, because of course the question is always how transparent do I want to be as a company?”* *“And when a company shows transparency, it is even more credible. It is important to be transparent.”*	Ensuring transparency around sustainability initiatives
“We have a very sharp process and strict guidelines when it comes to donations and sponsorship. In the approval process, you have to state how the initiative was brought to the company and whether there are any overlaps with personal ties between employees and the organization.” *“We have built systems, processes and governance through which we address these issues. So every project we do goes through a board.”* *“We have an extensive risk process in the company due to our profession alone, which checks every cooperation with customers very closely. This is a huge process, which you can read about in detail in the transparency report.”*	Implementing sustainability evaluation criteria
“We analyse the environmental data and see on a monthly basis which routes were flown the most.” *“We place ads that indicate with whom the interviews will definitely be held. The ads are intended to appeal specifically to women or have a diverse character. The success is also reflected in the higher percentage of women who apply for jobs at our company.”* *“Together with an external provider, we calculate and reduce all CO2 emissions.”*	Implementing processes to foster sustainability
“That's why we have a global CSR strategy with three strategic pillars. And this is implemented in all countries.” *“You can't say, "We're going to stay the way we've been for the last 30 years and add a little sustainability to it." You can forget that. We have to think about the company and implement a strategy in such a way that all ESG dimensions are of equal importance.”*	Setting a sustainability-focused corporate strategy
“It can be put into concrete terms by using various systems to measure the ecological footprint. And this also gives you a fixed KPI that can be worked on and targets can be set.” *“You also compile KPIs for the ecological footprint and have to get an overview of how you are positioned in the individual areas.”* *“By 2030, we want to have 100% electric cars globally.”*	Setting quantifiable sustainability targets
“We have now introduced a mobility budget as a benefit that can be utilized. You can take advantage of it, but you can also decide that you don't need it.” *“It's in the objective agreement to participate in pro bono projects, but you don't have to do it. But if someone does it particularly well, then there's a bonus on top of that.”* *“You can lease a bike through the company, which is quite a good deal and also pretty well subsidized.”*	Setting a sustainability incentive

9.3. Appendix 3: Coding tree

Table 21: Coding tree

First order codes	**Second order themes**	**Aggregated Dimensions**
Individuals with vs. individuals without sustainability preferences	Level	Tensions in the implementation of corporate sustainability practices
Personal vs. organizational sustainability agendas		
Organizational vs. organizational sustainability assessment		
Organizational operations vs. societal sustainability regulation		
Fast vs. slow change towards sustainability	Change	
Original project vs. new sustainable operation		
Small vs. large impact scope		
Short-term financial vs. long-term sustainability goals	Context	
National vs. international sustainability agendas		
Proximity to office vs. more distant location		
Accepting individual sustainability preferences	Acceptance	Strategies to manage tensions
Deploying careful internal communication		
Leveraging tensions to introduce sustainability measures		
Accepting the immutability of internal processes		
Ensuring detailed planning of sustainability initiatives		
Accepting exceptions to sustainability policies		
Offering sustainable and non-sustainable options	Seperation	
Forming complementary working groups		
Expanding the service portfolio		
Determining a designated time frame besides work		
Allocating responsibility to different internal units		
Testing sustainability alternatives	Synthesis	
Providing infrastructure to promote sustainability		
Ensuring transparency around sustainability initiatives		
Implementing sustainability evaluation criteria		
Implementing processes to foster sustainability		
Setting a sustainability-focused corporate strategy		
Setting quantifiable sustainability targets		
Setting a sustainability incentive		

9.4. Appendix 4: Identified tensions and strategies across the six cases

Table 22: Identified tensions and strategies across the six cases

First order codes	Goetz partners	CAMELOT	Capgemini	Kienbaum	Cassini	Company X	Second order themes
Individuals with vs. individuals without sustainability preferences	X	X	X	X	X	X	Level
Personal vs. organisational sustainability agendas	X	X	X	X	X	X	
Organizational vs. organizational sustainability assessment	X	X	X	X	X	X	
Organizational operations vs. societal sustainability regulation		X	X	X	X		
Fast vs. slow change towards sustainability	X	X	X	X	X	X	Change
Original project vs. new sustainable operation	X	X	X	X	X	X	
Small vs. large impact scope	X	X	X	X	X	X	
Short-term financial vs. long-term sustainability goals		X		X	X	X	Context
National vs. international sustainability agendas		X	X	X		X	
Proximity to office vs. more distant location		X	X	X			
Accepting individual sustainability preferences	X	X	X	X	X	X	Acceptance
Deploying careful internal communication	X	X		X	X		
Leveraging tensions to introduce sustainability measures	X	X	X	X	X	X	
Accepting the immutability of internal processes	X	X	X	X	X	X	
Ensuring detailed planning of sustainability initiatives		X	X	X			
Accepting exceptions to sustainability policies	X	X	X	X	X		
Offering sustainable and non-sustainable options	X	X	X	X	X	X	Seperation
Forming complementary working groups		X		X		X	
Expanding the service portfolio	X	X	X	X	X	X	
Determining a designated time frame besides work	X	X	X		X	X	
Allocating responsibility to different internal units	X	X	X	X	X	X	
Testing sustainability alternatives	X					X	Synthesis
Providing infrastructure to promote sustainability	X	X	X	X	X	X	
Ensuring transparency around sustainability initiatives	X		X			X	

Implementing sustainability evaluation criteria	**X**		**X**			**X**	
Implementing processes to foster sustainability	**X**	**X**	**X**	**X**	**X**	**X**	
Setting a sustainability-focused corporate strategy	**X**	**X**	**X**	**X**	**X**	**X**	
Setting quantifiable sustainability targets	**X**	**X**	**X**		**X**	**X**	
Setting a sustainability incentive	**X**	**X**	**X**	**X**	**X**	**X**	

Table 23: Summary of identified tensions and strategies across the six cases

Aggregated Dimensions	**Second order themes**	**Summary of findings across all six firms**
Tensions in the implementation of corporate sustainability practices	Level	Divergent preferences on sustainability among employees, particularly between younger and senior workers, created tensions for all six firms. Differences in views regarding the implementation of sustainability between employees and the organization resulted in challenges for the six firms. Employees criticized limitations on company cars, while the organization struggled to select ideas from employees. The challenge of managing customer expectations of their sustainability initiatives while also assessing clients' corporate sustainability was faced by all six firms. While all firms implemented sustainability initiatives in response to customer pressure, only one firm enforced strict criteria for selecting clients based on their sustainability practices. Societal influences, such as Covid-19 and Fridays4Future, drove sustainability efforts forward for all firms, but societal regulations created tensions for four firms, while two viewed them as facilitators for corporate sustainability.
	Change	Existing complex processes were reported to lengthen the implementation process of sustainability by all firms, despite their willingness to integrate it into their operations. Tensions arising from project-based work, which is time-consuming, fast-paced, and involves extensive travel, hindering sustainability implementation, were reported by the six firms. Meeting customers' service expectations added to these tensions. All firms expressed doubts about their ability to drive sustainable change through their internal operations as service providers. A greater impact was seen in a change in clients' sustainability efforts.
	Context	Conflicts between short-term financial goals and long-term sustainability objectives were reported by four firms, while two others did not perceive such conflicts due to their strong financial position. Budget constraints during economic downturns were identified as a potential obstacle to sustainability initiatives. National and international differences resulted in tensions for four globally operating companies, manifested in varying speeds of sustainability implementation among their national member firms.

		The distance to the office was a barrier to using sustainable alternatives for three firms, despite the provision of incentives (e.g. bikes).
Strategies to manage tensions	Acceptance	Limitations in the ability to influence certain tensions, such as individual preferences or dependencies in implementing sustainability processes, are accepted by firms. Tensions are acknowledged and leveraged by firms to promote further sustainability measures, such as sustainability reporting. Changes through sustainability restrictions are cautiously planned or communicated by some firms, accepting that they cannot be resolved. Companies reported accepting exceptions in some cases when sustainability restrictions are not met (e.g. domestic flight restrictions).
	Separation	Firms involve employees in shaping sustainability initiatives (e.g. working groups, designated time frames) and decision-making by offering sustainable and non-sustainable options. Organizations delegate responsibility sustainability topics by distributing responsibilities among different internal units. Companies promote sustainability to clients by offering sustainable services next to their original service portfolio.
	Synthesis	Firms reported to sometimes pilot sustainability alternatives first. Organizations mentioned incentivizing sustainable transportation among employees (e.g. electric car charging stations; mobility budgets). Companies develop a sustainability-focused corporate strategy and KPIs to ensure long-term sustainability implementation for themselves and their workforce. Organizations ensure sustainability on the customer side by setting evaluation criteria or transparently reporting on their sustainability initiatives.

Table 24: Relevant tensions and strategies from previous publications

First order codes	**My study**	**Hahn et al., 2015**	**Joseph et al., 2018**	**Van Bommel, 2018**	**Second order themes**
Standardization and efficiency vs. advancing environmental and social practices			**X**		Change
Isomorphism vs. structural and technological change		**X**			
Implementing a financial bonus system for pursuing short-term and long-term objectives		**X**		**X**	Acceptance
Outsourcing processes to focus on sustainable contribution			**X**		Seperation
Offering diverse services in different markets		**X**			
Sharpening institutional expectations in favour of sustainable business practices		**X**			Synthesis

Creating hybrid organizations (non-profit or social enterprises)		**X**	**X**	**X**	
Engaging the external community to improve internal sustainability			**X**		
Implementing a governance structure forgiving not meeting short-term financial goals		**X**			