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Françoise Chevalier and Michel Kalika

INTRODUCTION

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CSR,¹ SDG,² ESG,³ NZE⁴... so many acronyms, so many challenges facing businesses, organizations, researchers, managers and decision-makers. The work of the Stockholm Resilience Centre highlights the planetary boundaries or ecological thresholds that humanity must not exceed if we are to survive (Rockström *et al.*, 2009). Similarly, the latest report by the IPCC⁵ is alarming: climate change is no longer presented as a hypothetical threat but as a certainty. While decreasing CO₂ emissions has become imperative, it is just as crucial to take biodiversity and corporate social responsibility into account. The impacts of the crisis have made sustainability more urgent (Kalika, 2021); there is a need to build other lifestyles and modes of production and consumption that are more respectful of humans and the natural environment.

Sustainability and its triad of “People, Planet, Profit” are at the heart of current issues related to social and corporate transformation. In this regard, regulatory activities, which are constantly expanding and changing, bear witness to the ever-growing number of businesses that are concerned with sustainability

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1. CSR: Corporate Social Responsibility.
 2. SDG: Sustainable Development Goal.
 3. ESG: Environmental, Social and Governance; these constitute the three pillars of extra-financial analysis.
 4. NZE: Net Zero Emissions.
 5. On 20 March 20, 2023, the IPCC (Intergovernmental Panel on Climate Change) presented a summary of its latest reports.

requirements, but also to the expansion of these requirements. The same is true of the integration of environmental concerns into companies' extra-financial overviews.

THE PROJECT OF THE CENTURY?

From the initial formulation of the concept by Clark and Munn (1986) to the Brundtland Report (World Commission on Environment and Development, 1987), and incorporating the analysis of common goods (Ostrom, 2009), sustainability has become an issue that is acknowledged by both academics and practitioners. More than a quarter of a century after the work of Starik and Rands (1995) and Shrivastava and Hart (1995), social, societal and environmental dimensions have come to the fore.⁶ Decision-makers, politicians, researchers, entrepreneurs, investors, consumers and citizens are entering the field.⁷ A new concept has appeared: eco-anxiety. Is sustainability about to become the project of the century?

Sustainability oscillates between dystopia – especially the deterioration of the natural environment and biodiversity⁸ – and utopia (Chevalier, 2008), the aspiration for a better world: the world of the 17 SDGs, adopted by the member nations of the United Nations in 2015.⁹ In their universalist intent, are the SDGs not akin to a new version of the *Universal Declaration of Human Rights*? Moreover, the succession of world crises – economic, health-related, climatic – is taxing established models. Could it be paving the way for a transformation of society or even a new socio-economic paradigm (Aagaard *et al.*, 2021)? According to Levillain

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6. It should be recalled that, in the first half of the 19th century, the fathers of utopian socialism, such as Henri de Saint-Simon, Charles Fourier and Robert Owen, were already promoting a quest for harmony between business activities and society's needs.
 7. The research literature on sustainability is very abundant. More than 4 million articles on the SDGs were published between 2015 and 2019 (Elsevier & RELX Group, 2020).
 8. This was highlighted for the general public in the film *Dark Waters*, for example.
 9. The 17 SDGs are as follows: (1) no poverty; (2) zero hunger; (3) good health and well-being; (4) quality education; (5) gender equality; (6) clean water and sanitation; (7) affordable and clean energy; (8) decent work and economic growth; (9) industry, innovation and infrastructure; (10) reduced inequalities; (11) sustainable cities and communities; (12) responsible consumption and production; (13) climate action; (14) life below water; (15) life on land; (16) peace, justice and strong institutions; and (17) partnerships for the goals.

et al. (2020), the Covid-19 pandemic and the ecological transition are driving us toward a new sustainable development cycle. In this regard, does the EU taxonomy for sustainable activities anticipate a new model that could provide a new international benchmark? Or could other models overtake it?

QUESTIONS OF SEMANTICS

Sustainability is a wide-ranging concept that seeks to build a global consensus on the major principles. According to Jenkins (2009) sustainability is defined as having an ultimate goal of maintaining indefinitely the viability of our economies, the societies in which they exist and the physical environment on which they all depend. It brings together nations, local communities, businesses, NGOs and citizens: all of them have a role to play.

Sustainability is an ambiguous, catch-all concept, subject to dispute concerning its definition, its scope and how it can be achieved. Thus, the 17 SDGs cover a wide range of questions related to social, societal, environmental and economic development. Their scope is extremely broad: from infrastructure to climate, incorporating water and power use, economics, ethics and social justice. Both environmental management and corporate social responsibility are targets.

From a media perspective, sustainability is a topic of conversation, and marketing formulas for “green” services and products abound. From sock manufacturers to offers of zero-carbon travel, is there anyone today who does not claim to be “planet-friendly”? It is important to be aware of “greenwashing” or “social-washing”: a dynamic of virtue signaling, activist-sounding discourse and, more broadly, managerial fashion (Chevalier, 2021).

In short, sustainability is not a homogeneous reality. All the authors in this book are as one in highlighting the concept’s polysemous and ambiguous nature.

CONTEXTUALIZING SUSTAINABILITY

People have become aware of the urgency of the situation. But has this happened in the same way for everyone? How is their soul searching situated in time? In space? What are the priorities? Who is involved? Awareness and urgency are perceived to differing degrees. On the one hand, the concept of sustainability is polysemous; on the other, it is subject to different forms of interpretation and appropriation on the ground.

The understanding of sustainability varies greatly depending on the country, the industry, the business and the players. Depending on a country's development level, history and culture, the approaches to and priorities for sustainability vary. The same is true of different industries, companies and organizations, where questions arise in different ways. As for individual people, Markman and Krause (2016) point out that there is a difference in how sustainability is interpreted for scientists and managers... For some sustainability means preserving the environment and meeting social needs, while for others it means ethical issues and compliance with the law. Sustainability needs to be contextualized and demands nuanced analyses. It must be put in sociological perspective.

Sustainability requires local deployment of measures that take the specific features of the territory into consideration. Such efforts at contextualization underlie the editorial agenda of this entire book.

DEALING WITH CONTROVERSIES AND PARADOXES

In practice, numerous efforts to change have been implemented in the name of sustainability. It is not surprising that most of these practices have been questioned or criticized (Banerjee, 2009), as they are often characterized by controversy or paradox (Chevalier, 2013).

To name just one controversy, consider the ESG criteria. Investors are frantically demanding ESG data, but ESGC scores for a single enterprise can differ radically from one rating agency

to another (Leboucher, 2023). As for paradoxes, let us take the example of SDG 13 “climate action,” which refers specifically to decarbonization, and thus the reduction of greenhouse gases. In this field, for instance, although the development of digital technology has contributed to a reduction in CO₂-emitting travel, it is paradoxically accompanied by substantial CO₂ emissions of its own. Another case involves biodiesel, which is meant to reduce CO₂ emissions into the atmosphere; however, when it is made with palm oil, it contributes to extensive palm tree plantations and, consequently, to deforestation. One can come up with similar paradoxes for each SDG. For example, in agriculture, limiting the use of pesticides to preserve biodiversity leads to more intensive use of tractors and thus to a larger carbon footprint, as well as to soil compaction, which endangers micro-organisms.

Controversies and paradoxes exist, but corporations and even governments can also twist the SDGs. The quest for grants or access to green financing sometimes wins over the true spirit of sustainability. Sustainability is also enmeshed in powerful geopolitical, economic and commercial interests.¹⁰

Organizational and geopolitical dynamics work together, making management action complex and multifactorial. They presuppose the reconsideration of certain issues and a capacity for critical distance, as this book will show.

BUILDING THE FUTURE

The new sustainability requirements apply at the macro level, to nations and governments; at the meso level, to businesses and organizations; and the micro level, to groups and individuals. Reconciling corporate social responsibility, environmental protection and economic issues both gives rise to contradictions and is a vector of numerous innovations.

Sustainability appears to be one of the key engines of change – what one might call polyphonic change (Pichault *et al.*, 2022). In corporations, it gives rise to new business models (Aagaard

10. Consider the tension that now exists between the “European Green Deal Industrial Plan” and the “U.S. Inflation Reduction Act”.

et al., 2021; Bocken, 2021; Bocken *et al.*, 2014; Evans *et al.*, 2017; Ioannou & Hawn, 2019; Pieroni *et al.*, 2019), and to a proliferation of innovations – incremental, frugal and disruptive – that create value (Gennari, 2022) and renewed leadership (Almandoz & Lee, 2022; Osagie & Wesselink, 2020). Many businesses incorporate sustainability into their strategy and its operational deployment in their management processes, particularly human resources management (Stahl *et al.*, 2020). On the ground, for companies of all sizes (Martins *et al.*, 2022), efforts are developed to clarify language, determine priorities, and identify degrees of maturity (Baumgartner & Ebner, 2010) and the corresponding TRLs¹¹ in order to better steer transitions. Sustainability also goes hand in hand with the development of new accounting systems and new kinds of extra-financial reporting (Jain & Tripathi, 2022).

Ultimately, it involves encouraging management to find balance and innovative paths between virtuous principles and the inevitable contradictions of real life.¹² Each of the chapters in this book therefore leads to theoretical and managerial recommendations.

DEVELOPING HIGH-IMPACT RESEARCH

Research and publications participate in collective dynamics in which research is not separated from action (Alvesson & Gabriel, 2013). This entails concern for the impact of research's impacts on management practice (Kalika, 2018). Developing research on sustainability means seeking to escape from mantras, greenwashing and insubstantial theories in order to analyze concrete practices at work, and make an effort to understand them better in order to provide keys to understanding and guidelines for renewed action (Wittmayer & Schöpke, 2014).

In this context, the publication of a book, a chapter or an article is not the ultimate goal. On the contrary, it is the start of a process intended to regenerate managers' thinking and practices. As Howard-Grenville (2021) put it, the publication of an article is

11. TRL: Technology Readiness Level.

12. In this regard, see the *Exponential Roadmap 2030: Scaling 36 Solutions to Halve Emissions by 2030* (Exponential Roadmap Initiative, 2020).

not the final outcome; instead, it is the beginning of the generative process.

Building the future beyond doubt,¹³ constantly searching for compromises, however unstable they may be, and innovating to achieve a renewed meaning for “common goods” (Cornu *et al.*, 2017) – is this not the very purpose of sustainability research and sustainability management?

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13. See the presentations by Michelle Bergadaà, Michel Kalika and Pierre-Jean Benghozi, at the Business Science Institute seminar on March 30 and 31, 2023 (<https://www.business-science-institute.com/conferences-integrite-academique/>).

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