Words not actions! The ideological role of sustainable development reporting

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Abstract

Purpose – Through an analysis of corporate sustainable development reporting, this paper seeks to examine critically language use and other visual (re)presentations of sustainable development within the business context. It aims to provide a framework to interpret and tease out business representations of sustainable development. Such representations are argued to be constitutive of the way that business has come to "know" and "do" sustainable development and, therefore, to constrain and enable particular actions and developments.

Design/methodology/approach – The study uses a mix of synthesis, interpretive and discourse analysis to locate, interpret and critically analyse a corpus of written and presentational texts produced by a New Zealand business association and eight of its founding members' early triple bottom line reports.

Findings – The business association and its members' reports are shown to present a pragmatic and middle-way discourse on business and the environment. Through the use of rhetorical claims to pragmatism and action, this discourse suggests that businesses are "doing" sustainability. But critical analysis and interpretation within a wider framework reveal a narrow, largely economic and instrumental approach to the natural environment.

Originality/value – This paper offers a diagrammatic synthesis of the contested "middle ground" of the sustainable development debate, and thereby provides a frame of reference for further interpretational work on organisations and sustainable development.

Keywords Sustainable development, Financial reporting, Corporate image, Conversation, New Zealand

Paper type Research paper

Our view is that the middle path is the best choice for business because sustainability is not just nice to have, it's a business imperative (Chief Executive, New Zealand Business Council for Sustainable Development, 2005).

Introduction

Demands for business behaviours consistent with environmental and social responsibility, sustainable development and sustainability are increasing (Hart, 1995; Elkington, 1997; Hawken *et al.*, 1999). And business, both individually and through organised initiatives (e.g. WBCSD, GRI), is responding. "Business-as-usual" is being eschewed in favour of more enlightened forms of corporate behaviour promoted as good for stakeholders and the environment (e.g. Schmidhieny, 1992; IISD/DT, 1993; WICE, 1994, NZBCSD, 2001a, b, c; WBCSD, 2000a, 2002a, b). Concerns about business or the environment have been replaced by a discourse of business and the environment (Porter and van der Linde, 1995). Pronouncements by business advocacy groups and stand-alone corporate "sustainability" or "triple bottom line" (TBL) reports are the principal means by which business seeks to demonstrate appropriate responses (see, e.g. WBCSD, 1998; GRI, 2006; KPMG, 2005; SustainAbility, 2004). Stressing "eco-efficiencies", "win-win" solutions, and a "business case" for sustainable development, businesses both claim to and are encouraged to "create more value with less impact" (Gray and Bebbington, 2000; WBCSD, 1998, 2000b; Hukkinen, 2003).

Academic work using content analysis observes patterns of annual report disclosures that reflect organisation size and industry sensitivity (e.g. Deegan and Gordon, 1996; Gray *et al.*, 1995; Hackston and Milne, 1996; Patten, 1991). It also notes the potential lack of relationship between disclosures and environmental performance (e.g. Wiseman, 1982; Deegan and Rankin, 1996) suggesting stakeholders' impressions are potentially managed through selective and positive disclosures as organisations seek legitimacy and/or reputation (e.g. Deegan, 2002; O'Donovan, 2002; Milne and Patten, 2002; Bebbington *et al.*, 2008; Adams, 2008). More recent attention has turned to the content of stand-alone "sustainability" reports, and developments like the Global Reporting Initiative (e.g. Buhr and Reiter, 2006; Laine, 2005; Livesey, 2002; Moneva *et al.*, 2006; Springett, 2003; Tregidga and Milne, 2006; Unerman *et al.*, 2007). This work also deploys more in-depth qualitative and interpretive methods working with smaller samples of reports to understand business representations of sustainability and sustainable development within broader contexts.

How organisational members frame the debate on sustainability, how they talk and write about the natural environment, often through sustainable development reports, advertising and other media releases, is seen as "both integral to environmental management itself and a critical aspect of business sustainability" (Livesey, 2002, p. 83). Such talk and texts can be viewed as organisational responses to the contexts in which they operate and attempts "to shape and manage the institutional field of which they are a part" (Hardy and Philips, 1999, p. 1). Representation, then, is central to the process of the production of meaning and coming to "know" sustainable development. As Sachs (1999, pp. 77-8) observed:

Environmental action and environmental discourse, when carried on in the name of "sustainable development," implicitly or explicitly position themselves with respect to the crisis of justice and the crisis of nature. Different actors produce different types of knowledge:

they highlight certain issues and underplay others. How attention is focused, what implicit assumptions are cultivated, what hopes are entertained, and what agents are privileged depends on the way the debate on sustainability is framed.

One way the debate on sustainability has been framed is termed "ecological modernisation" (Weale, 1992; Hajer, 1997). This framing is arguably part of a wider reformist environmental discourse (Shrivastava, 1994; Dryzek, 1997; Newton and Harte, 1997; Hopwood *et al.*, 2005) in which technology, science, and economic progress remain largely unquestioned and, indeed, in which business is given a pre-eminent place in generating solutions to environmental and social crises (Dryzek, 1997; Rossi *et al.*, 2000). As Hajer (1997, pp. 31-2) noted:

> [. . .] ecological modernisation uses the language of business and conceptualises environmental pollution as a matter of inefficiency [. . .] the ecological crisis actually constitutes a challenge for business [. . .and] becomes a vehicle for its very innovation.

Alternatively, sustainability has been variously framed by a broader ecological discourse drawing on the 1800s transcendentalism of Thoreau and Emerson, John Muir's preservationism, and the land ethic of Aldo Leopold (see Norton, 1991, 2003; Dryzek, 1997). This discourse stresses ecocentric values, systems thinking and/or beliefs in ecological limits to economic growth and business. By hiding tensions and masking contradictions, reformist discourse is criticised (Sachs, 1995; McDonough and Braungart, 1998, 2002) and argued to permit continuing unsustainable exploitation (e.g. Banerjee, 2003; Dobson, 1998; Gladwin, 1993; Gray, 1992; Perrow, 1997). More generally, Hajer (1997, p. 34) asks whether ecological modernisation is "the first step on a bridge that leads towards a new sort of sustainable modern society" or whether it is a "rhetorical ploy that tries to reconcile the irreconcilable [environment and development] only to take the wind out of the sails of 'real' environmentalists."

Using conceptual frameworks on "environment-development" (e.g. Milbrath, 1984; Colby, 1991; Olsen *et al.*, 1992; Hopwood *et al.*, 2005), as well as insights from recent critical literature on corporate environmentalism (Livesey, 2001, 2002; Prasad and Elmes, 2005; Newton, 2005), this paper locates corporate sustainability reporting in its broader social and political context. It examines the potential ideological role corporate reporting plays in businesses' approach to sustainable development, and the way in which business positions itself and others in the debate on sustainable development. Drawing on case materials from the New Zealand Business Council for Sustainable Development (NZBCSD) and eight of its founding members' first publicly available sustainable development reports, we examine the language and images used by business to construct a narrative that claims to reconcile continuing economic development with environmental protection and conservation.

The paper proceeds as follows. In the next section we review and synthesise a conceptual literature on environment and development. This synthesis provides a framework within which to locate and critically interpret our empirical findings. We then describe our approach and methods of analysis of the reports and other NZBCSD communications. Following a thematic and critical analysis of the constructions of sustainable development by the NZBCSD and its member organisations, we reflect on the implications of such (re)presentations for business transformation.

Environment-development paradigms and organisational communication
Social paradigms, paradigm synthesis and sustainable development
Milbrath (1984, p. 7, see also Olsen *et al.*, 1992, p. xv) argues that:

> Every organised society has a dominant social paradigm...which consists of the values, metaphysical beliefs, institutions, habits, etc., that collectively provide social lenses through which individuals and groups interpret their social world.

Paradigms provide the framework of meaning within which to prioritise and interpret experiences and "facts" (Cotgrove, 1982, p. 26). Milbrath (1984) identified a middle position of "environmental sympathisers" between the dominant social paradigm (DSP) with its emphasis on high material wealth and strong resistance to change, and the new environmental paradigm (NEP) with its emphasis on valuing the environment for its own sake, and the need for a radically different form of society[1]. Milbrath does not detail the values or beliefs of these sympathisers or how they might differ from the stringent ideals of the two opposing paradigms. Olsen *et al.* (1992), Colby (1991) and Hopwood *et al.* (2005) are helpful in this respect.

Echoing Eckersley (1990), Olsen *et al.* (1992) argue that core paradigmatic differences can be reduced to a set of ecological beliefs and values, which may be contrasted with a set of technological beliefs and values. Figure 1 provides a summary of these core values and beliefs. Dominating the ecological paradigm are beliefs about nature's value to itself, ecological limits, human damage to the environment, and humans beings as but one species of (and the equal of) many. In contrast, the technological paradigm is dominated by beliefs about the success of humans and their science and technology. Olsen *et al.* (1992, see also Gladwin *et al.*, 1995) set out to assess the extent to which the prevailing technological social paradigm is being replaced by the newer ecological social paradigm. On analysis and further reflection, they propose a "socio-environmental dialectic" (Schnaiberg, 1980, p. 424) where societies seek to (but

Figure 1.
The emergence of the sustainable development social paradigm

Source: Adapted from Olsen *et al.* (1992)

never can) resolve tensions between the production-expansion thesis and its ecological limits antithesis. Socio-cultural change, they suggest, results from continuous efforts to resolve fundamental contradictions through creative imagination (Olsen *et al.*, 1992, p. 150). Consequently, they suggest a synthesis "Sustainable Development" social paradigm, which is traced to Ophuls (1977), Daly (1973, 1977), and Pirages (1977) who all outline various forms of "steady-state" or "sustainable" societies. Olsen *et al.* (1992, p. 154) suggest that the values associated with sustainable development have moved away from oppositions over human-nature relationships, economic growth, and future generations to values associated with population control, long-term risk-aversion (the precautionary principle), product quality and durability, and economic stability (not growth).

"Middle-ground" or "in-between" paradigms can also be found in Colby (1991). He offers the conception of an expanding or moving synthesis of unrestrained economic exploitation (frontier economics) and "back-to-nature" (deep ecology) paradigms. In Figure 2, Colby (1991) captures the overlapping and dynamic evolution of three synthesis paradigms: environmental protection, resource management, and eco-development. These three paradigms locate between an unbridled faith in the "progress" of human ingenuity and technological advancement, and wilderness preservationism and notions of ethics, justice and equity (Colby, 1991, p. 198)[2].

Environmental protection represents the first move to overcome frontier economics, and the first questioning of the basic values and beliefs that underlie it. Environmental protection seeks to "*legalize the environment as an economic externality*" (Colby, 1991, p. 201, emphasis in original). It arose in the 1960s in recognition of industrial pollution, and attempts to limit damage through end-of-the-pipe command and control
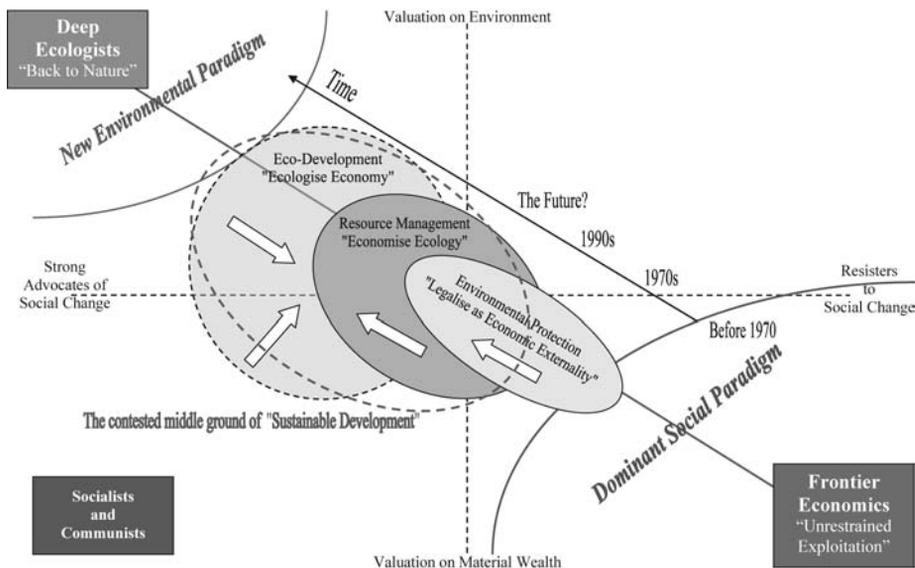
Source: Adapted from Colby (1991, p. 195)

Figure 2.
The contested middle
ground of sustainable
development

regulations and environmental impact assessment. In contrast, resource management emphasises economics and markets. It is where "*ecology is being economized*" (Colby, 1991, p. 204, emphasis in original) through the extension of economic theory (markets, trading, pricing) into all types of capital and resources, including those on a global scale (e.g. climate and carbon markets and trading). Colby specifically associates this paradigm with sustainable development and the Brundtland Report (WCED, 1987).

Eco-development, on the other hand, is seen as "*ecologizing the economy, or whole social systems*" (Colby, 1991, p. 207, emphasis in original). Eco-development, which is yet to happen according to Colby, seeks to synthesise the fundamental conflict between anthropocentric and biocentric values[3] by restructuring and reorganising human activities to become symbiotic with ecosystem services and processes (Colby, 1991, p. 204). Redesign and bio-mimicry (Benyus, 2002; Orr, 2002; McDonough and Braungart, 1998, 2002) involve transforming the economy according to ecological principles in a way that decouples economic growth from energy and material throughputs and on a scale that holds development within sustainable levels (see, Wackernagel and Rees, 1996).

By drawing on Hopwood *et al.* (2005), Figure 3 elaborates on the middle ground of sustainable development. Based on relative concerns for wellbeing and equality, and for environmental quality and eco-centrism, Hopwood *et al.* map out a series of contributors to the broader discourse of environmentalism and development over the last four decades. Positions in the lower right hand quadrant, consistent with the dominant social paradigm and frontier economics, are shown as low on both, while those in the upper right hand quadrant are high on both. Hopwood *et al.* divide the various actors and contributors into three categories based on the extent to which such calls do or do not demand change to existing systems and institutions: transformation, reform, and *status quo*. In Hopwood *et al.*'s (2005, p. 42) version of the *status quo*:
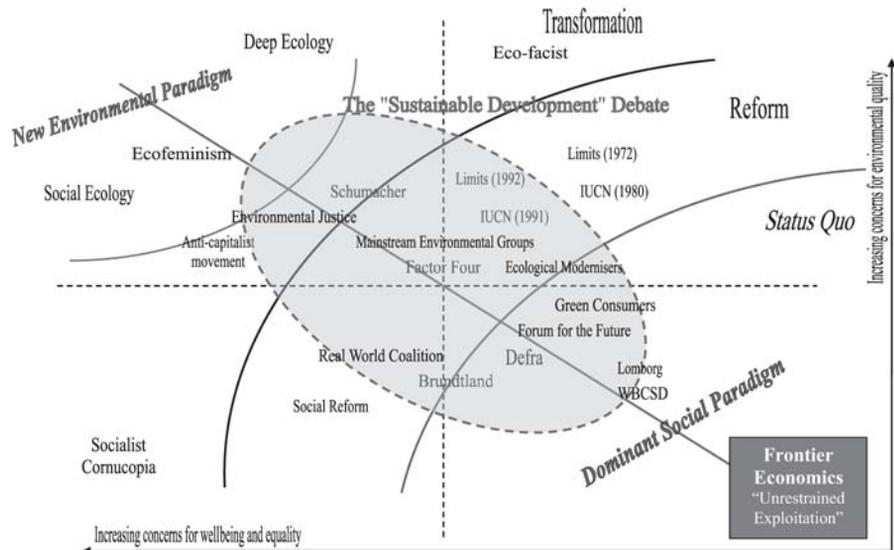

Figure 3.
Mapping the sustainable development debate

Source: Adapted from Hopwood *et al.* (2005, p. 41)

> Development is identified with growth and economic growth is seen as part of the solution . . . Supporters of the *status quo* [. . .] argue that business is the driver towards sustainability. Increased information, changing values, improved management techniques and new technology all operating through the market are the best means to achieve sustainable development.

For Hopwood *et al.*, then, supporters of the *status quo* recognise the need for change, but seek it through largely existing means. Those who are positioned within the *status quo* represent advocates of Colby's resource management paradigm, but include others who retain elements of the dominant technological paradigm – namely strong beliefs in economic growth and technological progress. Hopwood *et al.* locate pronouncements by the World Business Council on Sustainable Development (WBCSD) firmly within the *status quo* and at the extreme (least radical) end of the sustainable development debate.

Colby (1991), Olsen *et al.* (1992) and Hopwood *et al.* (2005) avoid strident and simplifying polarisations in representations of sustainable development. These authors illustrate the complexity of emergent "middle" positions. Colby and Olsen *et al.* emphasise the prospect for synthesis and compromise and Hopwood *et al.* indicate the range, diversity and complexity of voices that make up the sustainable development debate. They suggest the struggle and contest over environment and development is far from settled within the new context of "sustainable development". Such frameworks add richness to our analysis. Yet, we should also be aware that on some criteria (e.g. Eckersley's (1990) "eco-philosophical cleavage" of anthropocentrism and eco-centrism) the middle "paradigms" may not in fact represent distinct sets of values and beliefs, but be more or less variants of existing ones. And herein lies one of the difficulties when we move from the simplicity of binary categorisations of values and beliefs to messy multiple categories and continuum. Not only are the values and beliefs of any given paradigm or position open to question and dispute, but those values and beliefs also form and shape the basis on which others are questioned and disputed.

Paradigms, ideologies and organisational communication

Indeed, the prospect that social paradigms might function as ideologies is noted by Olsen *et al.* (1992, p. 19) in quoting Cotgrove (1982, p. 88, emphasis added):

> Paradigms are not only beliefs about what the world is like and guides to action; they also serve the function of *legitimating or justifying courses of action*. That is to say, they function as ideologies. Those who do not share the paradigm will question the justification for the action it supports. Hence, *conflict over what constitutes the paradigm* by which action should be guided and judged to be reasonable *is itself a part of the political process*. The *struggle to universalize a paradigm* is part of the struggle for power.

Olsen *et al.* (1992, pp. 19-21) distinguish ideologies from social paradigms on the grounds that they are intentionally formed and propounded for specific purposes. Attracting supporters, justifying actions and/or legitimising the exercise of power and control are all identified as possible purposes. Ideologies, they suggest, are often expressed in clear and simple terms with strong emotional appeal, and serve to provide meanings, simplify existence, and provide certainty.

Like Cotgrove (1982) and Olsen *et al.* (1992), Thompson (1984, 1990) seeks to emphasise what Geertz (1964, p. 52) refers to as the interest theory of ideology; that is, ideology serves to rationalise interests and is used in the struggle among (social)

classes or groups for each to advance certain interests its members hold in common by capturing (and maintaining) political power and economic advantage[4]. Thompson (1984, 1990) also argues for a negative or critical concept of ideology in which we should seek to understand "*the social uses of symbolic forms*" and "*meaning in the service of power*" (Thompson, 1990, pp. 7-8, italics in original). The study of ideology, he suggests (Thompson, 1990, p. 7), requires us to investigate:

> [...] the ways in which meaning is constructed and conveyed by symbolic forms of various kinds, from everyday linguistic utterances to complex images and texts; it requires us to investigate the social contexts within which symbolic forms are employed and deployed; and it calls upon us to ask whether, and if so how, the meaning mobilized by symbolic forms serves, in specific contexts, to establish and sustain relations of domination.

Thompson (1990, pp. 56-7), however, is also keen to distinguish his conception of ideology from those notions that singularly focus on relations of domination associated with class conflict, and from notions of ideology as necessarily being illusions and distortions of reality, and by implication, false. He suggests (Thompson, 1990, p. 9):

> [...] the symbolic forms through which we express ourselves and understand others do not constitute some ethereal other world which stands opposed to what is real: rather, they are partially constitutive of what, in our societies, "is real" [...] social life is, to some extent, a field of contestation in which struggle takes place through words and symbols [...] Ideology [...] is an integral part of this struggle.

By identifying certain modes of operation of ideology, and strategies of symbolic construction, Thompson (1990, pp. 60-7; see also Alvesson and Deetz, 1996, 2000, pp. 113-8; Deetz, 1996) provides a series of insights into how (organisational) communication might be used to establish and sustain relations of domination. Table I provides an overview of these modes and strategies.

Interestingly, there are parallels and overlap between Thompson's (1990) categories of symbolic construction and Ashforth and Gibbs' (1990) means of symbolic management to produce organisational legitimacy – in which organisations transform the meaning of their acts, but not the acts themselves, through strategies of denial, concealment, recasting, and providing accounts, excuses, justifications, rationalisations and apologies. Likewise, Bebbington *et al.*'s (2008) focus on the use of corporate social reports to manage organisational reputation draws on Benoit's (1995) image restoration strategies. All these frameworks serve to emphasise organisational use and management of symbolic forms, the potential purpose and meaning of organisational communication, and the need for its interpretation. The need to understand organisational accounts and annual reports within their social and political context (e.g. Burchell *et al.*, 1980), as socially constructed (e.g. Hines, 1988), and as serving broader roles (e.g. Burchell *et al.*, 1985; Collison, 2003; Cooper and Shearer, 1984; Preston *et al.*, 1996; Preston and Young, 2000) and ideological ends (Cooper, 1995; Macintosh, 1990; Tinker and Neimark, 1987) is also well established.

To summarise so far, then, we conceptualise organisational communication on sustainable development as part of an active engagement in the socio-environmental dialectic to resolve the ongoing conflict between the production-expansion thesis and its ecological limits antithesis. Such attempts at synthesis we judge, at least in part, to

General modes	Typical strategies of symbolic construction	Example
Legitimation	Rationalisation	To claim to be legitimate (e.g. just and worthy of support) by way of a chain of reasoning which seeks to defend or justify a set of social relations or institutions and thereby seek to persuade
To claim legitimacy or represent relations of domination as legitimate	Universalisation	To appear open and available to all comers. To represent institutional arrangements that serve the interests of some individuals as serving the interests of all individuals
	Narrativisation	To embed claims in stories which recount the past and treat the present as part of a timeless and cherished tradition
Dissimulation	Displacement	To refer to an object or individual with a term customarily used to refer to another, and in process transfer positive or negative connotations. To "disguise" and "borrow" language
To conceal, deny, obscure or deflect attention away from existing relations of domination	Euphemisation	To describe or re-describe actions, institutions or social relations with terms which elicit positive reactions. Sometimes slight and subtle
	Trope (e.g. metaphor)	The use of figurative language to create, sustain and reproduce relations of domination
Unification	Standardisation	A standard framework is promoted to unify symbolic forms. While often serving particular interests, the framework is promoted as being shared and acceptable to all
To construct notions of collective identity irrespective of divisions and differences to maintain dominant relations	Symbolisation of unity	The unification of individuals and the creation and reaffirmation of collective identity through a variety of symbols, e.g. logos, slogans
Fragmentation	Differentiation	The emphasising of difference, distinctions and divisions between individuals and groups to disunite them, weaken and remove the threat
The fragmentation of individuals and groups that pose a threat to groups with dominant relations of power	Expurgation of the other	To demonise the other. The creation and labelling of extremes. The construction of a harmful enemy to be collectively resisted

(*continued*)

Table I.
Modes and strategies
of ideology

General modes	Typical strategies of symbolic construction	Example
Reification	Naturalisation	To treat affairs or events that are socially and historically constituted as if they were natural or inevitable, e.g. the gendered division of labour as genetically determined
The representation of transitory or historical affairs as if they were permanent and the "natural order" of things	Eternalisation	The portrayal of affairs or events as having no history, being permanent, and unchanging. With no sense of origin, their ending becomes unimaginable
	Nominalisation/passivisation	The turning of descriptions of actions and actors into nouns. Rendering verbs into passive form. To delete actors and agency and represent processes as things or events which occur in the absence of a subject

Table I.

Source: Adapted from Thompson (1990, p. 60)

be an ongoing discursive and ideological contest over environment and development. Consequently, in exploring the role of corporate reports and association pronouncements, not only do we seek to understand how the NZBCSD and its members frame the debate on sustainable development, we also seek to understand the symbolic forms through which they represent sustainable development and themselves.

Approach and method

Hall (1997) identifies three different approaches to representation: reflective, intentional and constructivist. The reflective approach suggests representations reflect meaning: meaning already exists "out there" and language is the medium through which this meaning is communicated to others. Often labelled conventional or structuralist, language is understood to be "a transparent medium for the transport of meaning" (Alvesson and Karreman, 2000, p. 141). Intentional representation holds that language reflects what the writer or speaker wants to say, that is has an intended meaning. This perspective takes the transmission of meaning model as given, but fails to acknowledge the distance between the author(s), text(s) and reader(s). The constructivist approach is the one that we find most useful for this analysis[5]. It suggests that meaning is not fixed but constituted through language, through words and images (Demeritt, 2001; Phillips and Hardy, 2002; Potter and Wetherell, 1987):

> The main point is that meaning does not inhere *in* things, in the world. It is constructed, produced; it is the result of a signifying practice – a practice that *produces* meaning, that *makes* things mean (Hall, 1997, p. 24, emphasis in original).

As Deetz (1996, p. 2) argues:

> [...] conceptions are always contests for meaning. Language does not name objects in the world; it is core to the process of constituting objects.

Such a perspective moves from an essentialist position to one where meaning is constituted through the practice of language[6].

In this paper we adopt what Phillips and Hardy (2002) refer to as an interpretive structuralist approach[7]. This approach acknowledges two important characteristics of language use. The first is the constitutive role of discourse. The second is the importance of context in the understanding of words and images. The production of meaning is explicitly bound in the notion of context. Thus representations do not occur in isolation but affect, and are affected by the context within which they are situated (Hardy and Philips, 1999; van Dijk, 1997). In order to recognise this context we position the findings among other social and academic representations of sustainable development, making it possible to recognise that there are different meanings to the concept and different ways of thinking about and understanding sustainable development.

We see these perspectives on the linguistic elements of discourse as consistent with that advocated in Thompson (1984, pp. 173-204; 1990, pp. 272-303) and described by him as a methodological framework of depth hermeneutics. Thompson suggests three phases for an interpretative methodology based on the hermeneutics of Paul Ricoeur:

(1) A social-historical analysis of the conditions that form the context of the production, circulation and reception of symbolic forms.

(2) A formal or discursive analysis of those symbolic forms.

(3) The interpretation or re-interpretation of those symbolic forms, where one seeks to explicate what is said or meant by those symbolic forms.

He adds that the modes of operation and strategies of symbolic construction he identifies with ideology (shown in Table I) should be regarded as rough guidelines that can facilitate specific empirical enquiries in specific contexts[8].

Materials and methods

Our specific empirical enquiry draws on NZBCSD member organisations' triple bottom line reports and the pronouncements of the NZBCSD at a time during its formation, and at a time when it sought to establish and position itself in New Zealand on business and sustainability. We examine the organisations' reports both independently and within the context of their broader Council. Similarly, we examine the Council pronouncements within a wider social and political context of others' pronouncements including prominent advocates for business and the environment. While case studies have limits, often articulated in terms of concerns over the generalisability of their findings, they permit in-depth interpretative analyses and understandings of specific practices at specific times or over specific periods, and within specific contexts (Ryan *et al.*, 2002; Llewellyn, 1992; Scapens, 1990, 2004). Such timing and contextual understanding is often crucial to insights and understanding, and interpretive case approaches are consistent with both a constructivist ontology in which social reality is taken as produced and reproduced through social actions and interactions (Tomkins

and Groves, 1983; Chua, 1986) and the hermeneutic tradition of interpretation (Llewellyn, 1993; Alvesson and Sköldberg, 2000, pp. 52-109).

We draw on two main and several ancillary sources of materials:

(1) a corpus of written and presentational materials produced by the NZBCSD, including annual reviews, business plans, guides for industry and business, media releases, transcripts of speeches and other presentation slides; and

(2) triple bottom line or sustainable development reports from founding organisational members of the NZBCSD.

In addition, reports and speeches from other organisations articulating definitions and positions on sustainable development, particularly the New Zealand Business Roundtable – a traditional business lobbyist – and the Parliamentary Commissioner for the Environment's Office – a legal environment watchdog for New Zealand are utilised. We also draw on newspaper commentary during the period of examination and a masters' thesis (Potter, 2001) that closely studied the origins of the NZBCSD.

The Council's web site (www.nzbcsd.org.nz) includes an extensive archive of materials (publications, speeches and events, news and media releases and newsletters) dating back to its formation in May 1999. The bulk of these materials were accessed up to the end of 2004 and the primary source documents we used are included at the end of the paper. The first five years resulted in significant "awareness building" and included the development and publication of a guideline on sustainable development reporting (NZBCSD, 2002a). Between 1999 and 2004, we identified over 50 reviews, NZBCSD reports, how-to guides, presentations and speech documents amounting to over 1,200 pages of text. In addition, the Council has put out numerous press releases[9]. Many of these texts provide articulations as to the meaning of sustainable development in the voice of the Council. We also identified eight members' triple bottom line reports, issued in 2001. These reports are the earliest available since the council formed, and while a limited sample, they constitute the first formal and lengthy public statements made by council members. They also represent the leading members of the Council who have shaped the Council's position on sustainable development, and many of these reporters formed part of pilot case studies on reporting funded by the Ministry for the Environment (NZBCSD, 2001b) and are exemplified in the Council's *Sustainable Development Reporting Guidelines* issued in 2002 (NZBCSD, 2002a). These formal documents (usually) produced annually, include information such as the environmental initiatives undertaken by the organisation. These were produced by businesses from a diverse range of industries and of varying size and ownership structures. The reporting history of the companies also varied[10]. A full list of the reports is also provided at the end of the paper. Follow up work on the organisations' 2006/2007 reports indicate that significant traces of the original discourse found in these initial reports continues throughout these later reports[11].

The methods adopted here were to loosely follow Thompson's framework. First, we sought to understand the origins of the NZBCSD and locate it within the wider socio-political New Zealand debate of business and sustainable development. This contextualisation we present first in the next section: context and key proponents. Second, we sought to conduct a close interpretive examination of the texts – that is the members' annual reports and the pronouncements of the NZBCSD[12]. This second phase of analysis was undertaken in three stages:

(1) We analysed the content of the NZBCSD materials. This analysis sought to identify the main ways in which the Council discussed the concept of sustainable development and (re)presents this to external audiences. Statements were extracted from these documents which represented the way in which sustainable development was constituted and using manual coding these were subsequently organised into themes. The themes were identified by examining where common discursive strategies were employed. For example, one such theme to emerge is balancing, whereby references to "balance", "balancing" and even an image of a "see-saw" are used to articulate sustainable development as integrating economic, social and environmental goals. Another was journeying, whereby sustainable development was represented/articulated as leadership, a process, improvement and progress.

(2) We examined the eight triple bottom line reports. A qualitative analysis of all the reports by two of the authors was undertaken. The process of analysis involved each of the readers independently reading the texts and identifying key statements employed when representing sustainable development. The reviewers then compared and discussed their individual findings to derive a manually coded set of overall themes.

(3) We compared the findings from the first two stages of analysis. We looked for how sustainable development was "talked" about in both the NZBCSD documents and the reports and looked for similarities between the language and points of difference.

We found the themes identified from the NZBCSD and the reports were similar and perhaps more surprising was the extent to which comparable statements were being used across reporters and the Council. There were numerous examples of "language sharing". The result of this analytical process was the identification of four common and key themes/representations of sustainable development: balancing act; win-win; journeying; actions not words.

The third phase of analysis has involved our subsequent interpretation or re-interpretation of the materials analysed in phase two in the context of the socio-political environment in which they are produced and the conceptual and empirical work unearthed in the literature. In this phase, reported as we discuss each of the four themes below, we critically reflect and interpret the symbolic constructions (re)presented by the NZBCSD and its members in the context of the paradigmatic schema, the critical observations of Livesey (2002), Prasad and Elmes (2005) and Hajer (1997), as well as using the broad schema of Thompson (1990) and Alvesson and Deetz (1996). As suggested by Thompson (1990, p. 289, emphasis in original) this phase involves one of synthesis rather than analysis (phase two). Synthesis involves the subjective and creative construction of possible meaning, in which we draw together our understandings of the NZBCSD pronouncements and disclosures in the context of a wider literature. In this process, there is no systematic and one-to-one mapping as in the analytical phase of dividing and coding discourse[13].

Throughout the process of conducting this analysis we were, and were made, aware of the necessarily interpretive and subjective nature of the research. We recognise that "all knowledge is situated, contingent and partial" (Taylor, 2001, p. 319), and acknowledge that our reading of the texts is but one possible reading (Phillips and

Hardy, 2002)[14]. Furthermore, in such interpretive analysis we recognise our (unavoidable) involvement in the construction of meaning as readers and analysers of the texts, their re-interpretation, and our articulation of those interpretations in this paper. As such, what we present here is:

> [...] not an objective picture of social reality [for no such position exists] but a set of impressions and interpretations produced by situated persons, characterised by feelings, imagination, commitments and particular pre-structured understandings [...] what is offered is one story (Alvesson and Deetz, 2000, p. 136).

We, too, are caught in Sachs's (1999, pp. 77-8) observation that:

> Different actors produce different types of knowledge: they highlight certain issues and underplay others [... and what is] privileged depends on the way the debate on sustainability is framed.

We acknowledge the need to reflexively account for ourselves, our position, and how this may have impacted our research, but we also note that this too is inevitably partial and incomplete (Alvesson and Sköldberg, 2000; Alvesson *et al.*, 2008; Barge, 2004; Mauthner and Doucet, 2003)[15].

Mauthner and Doucet (2003) note the need to reflect on one's ontological and epistemological assumptions underlying the data analysis methods, and we have sought to do this above in articulating our approach and methods. However, we also see a need to briefly articulate our own values and beliefs in regard to our subject matter, since this, too, forms the lens through which we frame, interpret, and contest the texts of the NZBCSD and its members. We do not believe this leads to biased interpretation in the sense that we seek to distort the writing and meanings of the text, but it does recognise that we have and are positioned by what we have read, heard and think, both in regard to the specific texts we interpret here and others we have sought and been exposed to over years of reading. We cannot escape what we know and believe, and we cannot avoid bringing that to bear on our interpretation.

Through an iterative and cyclical hermeneutic process, we have been exposed (and expose ourselves) to literature from 1850s transcendentalism (e.g. Thoreau, 1989), 1970s environmentalism (e.g. Leopold, 1949; Carson, 1962; Manning, 1972; Meadows *et al.*, 1972; Schumacher, 1973), recent accounts of the state of the Planet (e.g. WWF, n.d.; UNEP GEO1 to GEO4; MEA, 2005), as well as to critical and not-so-critical accounting and management literature on business and the environment. The professional and business literature (e.g. reports, guidelines, press releases, etc. ...), too, forms, shapes, and positions us in regard to our beliefs and values. And all of these position and reposition us before our subsequent interpretations and re-interpretations. Holding values and beliefs far more consistent with the new ecological paradigm outlined earlier, we believe in a transformative agenda grounded in an ecological discourse of sustainability rather than a technological discourse. These beliefs form and inform our work. They lead us to look for evidence of awareness of the ecological and systems basis for claims on sustainability. They also lead us to look for evidence that business acknowledges its absolute impact and damage to ecology. Our beliefs, of course, may be (and are) contested, criticised and dismissed as emotional, quasi-religious, idealistic, and eco-topian (e.g. Simon and Khan, 1984; Lewis, 1992; Lomborg, 1998). Our beliefs may turn out to be patently false and we unnecessarily pessimistic. Our values (e.g. animal rights) may be judged inappropriate. Yet, they

form the basis and the lens through which we seek to understand and interpret business' pronouncements on sustainable development and sustainability. Others, we accept, being products of their own reading, upbringing, and interactions will bring different frames and lens and consequently may make other interpretations of these pronouncements.

New Zealand business talks sustainable development

In this section we present the results of our three phases of empirical investigation, before going on in the discussion and reflection section to draw together a series of broader interpretations. Here we present our understandings of the origin of the NZBCSD and contextualise this within a wider socio-political debate of business and sustainable development. The next four subsections then detail the four key themes to emerge in (re)presentations of sustainable development by the NZBCSD and its members. Through text, images and commentary we illustrate how the NZBCSD presents business as largely compatible with environment.

Context and key proponents

New Zealand has always had a strong and outspoken conservation movement with strong and at times radical and preservationist attitudes (e.g. Forest and Bird preservation society, Native Forest Action, Maruia Society, Federated Mountain Clubs, The Guardians of Lake Manapouri), but these have tended to articulate concerns on specific issues (development proposals), or more generally for the protection of native flora and fauna. New Zealand has also pioneered fisheries management legislation, arguably based on principles of sustainability. The late 1980s and early 1990s also saw debate around the "principles of sustainable management" as part of the resource management law reform process, which ultimately led to the Resource Management Act (1991). Most recently, we locate at least three organised "voices" publicly articulating and debating sustainable development within the business context; the NZBCSD, the New Zealand Business Round Table (NZBRT) and the Parliamentary Commissioner for the Environment's Office (PCE).

The NZBRT was founded in the mid-1980s and has continued to promote a free-market economic ideology through its Executive Director's (Roger Kerr) speeches, and through sponsored lecture tours of those with similar views (e.g. Lomborg's *The Skeptical Environmentalist: Measuring the Real State of the World* and Henderson's *Misguided Virtue: False Notions of Corporate Social Responsibility*) (see, for example, a series of speeches, articles, books and reports, and submissions to government at www. nzbr.org.nz; Easton, 1997, pp. 211-31; Potter, 2001)[16]. In "Making sense of sustainable development", for example, Kerr (2002) articulates a notion of sustainable development consistent with Colby's frontier economics and Olsen *et al.*'s (1992) dominant technological social paradigm. Favoured are "creating clear property rights, developing markets for trading, and introducing commercial structures and incentives" to solve numerous environmental problems. Consistent with the optimism of writers noted earlier (e.g. Lomborg, Bailey, Simon), Kerr suggests:

> Efforts to pursue intergenerational equity need to take account of the fact that future generations will almost certainly be far, far better off than present generations [...] sustainable development and economic growth are quite consistent – indeed that growth promotes sustainability [...]Worse, for some environmental advocates, sustainable

development is essentially concerned with putting boundaries around economic growth. This would make it impossible to improve environmental conditions around the world [. . .] Most of the environmental trends that we observe today suggest a sustainable present and future. Julian Simon's long-run forecast was that: *The material conditions of life will continue to get better for most people, in most countries, most of the time, indefinitely. Within a century or two, all nations and most of humanity will be at or above today's Western living standards. I also speculate, however, that many people will continue to think and say that the conditions of life are getting worse.* Those who form their opinions on the basis of science rather than superstition must continue to argue that the doomsayers are wrong. Development is sustainable, and more sensible understandings of what sustainable development means and how to achieve it appear to be gaining ground[17].

In contrast, the Parliamentary Commissioner for the Environment's Office[18] through two reports (*Creating Our Future: Sustainable Development for New Zealand* (PCE, 2002); *See Change: Learning and Education for Sustainability* (PCE, 2004)) articulates positions that encompass many aspects of Colby's eco-development perspective, including its aspiration, and those of Olsen *et al.*'s (1992) ecological and sustainable development paradigms. The forward to C*reating Our Future* suggests (our emphasis):

The fundamental task in front of us over the coming decades is to *redesign* our socio-political-economic system in ways that *reintegrate the dependencies between people and our underpinning ecological systems*. And redesign we must: firstly, in the way we think about the whole issue of sustainability; secondly, in the way we design for a more sustainable future; and thirdly, in the actions we take. This third step is the hardest since this is where current ideologies, beliefs, value systems, economic theory and *ecological constraints* ultimately conflict [. . .] (PCE, 2002).

The PCE's office further reiterated the enormity of the challenge in the preface to *See Change* in terms of both the likely required changes, and the likely resistance to such changes:

This century may well be one of relearning on a grand scale – relearning how we *Homo Sapiens* can sustain ourselves on a planet that has limits. . .I'm not suggesting that New Zealanders should deconstruct our twenty-first century society to pursue some hunter-gatherer model. However, along with many others, I *am* suggesting that we need a much deeper understanding of the demands and pressures of our current society and its economic systems on the health and long-term sustainability of our natural resources [. . .] We are living beyond nature's income [. . .] We need to learn why it is important to live within nature's limits.

[. . .] There will be heated debate, because this learning will increasingly challenge deeply held beliefs about our social and economic systems [. . .] such debate is inevitable, and there will be strong resistance in some sections of society, governance and business [. . .] (PCE, 2004).

Between the NZBRT and the PCE's Office we locate the NZBCSD. The location reflects evidence and arguments from all three groups. The PCE's 2002 report, for example, distinguishes its own thinking on sustainability and sustainable development from that espoused by the NZBCSD, which it considers "weak" and only likely to slow down ecological and social degradation rather than reversing it (PCE, 2002, p. 35). Likewise, Kerr's (2002) speech considered the NZBCSD as relying on the "hopelessly problematical" definition of sustainable development advocated in *Our Common Future* (WCED, 1987). His point was how could present generations predict the needs

of future ones, and why should they sacrifice in favour of future generations that will be so well off? Furthermore, a key aspect of the emergence of the NZBCSD was the open and public rejection of the right-wing market and economic ideology of the NZBRT by several of its founders (see Potter, 2001). Since its inception, the New Zealand press and prominent members of the NZBCSD have been keen to distinguish the NZBCSD from the NZBRT, and Potter (2001) evidences how both groups are vying for power and political attention. Furthermore, the NZBCSD has sought to explicitly position itself as offering an alternative "middle way". In 2005, the chief executive officer articulated the following as part of a press release titled "Why sustainability is the middle way eschewing the green left and the fundamentalist right" (NZBCSD, 2005):

> [...] those who maintain that the fundamentalist free-market route is the best and only way and that the only role of business is to make profits are missing a real opportunity. Similarly, those on the green left who believe that the business model is inherently selfish and that business is "doing sustainability" for the wrong reasons, fail to recognise the real contributions which companies can and are making.

And, throughout 2006 and 2007, the NZBCSD has sought to further articulate sustainability as the "mainstream middle majority way" based on survey evidence that 70 per cent of New Zealand respondents want both economic growth *and* a better quality of life including a protected environment, while only 5 per cent clearly preferred one over the other. The remaining 20 per cent did not express a view (see www.nzbcsd. org.nz).

Founded in 1999, the NZBCSD currently (at 2008) has 74 organisational members ranging from very small consultancies to New Zealand's largest manufacturers, retailers and service organisations. Membership is by invitation only. The Council itself is constituted of the CEOs of the member organisations. In addition, however, a small but active staff organise events, make presentations, manage the web site and a newsletter, issue press releases and promote its activities and projects to wider forums. Potter (2001) traces the origins of the NZBCSD to a small number of prominent individuals and a small number of prominent events. The NZBCSD has been proactive with zero waste, climate change, youth employment, schools partnership, and sustainable labelling projects. And these have recently been extended to include supply chain management, emissions management and economic incentives for sustainable development[19]. The earliest of the projects the NZBCSD tackled, however, was the promotion of triple bottom line reporting, or what it refers to as sustainable development reporting (SDR). One of the conditions of Council membership is accepting a commitment to publicly release a SDR report within three years, and a key initiative was the development of a SDR reporting guideline (NZBCSD, 2002a).

Balancing act: articulating "sustainable development"
In contrast with the NZBRT's sole emphasis on sustainable development coming from economic growth, and the PCE's emphasis on redesign within ecological limits, the NZBCSD conceives of approaching sustainable development via "the three pillars of economic growth, environmental protection, and social progress" (see Figure 4), and sets its mission to be a "catalyst for change", and "promote eco-efficiency, innovation, and entrepreneurship" (NZBCSD, 1999, 2001a,b,c, 2002a)[20]. We see here, then, reference to environmental protection as well as eco-efficiency and economic growth,
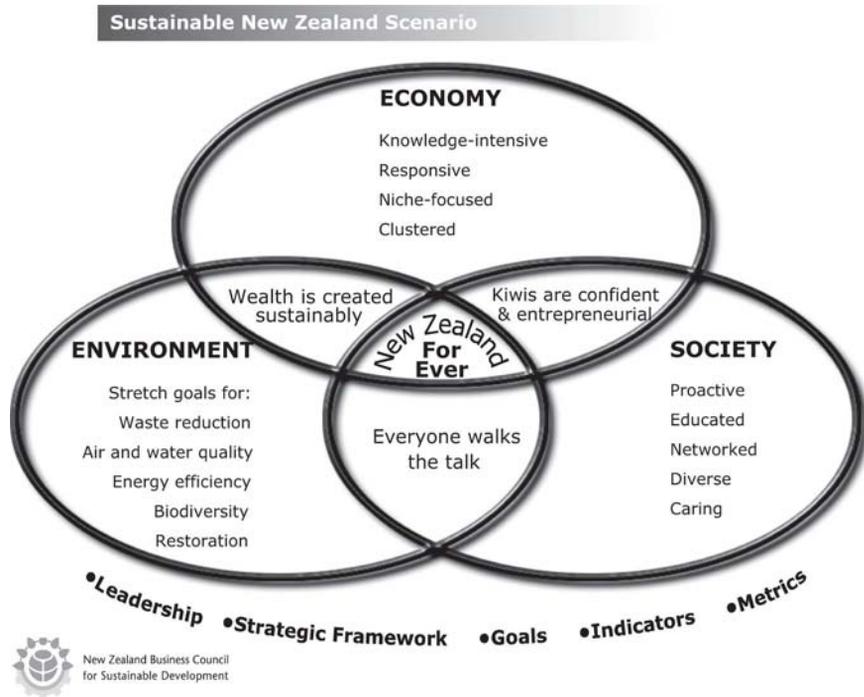
Figure 4.
An all-inclusive vision for
sustainable development

suggesting elements of Colby's paradigms of environmental protection, resource management, and frontier economics. Furthermore, the NZBCSD's projects (e.g. zero waste, emissions management, economic incentives) indicate an emphasis on "economising ecology" – a position consistent with Hajer's (1997) notion of ecological modernisation. Moreover, in terms of the growth versus environmental protection debate of Olsen *et al.*'s paradigms, the NZBCSD equivocates and fails to explicitly prioritise one over the other. Instead, it promises both.

To influence policy development, the NZBCSD has employed "leadership forums". The first of these sought to provide a definition of sustainable development for all New Zealanders. As Rodger Spiller, previous executive director of the NZBCSD, states:

The NZBCSD Leadership Forum in February 2000 was a meeting of 50 minds from New Zealand business, government, and society. As part of its work the forum produced a definition [of sustainable development] for New Zealand. Sustainable Development means systematically fostering a responsive, knowledge-intensive economy and a participative, caring society, in ways that enhance eco-system services and our unique natural environment. A summary of the common elements of the NZBCSD's Leadership Forum are presented [...] below (Spiller, 2001, p. 1).

Leadership forums, and the above scenario, we suggest, "constitutes its own practicality by asserting its commitment to working within the system and jointly involving all existing players in the generation of visions and strategies" (Prasad and

Elmes, 2005, p. 856). In the process, the articulated position, and indeed the NZBCSD, gains legitimacy through compromise and attempts to unify and universalise (Thompson, 1990 p. 60) – everyone walks the talk. As Prasad and Elmes (2005, p. 856, emphasis in original; see also Livesey, 2002) argue:

> [...] compromise gets constructed as being "practical" because it ostensibly avoids so-called extremes such as "frontier economics" and "deep ecology" (Jennings and Zandbergen, 1995), and because it strives to *balance* or arrive at some kind of middle ground between opposing viewpoints and paradigms.

Ostensibly, like the claim "sustainable businesses are profitable, contribute to social progress and ecological balance", the image promises to serve the interests of all, and "explicitly avoids addressing basic social contradictions that other discourses might have introduced" (Hajer, 1997, p. 32; Livesey, 2002).

Further evidence of compromise is taken from other presentation slides at the first leadership forum (Figure 5)[21]. At that time the NZBCSD suggested the following perspective in answer to the question: what is sustainability?

At first, references to "ecological systems", "life-sustaining functions", "social and ecological limits", "future generations" and issues of equity suggest notions consistent with Colby's (1991) eco-development paradigm, if not deep ecology, and certainly with several of the "sustainable development" belief statements outlined in Figure 1. Moreover, other slides and commentary refer to "ecological footprints [...] demonstrating that current patterns of production, consumption and waste

Source: NZBCSD (2000) (www.nzbcsd.org.nz), www.nzbcsd.org.nz/story.asp?storyid=16

Figure 5.
An early reference to a holistic conception of sustainability

management are unsustainable", and that "we need two more planets to sustain everyone at US standards of living" placing this early discourse well within Olsen *et al.*'s (1992) sustainable development paradigm. Subsequently, however, these aspects of sustainability entirely disappeared from NZBCSD pronouncements. Instead, we see greater emphasis on "eco-efficiency", "business viability" based on being "financially sound", and "balance, but not trade-offs". Moreover, in the NZBCSD (2005) press release noted earlier, we see reference to "Economic growth will itself provide a platform for investment in society and the environment" – a point we consider more consistent with the traditional paradigm of technological and economic supremacy and consistent with that of the NZBRT.

Several NZBCSD members (e.g. Hubbard Foods, The Warehouse) do refer to "dilemmas" and "challenges" in meeting the conflicting demands of stakeholders (see Livesey, 2002 for similar reporting by Shell). However, like the parent association, they rarely report how these are resolved, or in whose interests. Most often, and consistent with Prasad and Elmes' (2005) observations, conflicting demands are "balanced". Indeed, Mighty River Power's 2001 sustainability report is titled "An intricate balance", and "balance" is perpetuated throughout the report. Meridian Energy, likewise, refer to attaining a "delicate balance" in "achieving outcomes where *all interests* can be met to the best of our ability" (Meridian Energy, 2001, p. 12, emphasis added). Similarly, reporting itself can serve "[. . .] to provide stakeholders with a balanced view of the company's role in society [. . .]" (Watercare Services, 2001, p. 5). Balancing, then, serves all interests, but is seen as a difficult challenge, and one that is both an essential element in becoming a sustainable company, and an essential objective for leadership in that those doing the balancing are capable and in control (Hajer, 1997, p. 33; Livesey, 2002).

References to balancing, however, appear highly optimistic. In the name of balancing, business, it seems, is capable of simultaneously satisfying all demands. "There is balance but no trade-offs". Conflicting factors often appear with little or no comment about the tensions that might exist in achieving them (Hajer, 1997, p. 32). Mighty River Power, for example, in citing the UK's *Strategy for Sustainable Development*, imply a capacity to simultaneously achieve "social progress which meets the needs of everyone", "effective protection of the environment", "prudent use of natural resources", and "maintenance of high and stable levels of economic growth and employment" (Mighty River Power, 2001, p. 17). Metaphors and euphemisms serve to conceal, deny or obscure existing relations of domination (Thompson, 1990, p. 60), and we see here how "balance" serves to maintain economic growth by promising biospheric conservation at the same time (Prasad and Elmes, 2005, p. 856)[22].

Win-win: the "business case" for sustainable development
Going green makes pragmatic sense because it makes organisations more competitive and enhances the bottom line (Prasad and Elmes, 2005, p. 855). Furthermore, by promoting market-based and economic solutions to ecological problems (Colby, 1991; Hajer, 1997), the NZBCSD strengthens and consolidates a "business case" for sustainable development. Prospective members are told that "doing good leads to doing well" and more specifically, they can:

· Increase financial return for and reduced risk for shareholders.

· Attract and retain employees.

- Improve customer sales and loyalty.
- Grow supplier commitment.
- Strengthen community relations.
- Contribute to environmental sustainability[23].

Sustainable development is linked with a "win-win" situation throughout member reports. The win-win scenario manifests itself as concern for eco-efficiency (less inputs, less waste, and therefore less costs), competitive advantage (greater market share, greater sales revenues), and better risk management (less regulatory costs, protecting existing sales). Sanford Limited (2001, p. 4), for example, is:

> Reducing costs by managing consumption and minimising wastage of resources such as fuel, water and electricity.

Hubbard Foods (2001, p. 1, Environmental Section) see other benefits, including "[...] worker morale, profit and increased competitiveness" , and Urgent Couriers (2001, p. 7) aims to provide "quantifiable, independently verified testament of Urgent Couriers' achievements to differentiate it in a competitive market place". Cutting costs, enhancing reputation, building trust, and creating opportunities are regularly touted as positive outcomes from pursuing sustainability.

As Prasad and Elmes (2005) observe, the real problem with economic utilitarianism is not that it does not produce beneficial outcomes for the activities under consideration. Some activities (e.g. waste and energy reduction) can produce outcomes that are good for the environment and for profits. The proviso, however, is that any such efficiency gains are not swamped by increased size and scale of operations. In businesses seeking growth, competitive advantage and new opportunities, this outcome is rarely possible. Prasad and Elmes's (2005, p. 285) concern is that win-win "creates a discourse of unrealistic expectations that are not always possible if the goal is indeed a serious attempt to reduce the industrial propensity to damage the Earth." Win-win produces legitimacy because it supplies a slogan that focuses on positive outcomes and appears to unify different interests. But it also serves as a euphemism to deflect and distract from the (almost certainly) greater win-lose situations that also exist. Ironically, then, win-win reinforces a continuing business capacity to damage the Earth.

Furthermore, the "business case" is not only limited to matters of organisational efficiency, it relates also to a capacity to lobby and influence the regulatory environment. As Spiller (2001, p. 2) candidly explains[24]:

> [...] the NZBCSD allows companies to contribute their experiences and thinking to the policy debate on sustainable development [...] In short, companies gain competitive advantage. They exert greater influence on the framework conditions under which they operate by being represented by a credible advocate [...] All this helps companies operate more effectively, and gives them an edge on the competition by being aware, ahead of others, and thus able to anticipate the emerging environmental and social trends, which might impact their business.

Journeying towards sustainable development
Advancing "towards sustainable development" is a further objective of the NZBCSD and its membership, and the NZBCSD portrays its project initiatives as the "thin end of

the wedge" (see Figure 6). Like balancing, the metaphor of "a journey" is one that looms large in many NZBCSD publications, and more generally in much business and political discourse on sustainable development (Milne *et al.*, 2006).

While Prasad and Elmes (2005) do not refer to journeying, Livesey (2002) notes it as a rhetorical device in Shell's 1998 report, and aspects of the manner in which it is deployed by the NZBCSD do convey a sense of practicality, action, and collaboration. The above diagram also serves to reinforce the power, knowledge and leadership of the NZBCSD and its membership as the following caption illustrates:

> As illustrated in this diagram, NZBCSD project participants are at the forefront of leading the way towards sustainable development. Other NZBCSD members are able to leverage this work in fulfilling their commitment to sustainable development. The NZBCSD shares its project reports and insights with all NZ business to assist others to progress (NZBCSD, 2002b, p. 5).

The metaphor also serves to signal worthy participants, solidarity, learning, continuous improvement and progress and, as Thompson (1990, p. 60) suggests, to legitimate, create and reaffirm a collective identity:

> We recognise this is a journey and we are constantly looking to challenge the way we think and operate. We do so further encouraged by the knowledge that we are just part of a wider group of New Zealanders travelling the same road together (NZBCSD, 2002c, p. 14).

> This conference programme shows that the New Zealand sustainable development is coming of age. New Zealand has come a long way on its sustainable development journey, and the early adopters in the business community have an important contribution to make in terms of inspiring others [...] (Spiller, quoted in *Today*, 2002, p. 3).
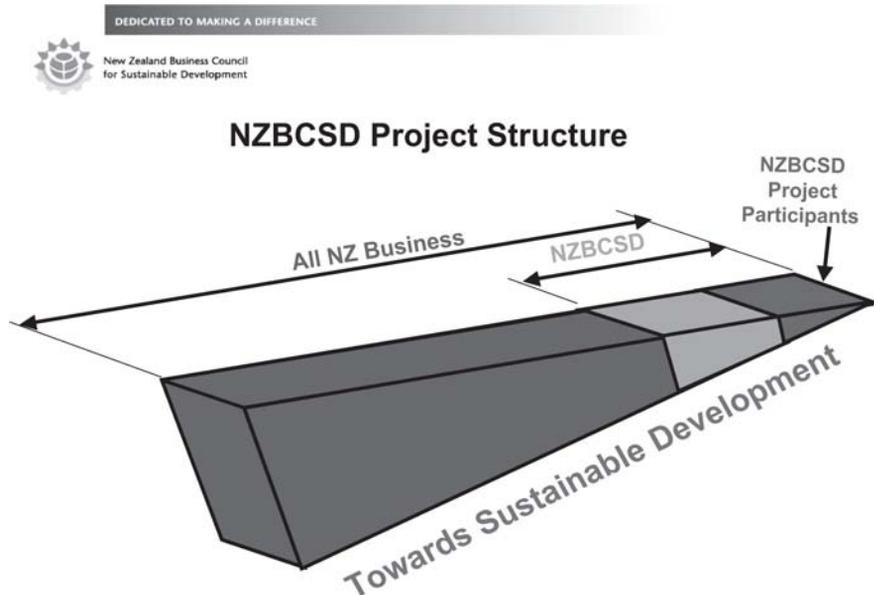

Figure 6.
Leading the way towards sustainable development

Source: NZBCSD (2002) (www.nzbcsd.org.nz), www.nzbcsd.org.nz/story.asp?id=146

Many of the members' reports, too, represent sustainability as a journey in three key ways, to depict sustainable development as a process, to explain the transformation of the company and its activities (journey to TBL reporting) and to highlight that progress is occurring. Like efficiency and balancing, the "journey" of sustainable development signals a concern with means rather than ends and reinforces the role of business as essential actors in those processes – i.e. those who can and should produce efficiency (through calculation), balance (through judgements and decisions) and undertake journeys (through courage and adventuring). Mighty River Power (2001, p. 17), for example, identify that there is no end point for sustainability:

> And there is no defined end point – the commitment is to a journey.

The publication of a "sustainability" report is also often signalled as evidence of this commitment. As Milne *et al.* (2006) observe, the strategic use of the journey metaphor further transforms sustainability into a pragmatic concern for business – that is, sustainability becomes a process of being on a journey.

Actions not words: "doing" sustainable development
Through its projects and slogans, we also gain a distinct impression the NZBCSD is about action. Forum participants are regularly told the NZBCSD is "not just about talk", and the NZBCSD Chair further reiterated the point when he suggested "[. . .] we believe in actions not words." (Tindall, quoted in the *NZ Herald*, 2003). Yet it is in the "doing" that we detect a transformation from business contributing to sustainable development to one of becoming a "sustainable business", or more particularly to "sustaining business":

> The council's projects answer the why and how of sustainable development [. . .] business is an indispensable part of the solution to the problems of the world [. . .] sustainable development is good for business and business is good for sustainable development (Spiller in *NZ Herald*, 2002).

> Over the past few years, questions after my presentations have switched from why have sustainable business practice to "how to". This conference succinctly gives an answer to the "how to" question, by giving practical examples of how to "Walk the Talk". It provides answers to the proactive businessperson on how to implement sustainable business practices in their organisation (Dick Hubbard, quoted in *Today*, 2002, p. 1).

The "doing" of sustainable development is conveyed through members' references to measurement, management, and expert control leading to sustainable development. The "triple bottom line" blurs with "sustainable development" throughout the reports and collapses down to concerns over eco-efficiency and stakeholder engagement (see also Livesey, 2002). Companies, through a variety of ways (e.g. scientific data, benchmarking, targets, and performance indicators), communicate a sense of control and progress towards sustainability.

As Figure 7 illustrates, Sanford Limited (2003, p. 58), by way of eco-efficiency, for example, is able to bridge the apparent paradox between economic growth and environmental protection:

> Eco-efficiency measures make it possible to demonstrate progress in environmental terms while at the same time increasing economic growth. The smaller the ratio becomes over time the more it reflects an improvement in the efficiency of the resource's use.

Environmental Footprint

Sanford recognises its obligations and responsibilities to conduct our operations in a manner that protects the environment and conserves natural resources. The Company is committed to continually improving its environmental performance, whilst requiring that environmental benefit is an essential factor in determining methods for improvement.

We measure our environmental performance as a ratio of the resource consumed (electricity, diesel, coal, etc.) over the amount of product produced (seafood product in kilograms). This is called the eco-efficiency of the resource. Eco-efficiency measures make it possible to demonstrate progress in environmental terms while at the same time increasing economic growth. The smaller the ratio becomes over time, the more it reflects an improvement in the efficiency of the resource's use.

Eco-efficiency = resource consumed/finished product produced

Environmental Profile 2001 – 2003	Unit	2001	2002	2003	Target 2003	Target met	Change from previous year	Percent change	Target 2004
Finished product produced	tonnes	50,917	49,305	49,553			248	0.5%	
Fishmeal produced	tonnes		1,312	1,410			98	7.5%	
Electricity	kWh	24,755,137	25,388,000	22,797,368			(2,590,632)	(10.2%)	
Eco-efficiency (electricity)	kWh/kg product	0.4862	0.5149	0.4601	0.4702[1]	✓	(0.0549)	(10.7%)	0.4497
Diesel	litres	21,827,194	21,043,295	19,972,907			(1,070,388)	(5.1%)	
Eco-efficiency (diesel)	l/kg product	0.4287	0.4268	0.4031	0.4004[2]	✓	(0.0237)	(5.6%)	0.3858
Coal	kg	930,468	1,044,280	974,955	779,964[4]	✗	(69,325)	(6.6%)	
Eco-efficiency (coal)[7]	kg/kg fishmeal		0.6253	0.6519					0.6193
Lube oil used	litres	129,840	96,656	98,376			1,720	1.8%	
Lube oil recycled	litres		64,937	67,025			2,088	3.2%	
Oil recycled as a % of oil used			67.18%	68.1%	>60%	✓			>65%
GHG emissions[6]	tonnes	65,200	63,732	62,690			(1,042)	(1.6%)	
Eco-efficiency (GHG)	t/kg product	0.001281	0.001293	0.001265			(0.000028)	(2.1%)	0.001240
Fresh water	m³	751,400	678,800	790,171			111,371	16.4%	
Eco-efficiency (water)	l/kg product	14.76	13.77	15.95	13.0787[3]	✗	2.1785	15.8%	15.15
Solid waste	tonnes	1,110	991	771	888[5]	✓	(220)	(22.2%)	694

Figure 7.
Eco-efficiency – delivering environmental protection and economic growth

Source: Sanford Limited Sustainable Development Report (2003, p. 58), http://live.isitesoftware.co.nz/sanford/documents/Sustainable_Development_Report_2003.pdf

Such representation, of course, is accurate, rational and offers a chain of defensible reasoning, but it is only possible because environmental "progress" is defined in a particular way. To increase economic growth and environmental protection at the same time, Sanford Limited targets and concentrates on the per-unit-of-output impact on the environment. This is consistent with the wider Council's focus on efficiency and intensity measures, and allows the company to show improvements in environmental performance while absolute impacts on the environment might actually be increasing overall – such increases being less than overall increases in economic activity, or in

this case tonnes of fish caught and processed. The apparent ability to "measure and manage" sustainable development is also often strongly reinforced by the verifiers of these reports. Advice from URS (an audit firm) to Meridian Energy, for example, suggests:

> Greater emphasis needs to be placed on the future: what are the specific objectives that underpin the broad policy statements and how does Meridian Energy measure whether it is achieving these? Once the policy statements and specific underlying objectives are developed, the company can ensure that staff responsibilities and operational procedures are designed to meet these with reference to specific indicators (Meridian Energy, 2001, p. 39).

Being responsible to and caring for stakeholders are a further means to articulate corporate concern for and capacities to practice sustainable development (Livesey and Kearins, 2002). Watercare Services (2001, p. 35), for example, suggest that:

> Demonstrating the company's commitment to sustainable development means recognising its role in the fabric of wider society. It also means the company must build strong relationships with, and create value for, stakeholders.

A range of stakeholders is identified by the reporters (e.g. employees, local communities, consumers/customers, shareholders, suppliers, the media, government, *Tangata whenua* – indigenous people of New Zealand, NGOs and schools/educational establishments), but most attention is given to employees, local communities, and customers. Publicly-listed companies (e.g. Sanford Limited and The Warehouse) also give considerable attention to shareholders. Reports include the results of surveys and other consultative measures used to "engage" stakeholders, and while the motivations for such engagement are often couched in terms of responsibility and accountability, reporters are sometimes candid enough to report the instrumental benefits of such activities, echoing again, the business case:

> [...] managing risks, gaining stakeholder loyalty, attracting and keeping good team members, accessing the growing ethical fund management industry, gaining new customers, promoting innovation and maintaining broad credibility are all further benefits of the social accountability rendered through *Triple Bottom Line* reporting. I have no doubt The Warehouse shareholders would be very interested in these benefits and support them fully (The Warehouse, 2001, p. 2, emphasis in original).

Discussion and reflection

The NZBCSD and its founding members, through their public pronouncements, have presented and promoted a middle-way "sustainability" discourse between traditional lobbyists for business-as-usual, and those espousing stronger environmentalist beliefs and values for change in society. The clear and transparent aim of this discourse, we contend, is to convey a sense of expertise and leadership and build solidarity among their membership, while at the same time attempting to universalise their own discourse and discursively position others as extreme, marginal, idealistic and illegitimate (Prasad and Elmes, 2005). The discourse of the middle ground (Livesey, 2002), however, also signals a new and different approach to environment and development – it is not strongly against either. Indeed, it is for both, and like sustainable development more generally, maintains the appeal of a "third way". The NZBCSD's approach to articulating a middle way has been quite explicit, if not in some

respects rather simplistic. Businesses engagement with sustainability is a pragmatic (and economic) imperative that exists between free-market fundamentalism and the green left. Unless they follow the third way, businesses are presented as somehow missing out, not up with the play, and perhaps ultimately illegitimate, and environmentalists are re-positioned as unrealistic anti-growth preservationists. The NZBCSD further bolstered its stance by drawing on survey evidence showing that the middle-way is the "middle-majority-way", with the pursuit of economic growth and environmental protection favoured by 70 per cent of respondents.

Appeal to the centre is a tried and tested political technique (Kirchheimer, 1966; Robertson, 1976; Thomas, 1980; Joyce, 1999), sometimes associated with moderation, pragmatism, and non-partisan policy (see, for example, Roussseau, 1981; Zeldin, 1973; www.uscentrist.org). And the NZBCSD's claim to be beyond special interests and eschewing ideology in favour of "real" solutions and "real" contributions is entirely consistent with centrist politics. Expressing claims in clear and simple terms allows the NZBCSD to provide meanings, simplify existence, and provide certainty, whereas acknowledging the complexity of the sustainable development debate would serve to muddy the waters, create confusion, and fragment its own discursive position. The simplicity of a trichotomy serves to create a broad third category capable of unifying the interests of many, and marginalising the interests of others. Arguably it serves as a "catch-all" strategy (Kirchheimer, 1966) and seeks to appeal to some, if not all, of Milbrath's (1984) grouping of "environmental sympathisers".

Importantly, at the same time it maintains the support of its own business constituency. Despite compromise being a key tenant of the NZBCSD's position, however, both Colby's (1991) and Hopwood *et al.*'s (2005) mapping of the sustainable development debate suggest there are more voices and more choices than the NZBCSD's rhetoric implies, and that sympathisers and protagonists might find it difficult to compromise. "The middle-way" is at best a subjective, relative and shifting category dependent upon the values, beliefs and knowledge of the taxonomist[25], but more likely it is a misrepresentation and simplification of what are, in fact, multiple middle-ways. For us (see also Hopwood *et al.*, 2005), the NZBCSD's position is little different from the dominant social paradigm of frontier economics, remaining firmly within the status quo. But to reach this conclusion we have located and interpreted the NZBCSD's pronouncements in a broader, historical and more complex debate on sustainable development than they would themselves. To members of the NZBCSD and perhaps others, the NZBCSD's representations are likely to be judged considerably more progressive, and this might be especially so if the basis for interpretation is, itself, confined to that of the dominant social paradigm of frontier economics.

As noted in our analysis, economic growth is not brought into question by the NZBCSD and its membership (see also Springett, 2003). Neither does the NZBCSD suggest achieving economic growth needs to be modified or modified very much. We are told, "sustainable" businesses are first and foremost profitable ones, but we saw little or no evidence that the means by which such profits are to be made involves calls for redesign and new and different business models (e.g. Benyus, 2002; McDonough and Braungart, 2002). Existing models are to be refined and run more efficiently to gain more from less. Abuse of the environment is not consciously condoned, but notions of "ecologizing economy" do not really feature. Instead, references to eco-efficiency appear to acknowledge ecological limits. In taking up the sustainability agenda,

industry supplies a particular version of sustainable development that to us reinforces traditional means and ends rather than questions the dominance of growth, profitability and resource use over environment (Bebbington and Gray, 1993; Mayhew, 1997; Welford, 1997). This reinforcement, we suggest, in part occurs through a series of subtle uses of images, metaphors and other symbols in which contradictions between development and economic growth on the one hand, and nature and the environment on the other are either (most commonly) ignored, said to be misplaced, and/or are being rectified. In the process, little (if any) reference or attention is drawn to evidence of the declining state of the environment, either locally, regionally, or globally (Gray, 2006; Milne and Gray, 2007).

Through the rhetoric of practicality, through balancing, journeying, the economic imperative of pursuing win-win opportunities, and other more direct appeals to action not words, business, and its institutional bolsters, is able to convey it is "doing" sustainability. Through careful representations, images and metaphors, the means are provided in an attempt to synthesise the production-expansion thesis with the ecological limits antithesis. The ability of businesses to "do" sustainability, we suggest, occurs in two main ways – through the action and practices of eco-efficiency and stakeholder relations, and through the symbolism of reporting those practices.

While eco-efficiency adds a new dimension to corporate responsibility, it is largely consistent with much early and traditional management practice, particularly Fordism (see Hukkinen, 2003). As Hajer (1997) observes, ecological modernisation – and we locate the NZBCSD within this approach (see also Hopwood *et al.*, 2005) – is based on many of the same institutional principles traditionally adopted to cope with the environment; namely, efficiency, technological innovation, techno-scientific management, procedural integration and co-ordinated management. In the words of Colby (1991), it seeks to economise ecology. Reporting references to win-win do emphasise eco-efficiency gains, and the economic benefits to be had, but they also distract attention away from the more basic contradictions associated with the nature and scale of development and environment (Prasad and Elmes, 2005). Invariably the efficiency benefits to the environment in many instances are swamped by the scale effects of growth and expansion, but these basic contradictions remain unacknowledged in the language of balancing and win-win, or in many cases, as with Sanford Limited (Figure 7), they go unacknowledged through silence.

Concern for stakeholders also permits sustainability and sustainable development to be presented in a manner consistent with existing good business practices. As Prasad and Elmes' (2005, p. 856) observe, influenced strongly by stakeholder theories, collaboration implies current environmental problems are seen as best solved by forging organisational links between different actors within the system. Early reference to stakeholders refers to management balancing a "multiplicity of interests" and responsible enterprises taking into account "employees, suppliers, dealers, local communities and the nation" (Johnson, 1971, p. 50). Similarly, Bowman and Haire (1975, p. 54; see also Cyert and March, 1963) see such behaviour as being a signal of "good, sensitive, informed, balanced, modern, negotiating, coping management." Business concern for stakeholders, then, is far from a new concern, but perhaps what is new as conveyed by the NZBCSD and its members' reports is that such behaviours are not apparently about trading off the vested interests of different stakeholders, but balancing them and simultaneously achieving them all. Stakeholder concern is now not

only good for business but also good for stakeholders and the environment, and in the process constitutes sustainable development. Bakan (2004; see also Berman *et al.*, 1999), however, doubts that such stakeholder equivalence can be anything other than mythical and "insincere". The legal history of property rights and the corporation, he argues, is such that the directors of most business structures are legally constrained and compelled to act in the best interests of the company and its shareholders. Room for managerial discretion exits, but giving primary effect to the objectives of stakeholders, other than shareholders, is not possible.

A focus on eco-efficiency and stakeholder relations permits the NZBCSD to distinguish itself from the NZBRT's more conventional frontier economic perspective, and that of the PCE's concern for radically redesigning our economic, political and social institutions. It provides the means to articulate a middle-way: to forge a bridge between economics and ecology within a discourse of sustainable development (Livesey, 2002). In the process, the NZBCSD potentially gains political advantage (Levy, 1997). Unless one avidly follows an ideology of maximising returns to owners, it becomes difficult to challenge organisations that advocate and practice corporate social and environmental responsibility. Implicit within a concern for stakeholder relations is at least some acknowledgment of business concerns for fairness, justice and equity. And so the NZBCSD's reasonable approach of "sustainable development" is both powerful and difficult to challenge.

As a voice articulating action, linked to economism, compromise, and collaboration, the NZBCSD is able to promote its version of sustainability to particularly powerful decision makers. Evidence of such influence can be seen in congratulatory statements from the then Prime Minister, the then Minister for Energy, the Chairman of the Association of NGOs of Aotearoa, and Christchurch Mayor (NZBCSD, 2002b), and in that both the NZBCSD Executive Director and Chairman were part of the official New Zealand delegation to the World Summit on Sustainable Development in 2002. National press reports[26] suggest:

[...] the council has extremely close links with Government.

The council has brainstormed with key Cabinet Ministers [...]

[...] the council is increasingly staking its claim as a force to be reckoned with [...] a newer voice which is increasingly being heard.

Through its systematic organisation and promotion, the NZBCSD's position in New Zealand may become increasingly difficult to challenge because, to quote New Zealand's then Prime Minister, Helen Clark, "[...] with sustainability issues, any steps forward are worthwhile."

Evidence of the rising political significance of the NZBCSD can be found in its rising membership, its increased lobbying/policy activity, and its increased public presence. The NZBCSD membership has increased from 24 founder members in 1999, through 47 in 2004 to 74 in 2008. In 2004, the Council claimed its membership accounted for $26 billion of combined turnover and 22 per cent of New Zealand's gross domestic product (GDP) (NZBCSD, 2004). By 2006, the Council claimed to be "Mainstreaming sustainability" with a membership of 50 and combined turnover of $40 billion worth 30 per cent of GDP (NZBCSD, 2006). By 2008, these figures were $59 billion and 43 per cent respectively (NZBCSD, 2008), suggesting the Council's earlier claim of having the

"possibility of reaching every single New Zealander" via its membership is more than idle boast (NZBCSD, 2004, p. 15). With telecoms, energy utilities, major retailers and food companies, major banks and insurance companies, and prominent firms of auditors among its membership, the NZBCSD's reach is vast (NZBCSD, 2008). Mentions of "Business Council for Sustainable Development" and "sustainable business" in New Zealand's leading newspaper the *NZ Herald* and a wider online New Zealand news index (Newstextplus) have also increased over the last five years (2004-2008) in comparison to its first five years (1999-2003). Between 2003 and 2008 this exposure more than doubled at the *Herald* and in the wider news index. Moreover, by 2007 the Business Council for Sustainable Development was receiving as many annual mentions (about 250 per annum) in the wider news index as the older Business Round Table.

(The relative public presence of some terms can be measured in Newstextplus 1999-2008, a New Zealand news index covering the major daily metropolitan and provincial newspapers as well as the major business weekly newspapers and NZ stock exchange announcements. Table II shows the rising prominence of the NZBCSD in comparison to a falling business roundtable. It also shows increasing references to sustainable business, corporate social responsibility, greenwash and, very recently, carbon neutrality. Interestingly, references to the triple bottom line have almost halved.)

By constructing its own practical version of sustainability, the NZBCSD's "middle way" discourse has the potential to crowd out and close down (Deetz, 1992; Hajer, 1997) alternative articulations of sustainability, including actions based on other (ecological) principles – principles and practices that might actually be better for conserving the Earth (Prasad and Elmes, 2005). The danger and power of the NZBCSD's discourse, however, lies not in its capacity to articulate a vision and set of practices for environmental salvation, but in its largely silent and continuing reinforcement of economic logic, expert control, and business superiority (Deetz, 1992; Levy, 1997; Livesey, 2002; Tregidga and Milne, 2006). Based on the discourse we have analysed, doubts remain as to the extent of the differences between the position of the NZBCSD and the dominant social paradigm as more clearly articulated by the older Business Round Table. Moreover, while the NZBCSD has gained a significant and influential platform on the basis of distinguishing its discourse on business and the environment from the Round Table, as it seeks to "mainstream" sustainability and rapidly broadens and increases its membership and influence, its middle-way discourse of sustainability and sustainable development (as articulated in this study) potentially becomes further diluted and weakened[27].

Terms	1999-2003	2004-2008	% change
Business council for sustainable development	371	946	155
Sustainable business	462	1,223	165
Business roundtable	2,831	2,026	− 28
Corporate social responsibility	84	323	280
Triple bottom line	458	258	− 44
Carbon-neutral	26	1,445	5,460
Greenwash	50	167	234

Table II.

Based on a more cursory set of observations, we note traces of the original discourse remain and have become entrenched in recent reports from some, but not all, of the founder members (see also Tregidga and Milne, 2006). Sanford Limited's (2007, pp. 31-2) eighth report, for example, continues to refer to stakeholders, meeting the needs of today without sacrificing the needs of tomorrow, competitive and economic advantage in leading in the area of sustainability, its sustainable development journey, and eco-efficiency. Similarly, Hubbards (2007, p. 9) refers to the attempt to "[...] balance the imperative to become more profitable – and, crucially, ensure our own sustainability – against our on-going commitment to recognising the importance of people and planet alongside profit." They state "there is a belief within Hubbards: 'Talking about it isn't enough. What gets measured gets done.'" Emphasis on action also continues at Landcare Research (2007) with an entire section devoted to reporting its "walking the talk". Importantly, though, Landcare Research's (2007, p. 7) report also indicated the possibility of a more ecologically-based discourse of sustainable development when it made the following observation:

> [...] our present model is unsustainable. Sustainability reporting would more correctly be described as reporting on our unsustainability, and what we seek to do about it.
> In our experience, many sustainability reports describe commendable initiatives to reduce adverse impacts, but few (if any) describe the gap between the current model and what could be called truly sustainable. The reader is left in the dark on that crucial matter of the "sustainability gap". Manaaki Whenua [Landcare Research] is well-placed with its science resources to describe that gap and will do so in future reports[28].

At the same time, however, we also have some evidence that newer members of the Council can claim that:

> Sustainability isn't anything new for us [...] It's a term that pools together a number of activities we've been practising for the last 100 years (Richardson, then CFO, Coca-Cola Amatil (NZ) Ltd, quoted in Dillon, 2008, p. 23).

This remark indicates the potential for organisations to recast existing practices and behaviours as sustainable. It also indicates the potential divide between views on sustainability among the current membership of the NZBCSD, and suggests the difficulties that organisations like Landcare Research may face in promoting a more systems-based and ecological conception of sustainable development, or even holding on to the founding discourse we have described, interpreted and critiqued in this paper.

Conclusions

This study has closely examined the texts of the NZBCSD, and those of a sample of the first stand-alone "sustainability" reports from a group of its founding organisational members. It provides an analysis of how some New Zealand businesses initially responded to the sustainability agenda through an organised advocate and through stand-alone reporting practices. In particular, it illustrates how eight founding organisations, and the NZBCSD, "talk" about sustainability and sustainable development. Moreover, since this group both sees itself as, and projects the image of, "leading the way" on sustainable development, many may see it as an influential voice. Under the previous New Zealand (Labour) Government, the NZBCSD's pragmatism and discourse gained significant ascendancy and popularity. Having "built awareness" for its version of business and sustainability, the NZBCSD has

moved on to "issues management". It has increased its exposure in the press more generally, and in recent times rapidly expanded its membership, and arguably influence. Its early and founding discourse on sustainability, we suggest, is based on a rhetoric of simultaneously balancing economic ends with those of the environment, of journeying and leading, and of practical action, doing and measuring-to-manage. Traces of this original discourse remain among some of the founding members more recent reports.

Based on a wide and contrasting paradigmatic framework of development and environment, we have interpreted and critiqued the NZBCSD's original discourse as weak and serving relations consistent with dominant economic ends rather than protecting the environment. For the NZBCSD and its founding members, sustainability and sustainable development as originally articulated is firmly embedded in ecological modernisation – environmental protection and resource conservation through means of eco-efficiency and stakeholder engagement. We suggest from our perspective that the NZBCSD's discourse may reinforce rather than challenge the status quo. Business dominance, economic logic and management are perpetuated while presented as alternative and "middle-way." Based on our analysis, such an approach appears substantively little different from conventional business approaches (McDonough and Braungart, 1998, 2002). Some members of the NZBCSD were absolutely clear they must remain financially sound and foster the means of their own growth and renewal, and that this was absolutely essential to achieving other social and environmental goals (see Livesey, 2002). Given the recent and expanding nature of the NZBCSD's membership, it remains possible that the core and founding discourse has become yet further diluted among more conventional understandings. Further research could help determine the remaining strength and trajectory of the NZBCSD's founding discourse on sustainability.

With the exception of one NZBCSD member (Landcare Research), ecology, and a wider systems understanding of sustainability, remains largely absent from the constructions of sustainability we have examined. Business talk of sustainability seems likely to compel us "to adopt a narrow economic language, standard of judgement, and world view in approaching and utilising the Earth" (Worster, 1995, p. 418). Landcare Research's (2007) recent sustainable development report provided discussion on an ecosystems view of sustainability and acknowledged the un-sustainability of conventional business models and the need for organisations to report on a sustainability gap. Whether Landcare Research's "Fresh Thinking", as they refer to it, can take hold in the wider NZBCSD membership, however, remains far from clear. As founding members of the NZBCSD, our eight pioneer reporters accounted for one-third of the membership in 2000. Now they account for just over one-tenth, and Landcare Research appears to be an isolated voice among an ever increasing membership of over seventy strong.

While limited to a study of eight New Zealand organisations and their representative council, we suggest the analysis provided in this paper offers insights beyond developments in New Zealand. As we outlined in the introduction, increasingly one can see developments around the Western world that indicate a portion of the business sector is gearing up with increasingly sophisticated mechanisms, associations and institutions to respond to issues of sustainability and sustainable development. The NZBCSD is but one of a number of satellite business

councils on sustainable development with ties to the WBCSD – a group that strongly promotes eco-efficiency, corporate social responsibility, and a business case for "sustainable development". The emergence of the Global Reporting Initiative, with its on-going process of developing "sustainability reporting" guidelines, is also clearly implicated in providing an entity-focused view of sustainable development. For companies claiming to be "doing" sustainable development, there are almost certainly changes in their business practices, both behavioural and reporting, and at face value these changes appear for the better. A careful examination of such developments, however, is likely to reveal that McDonough and Braungart's (2002) warnings are for the benefit of all societies, and not just New Zealand's.

Notes

1. Paradigmatic research into environmentalism, development, and human-nature relationships has produced sociological analyses of environmental movements (e.g. Dunlap and Van Liere, 1978, Dunlap, 1984; Dunlap *et al.*, 2000; Dunlap, 2002; Olsen *et al.*, 1992; see also Cotgrove, 1982 and Milbrath, 1984), analyses of green political discourse (e.g. Dobson, 1998; Dryzek, 1997; Eckersley, 1990, 1992), as well as analyses of development and organisations (e.g. Benton and Short, 1999; Colby, 1991; Gladwin *et al.*, 1995; Hopwood *et al.*, 2005; Jamison, 2001; Lewis, 1992; McGregor, 2004; Pearce, 1993; Purser *et al.*, 1995). Different authors identify a range of interests and labels for their paradigms, and often collapse them into binary or three categories (e.g. catastrophists and cornucopians; vanguards and rearguards; technocentrics, ecocentrics, and biocentrics; status quo, reformists, and radicals). Eckersley (1990), however, identifies the main "eco-philosophical cleavage" as the anthropocentric-ecocentric divide. "The essential difference between these two approaches is that the former values the non-human world only for its instrumental or use value to humankind (whether material or otherwise) whereas the latter also values the non-human world for its own sake, irrespective of its use-value to humans" (Eckersley, 1990, p. 70).

2. The "growth forever" or Promethean position (often associated with Maddox, 1972; Beckerman, 1974, 1995; Simon, 1981; Simon and Khan, 1984; Bailey, 1993, 1995, 2002; Peron, 1995; and Lomborg, 1998 – see also Dryzek, 1997) advocates unrestrained exploitation based on assumptions of an unlimited and abundant nature, a belief that things only attain value after transformation by humans, and that humans are exceptionally resourceful and exempt from the laws of nature (Norton, 1989, 1991; Cairns, 2001). While Promethean positions appear to be less often articulated in the light of increasing evidence of environmental problems, as Dryzek (1997, p. 45) notes, positions consistent with a Promethean discourse do not necessarily require formal articulation, and may represent the unspoken assumptions that form the basis on which many humans continue to live. In other words, we may continue to live our lives in denial of such trends, even if we do not seek to explicitly deny them, or consciously believe those that do. The various possible strands of deep green ecological thought are discussed in greater detail in Dryzek (1997), Lewis (1992), Benton and Short (1999), Jamison (2001), and McGregor (2004). Strands of thought in Environmental Justice, Social Ecology and Ecofeminism, (see, for example, Bookchin, 1971, 1980; Harvey, 1996; Merchant, 1980, 1992) are depicted in a later diagram (see Figure 2) as part of the New Environmental Paradigm where, recognising the complexity of the debate, they are shown distinct from Deep Ecology. Concern with the environment was not central to traditional socialist ideology (e.g. Marx), however.

3. Colby refers to "biocentrism" as the basic value underlying the most extreme deep ecology and "ecocentrism" as underlying eco-development. Others (e.g. Benton and Short, 1999; Eckersley, 1992; O'Riordan, 1981; Pearce, 1993), however, use the term "ecocentrism" to represent the value basis of the most extreme deep green positions.

4. Thompson seeks to distinguish an interest theory of ideology from a broader neutral perspective on the origin and role of ideology: ideology as collectively shared values, norms and beliefs. Downplaying the intentional and political aspects of ideology, Geertz (1964, p. 53; see also van Dijk, 1998, for example) refers to the strain theory of ideology, and suggests social life inevitably produces ambiguities, conflicts and strains, and ideologies are used to cope with the anxieties that result: "[. . .] shared, interrelated sets of beliefs about how things work; values that indicate what's worth having or doing; and norms that tell people how they should behave [. . . and] the sharing of beliefs, values, and norms incorporated in their ideologies binds groups of people together and thus promotes their social solidarity [. . .while] the rationalised understandings that ideologies provide help to sustain individuals in enacting their social roles" (Apter, 1964, cited in Trice and Beyer, 1993).

Geertz's strain theory of ideology, then, suggests social paradigms and ideologies are largely synonymous.

5. This study is part of a larger programme of work. The first stages of the programme, which also provides background on the NZBCSD and the development of sustainable development reporting in New Zealand, consisted of content analyses of the first eight sustainable development reports in 2001, and a further analysis of 30 NZBCSD members' reports released in 2002 (see Milne *et al.*, 2003; Chapman and Milne, 2004 for details). These analyses were based on SustainAbility's report benchmarking tool, and serve to illustrate the relatively poor and patchy performance reporting practices of all but a few members. Particularly noteworthy from these analyses was reporting emphasis on top management policies and discussion and on reporting to stakeholders – narrative, discursive and rhetorical aspects of reporting dominated. Where "hard data" were present, the second of the analyses noted the tendency to report win-win indicators associated with energy and materials efficiency, and to focus on "immediate" stakeholders such as employees and local communities. Absent was reporting on the negative impact of core business practices. While such analyses permit us to assess the extent of, and to some extent the quality of reporting against a fixed set of items, and by comparison across different reporters, they do not allow us to assess the potential meaning of such report content.

6. Constructivist positions, however, vary, and our point here is not to argue or express the belief that language constructs all that we know about the world or all that exists in the world. Unlike Gergen (1985), Edwards *et al.* (1995), and Potter (1996, 1998), for example, we do not adhere to the strongly constructionist or relativist position that there is nothing outside of the text, and that all phenomena are fundamentally linguistic in origin. To hold such a position, as Palmer (1990, cited in Nightingale and Cromby, 1999) notes, is to suggest talk is just words, divorced from the material, historical, and social conditions of its origin, and, consequently, the world is no more than idealist speculation. Papers that engage with, and argue against a strongly social constructionist view of nature and the environment include Peterson (1999), Smith (1999), Kidner (2000), and Crist (2004).

7. Phillips and Hardy (2002, p. 20) distinguish interpretive structuralism from critical discourse analysis (CDA) on the grounds that while both are acutely aware of the context in which language is constituted, CDA places particular emphasis on relations of power. They note, however, that their classification scheme is to a matter of degree and good studies invoking either approach will be sensitive to the other. While we are concerned to try and unearth the ideological effects of the NZBCSD discourse, our approach is more typical of a close-grained micro analysis of business communication in its wider context.

8. Alvesson and Deetz (2000, pp. 112-38) also seek to avoid a "cookbook" of detailed rules and emphasise some "general guidelines" for framing critical research. These include: intensifying interpretation, evaluating language use in an action context, relating accounts to identity constructions, incorporating historical context, emphasising the

political nature of empirical work, and activating the reader (see also Phillips and Hardy, 2002, p. 85).

9. April 2004 represented a significant moment in the history of the NZBCSD. At this time the inaugural Chief Executive Officer, Rodger Spiller, was replaced with former politician and Cabinet Minister, Peter Neilson. Noting the change in the NZBCSD's five-year review *The Journey: The First Five Years*, Stephen Tindall, Chair, said the Council's initial focus on "awareness building" was increasingly moving to "issues management" that required the Council to engage in policy development. Neilson's appointment was seen by Tindall as important to influencing policy. Since Neilson, the Council has spent less time articulating definitions of sustainable development, and more time "mainstreaming" the concept. Evidence of that can be seen in membership rising from 24 in 1999 through 47 in 2004 to 74 in 2008, and the number of press releases between 2004 and 2008 has been three times greater than the previous five years.

10. See Milne *et al.* (2003) for more information on the companies involved.

11. Not all of the original eight reporters have continued to produce stand-alone sustainable development reports. Urgent Couriers produced only an initial report, but continues to make "sustainability" claims on its web site. Mighty River Power continues to include some disclosures in its annual report. Meridian Energy has moved to a digital/electronic format for reporting, including an interactive CD. Hubbards, Landcare Research, Sanford Limited, The Warehouse, and Watercare Services all issued SDR reports in 2006/2007.

12. As in notes 6, 7 and 8, our approach to these texts stands in contrast to the conventional content analyses that have previously examined annual reports for social and environmental disclosures (e.g. Gray *et al.*, 1995; Hackston and Milne, 1996; Deegan and Gordon, 1996). Our aim here was to work intensively with an important and manageable sample of reports and materials, asking the question "what are the representations of sustainable development as evident through the language used within this report or NZBCSD document?"

13. As is note 8, there is no recipe for interpretation. Indeed, Thompson (1990, p. 289, emphasis in original) continues to make the point that "*However rigorous and systematic the methods of formal or discursive analysis may be, they cannot abolish the need for a creative construction of meaning, that is, for an interpretive explication of what is represented or what is said.*" We see this interpretive phase as very similar to the manner in which academics typically critically evaluate and synthesise prior literature and the manner in which they write up and produce interpretative narratives of other qualitative data (e.g. interview transcripts).

14. Indeed, in presenting early versions of this paper, we were accused by some commentators of "green campaigning", and perhaps less critically of needing to be aware of our own rhetoric and ideological biases.

15. As Mauthner and Doucet (2003) observe, however, acknowledging the importance of being reflective is one thing, doing it is quite another. Where does one start and end? They note practices of reflexivity, as opposed to philosophical discussion of it, are not well developed. As researchers, interested in the relationship between our own subjectivities and the subjects of our research, we may draw attention to and reflect on our personal, interpersonal, institutional, pragmatic, emotional, theoretical, epistemological and ontological influences on our research and data analysis processes (Mauthner and Doucet, 2003). Reflexivity also requires researchers to contemplate the manner in which they write up their work, interpret others' work and questions the notion of the "neutral" text (Denzin, 1994). Such reflection, however, may take significant efforts, require significant parts of, if not an entire paper to do so, and may come to overshadow the empirical research itself (Alvesson *et al.*, 2008).

16. Easton (1997, pp. 211-30) identifies the Business Round Table as part of the "New Establishment" which formed following the election of the Fourth Labour Government in 1984, and famously took up "Rogernomics" based on (Friedman's) monetarist policies of Finance Minister Roger Douglas. He suggests "the Establishment" is used to "cover the group of men (and latterly some women) who are most closely involved in the governing of New Zealand. It includes key politicians, businessmen, and public servants who are influential in decision making, have a commonality of vision and a networking of relations. The term covers the "ill defined amalgam of institutions, social classes, and forces which represent authority legitimacy, tradition and the status quo" (Stallybrass, 1988, p. 248 quoted in Easton, 1997, p. 20). He further goes on to say "Neither does an establishment mean a country is not democratic, for the group may be responsive - and ultimately subject - to the wishes of the majority. However every establishment tends to look after its own interests and to reflect the viewpoint of its members."

17. In later national newspaper columns, Kerr (2003, 2007) has since reiterated the point that "Sustainable Development and economic growth are quite consistent. Indeed, growth promotes sustainability". And Henderson (2007), too, has reiterated the NZBRT's antipathy towards business' pursuit of sustainable development and its involvement in CSR and corporate citizenship.

18. The Parliamentary Commissioner for the Environment is an independent commissioner from Government, Business or any other group in New Zealand with the statutory authority (under the Environment Act, 1986) to make reports to the New Zealand parliament.

19. Details on all these projects, including detailed progress reports for some of them can be found on the NZBCSD web site www.nzbcsd.org.nz

20. Interestingly, the NZBCSD in many of its submissions reinforce these objectives as a preface to the submission, often claiming "sustainable businesses are profitable, contribute to social progress and ecological balance and protect New Zealand's quality of life" (see, www.nzbcsd. org.nz).

21. The powerpoint slides from this forum are available on the NZBCSD web site at www. nzbcsd.org.nz

22. One of the latest manifestations of "balancing" arises in the context of climate change and greenhouse gas mitigation, where organisations seek and claim to balance their greenhouse gas emissions with carbon offsetts and credits (for example, see, Smith, 2007).

23. These benefits are echoed by other New Zealand organisations keen to promote business involvement with sustainable development. See, for example, the sustainable business network (www.sustainable.org.nz), the New Zealand Centre for Business Ethics and Sustainable Development (www.nzcbesd.org.nz), Sustainability Reporting, DeloitteNZ (www.deloitte.co.nz), and Landcare Research's Triple Bottom Line Advisory Service (www.landcareresearch.co.nz).

24. See, for example, Spiller (2001), NZBCSD 2002 Annual Review (NZBCSD, 2002b), NZBCSD Business Plan 2002-2003 (NZBCSD, n.d.), NZBCSD Guide to Sustainable Development Reporting 2001 (NZBCSD, 2001c).

25. Tinker *et al.*(1991) made a similar point in their critique of Gray *et al.*'s (1987, 1988) framework in which Gray *et al.* positioned corporate social reporting between left-wing radicalism, the status quo, and pristine capitalism (right-wing radicalism). Tinker *et al.*'s (1991, p. 46) point being "[. . .] Gray *et al.*'s "middle ground" is not an "eternal category" but is disputed territory that changes with struggles and conflicts."

26. See, for example, *NZ Herald* (2002); O'Sullivan (2002).

27. And this is potentially consistent with the change in strategic direction at the NZBCSD (see note 9), where the NZBCSD moved in 2004 from "awareness building" to "issues management".

28. Landcare Research's (2007, p. 62) report also contains a commentary from Jan Bebbington titled "Lost art" on the problems of accounting for sustainability and sustainable development at the level of the organisation rather than that of natural ecosystems. Her final point is that Landcare Research in future reporting could attempt to provide a fuller SD report by seeking to explain its impacts in the context of the ecosystems and society in which they operate On this point see also Gray (1992), Milne (1996), Gray and Milne (2002, 2004).

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