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# **The SDG framework as a navigator of Social Intrapreneurship**

*A qualitative study examining social intrapreneurs' strategic use of  
discourse to mobilise sustainable development initiatives*

*by*

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## **Abstract**

<b>Title</b>	The SDG framework as a navigator of Social Intrapreneurship
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<b>Date of submission</b>	21st of May 2021
<b>Purpose</b>	We aim to increase the understanding of how social intrapreneurs give meaning to their organisational sustainability engagements with a specific focus on the SDG framework.
<b>Research Questions</b>	“How do individuals assigned with the management of organisational sustainability initiatives give meaning to their engagements within the context of the SDG framework?”
<b>Methodology</b>	This research follows a social constructivist and approach that enabled us to work with pre-existing theories and our empirical material. The empirical data was collected through twelve semi-structured interviews.
<b>Contributions</b>	Our study contributes to the extant literature by elucidating how discourse can be used and contextualised as a strategic resource within the Sustainable Development Goals (SDGs) framework. This is accomplished by delving into the concept of social intrapreneurship and its impact within organisational discursive spaces dedicated to advancing the SDGs.
<b>Keywords</b>	Organisational sustainability, Sustainable Development, Social Intrapreneurs, Sustainable Development Goals (SDG)

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We hope that you, as a reader, will find this thesis an intriguing and stimulating read!

Jeremiah Westerlund & Anja Wukisiewitsch

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## List of Abbreviations

MNE	Multinational Enterprises
SI	Symbolic Interactionism
SIP	Social intrapreneur
SD	Sustainable Development
SDG	Sustainable Development Goal
TBL	Triple Bottom Line
CSV	Creating Shared Value

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# 1. Introduction

*“...but there is something about, that sustainability having become mainstream, not just as a topic organisations are working with, but also something everybody wants to work with. And it's because there are no clear language and there are no clear definitions, at least that's what everybody's saying. That means also, as long as you have an opinion, you have something to say in the field“*

**Aurelia**

As exemplified in the quote above, the field of sustainability or sustainable development is arguably a vast and diffuse concept with numerous meanings, even among practitioners. Business ethics (Ferrero & Sison, 2014), corporate social responsibility (van Marrewijk, 2003), corporate citizenship (Matten & Crane, 2005), and corporate sustainability (Montiel & Delgado-Ceballos, 2014) are only a few of the concepts that have been developed to help clarify the field of sustainable development. Thus, resulting in a diversity of interpretations, meanings, and attitudes towards sustainability (Portales, 2019; Tracey, Phillips & Haugh, 2007). The common denominator among the aforementioned concepts is the persistent need to define organisations' actions through discursive interactions between the private sector and stakeholders aimed at achieving the triple bottom line (Skilton & Purdy, 2016; Scherer & Palazzo, 2007; Matten & Moon, 2008).

The lack of a coherent definition, and the plurality of discourses emphasising the socioeconomic and environmental issues we face, have highlighted the importance of stakeholder participation in developing solutions to these pressing problems (Babiak & Trendafilova, 2011). To address these concerns, the United Nations General Assembly adopted the 2030 Agenda for Sustainable Development, which comprises 17 Sustainable Development Goals (SDGs), as a "plan of action for people, planet and prosperity" (United Nations General Assembly, 2015, p.1).

As such, considering its novelty in terms of development paradigms, the SDG framework is presumed to act as a metaphorical road map that enables interested parties to negotiate latent ambiguities inherent within sustainable development processes (Valet,

2019). Subsequently, we are interested in analysing and investigating how organisations and their sustainability managers perceive these issues within various organisational contexts.

Our purpose is to explore how multinational corporations and their respective sustainability managers conceptualise the various discourses surrounding sustainable value. Furthermore, we want to examine how their meaning-making manifests itself in their interaction with the SDG framework. As such, our study is guided by the research question “How do those tasked with the management of organisational sustainability initiatives make their engagements meaningful within the context of the SDG framework?”. We employed a qualitative research approach to answer the research question. Moreover, we conducted a series of semi-structured, cross-industry interviews with corporations in Scandinavia. And consequently, our empirical material analysis was guided by the concept of discourse mobilisation as a strategic resource. We strive to shed more light on how discourse can be strategically used by organisations (and their agents) in sustainable development processes by expanding the underlying understandings of the SDG framework and accompanying concepts as outlined above.

## 1.1. Research Paper Outline

The following table is intended to present and explain the structure of this research paper.

Research Paper Outline	
<i>Chapter 2</i>	<b>Theoretical underpinnings:</b> This chapter will provide in-depth information on Sustainable Development (SD), the Sustainable Development Goals (SDGs), Social Intrapreneurship as well as present the 'discourse as a strategic resource' model.
<i>Chapter 3</i>	<b>Methodology:</b> The methodology section will elaborate on the qualitative research approach, the empirical data collection, and this thesis's analysis process.
<i>Chapter 4</i>	<b>Analysis:</b> This chapter will present and analyse the main findings collected during the data collection process.
<i>Chapter 5</i>	<b>Discussion:</b> This section focuses on the discussion of the main findings.
<i>Chapter 6</i>	<b>Conclusion:</b> Finally, the empirical findings, the theoretical contribution, the limitations and the practical implications of the research will be presented. Furthermore, the possibilities for future research will be highlighted.

*Table 1: Research Paper Outline*

## **2. Theoretical underpinnings**

This chapter discusses the theoretical underpinnings, including 'Sustainable Development (SD),' 'The Sustainable Development Goals (SDG) framework,' 'Social Intrapreneurship,' and 'Discourse as a strategic resource'. More precisely, we begin this chapter by defining sustainable development before delving into the SDG framework. After that, we will discuss the concept of social intrapreneurship and how it can be applied to the creation of shared value. Finally, we tie the topics together by examining how discourse can be strategically deployed, most notably in the context of social intrapreneurship and the SDG framework.

### **2.1. Sustainable Development (SD): a means of creating systemic value**

The pursuit of a sustainable future is regarded as one of humanity's primary challenges (Campagnolo et al., 2017). A primary challenge that necessitates the advent of novel solutions to bridge the gap between economic development and overall socio-environmental deterioration (Campagnolo et al., 2017). The primary objective becomes "addressing virtually the entire process by which societies manage the material conditions of their reproduction, including the social, economic, political and cultural principles that guide the distribution of environmental resources" (Becker et al., 1999 p.4). Within the scope of the Brundtland report, sustainable development (SD) is defined as a concept with normative, descriptive, and systemic elements grounded on a simple three-pillar heuristic, namely, 'the triple bottom line' (TBL) (Elkington, 2018), which includes environmental (ecological conservation), economic, and social equity-creating dimensions (Boyer et al., 2016; Lélé, 1991; Mensah, 2019; Zhai & Chang, 2019). The fundamental objective of SD is to establish a bridge between the three pillars (Mensah, 2019), and thus, "meet the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987, p. 40).

Consequently, this implies that much of the discussions surrounding the concept of SD often centres on demonstrating the inherent complexities in balancing and treating the three pillars equally to achieve the desired objectives (Busco et al., 2013; Littig &

Griessler, 2005). It emphasises the importance of reorienting perceptions and prioritising each socio-economic and environmental pillars and its identified, corresponding subsystems in order to ensure intergenerational resource continuity (Benaim, Collins and Raftis, 2008; Browning & Rigolon, 2019; Cerin, 2006; Zhai & Chang, 2019). Thus, despite its widespread popularity, the discourse surrounding SD as a concept remains arguably complex and ambiguous when viewed through the lens of development paradigms (Mensah, 2019). Han Onn and Woodley (2014) believe that this ambiguity leaves SD essentially undefined due to the concept's plurality of definitions. That is to say, various attempts at simultaneously defining, predicting, and measuring the needs of present and future generations by different actors (Köhn et al., 2001). Proponents argue, however, that the absence of a precise definition does not imply a lack of overall meaning or distortive effects caused by discrepancies between words and deeds (Bebbington & Larrinaga, 2014; Frame & O'Connor, 2011).

In response to the complexities and ambiguities highlighted above, Barbier (1987) advocates for a unifying approach to SD that maximises the outcomes of all three economic, social, and environmental systems—i.e., a "systems approach" that ensures long-term socio-economic and environmental wellbeing. The issues to be tackled are closely interwoven and entrenched within intricate, interconnected systems (Hjorth & Bagheri, 2006; Liu et al., 2015). As such, Barbier (1987 p. 104) posits that "the general objective of sustainable economic development, then, is to maximise the goals of all these systems through an adaptive process of trade-offs". The rationale for this approach is that traditional discourses on socio-economic and environmental systems are frequently compartmentalised, failing to recognise the systems' complexities and fundamental interrelations, as well as the concomitant trade-offs (Abson et al., 2017). In lieu of this, Griggs et al. (2013, p. 306) redefine SD as "development that meets the needs of the present while safeguarding Earth's life-support system, on which the welfare of current and future generations depends". The systems approach presupposes a holistic, multifaceted approach to sustainability (Clayton & Radcliffe, 1997; Costanza et al., 2016; Liu et al., 2015).

Thus, these discursive measures enable actors "to identify feedbacks in the system where impacts on one component can set up a recurring cycle of direct or indirect impacts on the other components of the system" (Lim et al. 2018, p. 4). In other words, the systems approach enables actors to depart from discursive compartmentalisations of each pillar in favour of those that account for the "triple bottom line's" complexity and interconnectedness. This is significant for our study because it enables us to examine the practical consequences for multinational corporations (MNEs) and their assigned agents.

## **2.2. The Sustainable Development Goals (SDGs): an integrated reference framework**

In light of the critical need for a systemic approach to planetary life support systems and social progress (Steffen et al., 2015), the United Nations General Assembly adopted the 17 Sustainable Development Goals (with 169 actionable sub-targets) as a roadmap for humanity's survival (Pizzi et al., 2020; UNDP, 2012). According to the UN (2015), the SDG framework's primary purpose is to guide the realisation of the proposed goals or targets for a more sustainable future by 2030. In other words, it is an attempt at outlining the most pertinent challenges facing the planet up until 2030—as the UN (2015 p. 3) states, "the goals and targets will stimulate action over the next 15 years in areas for critical importance for humanity and the planet".

The SDGs are argued to be beneficial because they provide a globally integrated framework of sustainability-related references delineated into specific targets, most of which fall within the realm of business existence (Muff et al., 2017). Similarly, the SDGs are argued to be interconnected goals with synergistic benefits arising from the systemic interaction of coordinated activities aimed at the so-called "5Ps (People, Planet, Prosperity [originally Profit], Peace and Partnership) [...] impacting all spheres and levels of activity and life on this planet" (Idowu, Schmidpeter and Zu, 2020 p. 6). That is to say, the SDG framework acknowledges the integrated and systemic nature of SD, which is rife with both positive and negative trade-offs (Le Blanc, 2015). Thus, the SDG (see table in Appendix A) posits as a framework laden with "... the potential to become the guiding

vision for governmental, corporate, and civil society action for a shared and lasting prosperity" (Hajer et al., 2015, p. 1657).

According to Sachs (2012), the SDG framework's guiding, equity-promoting vision is bolstered further by ex-ante evaluations (a magnifying glass of sorts). Ex-ante assessments that assist interested parties seeking to capitalise on the SDGs' latent promises to achieve the above in a structured and strategic manner—a subtle hint at the need for private sector participation (Campagnolo et al., 2017; Sachs, 2012). According to some analysts, the private sector's involvement is critical to achieving the SDGs because their vast spheres of influence and power allow multilateral cooperation between key agents (Sachs, 2012). As Caprani (2016, p. 103) suggests, "business has a crucial role to play in achieving transformational global development", as the public sector, along with its institutions, cannot solely be counted upon to achieve the goals.

The various avenues of intersectoral partnership, centred on common goals, serve as a foundation for collaboration between different actors through multiple cross-referencing memorandums and pacts (Nielander, 2020; Scheyvens et al., 2016). Public, private, and various civil stakeholders can build mutually beneficial partnerships to tackle socio-environmental and economic issues (Schönherr and Martinuzzi, 2019). Thus, similar to Porter and Kramer's (2006) concept of 'creating shared value,' the discourse framing the SDG system can be construed as a way of enticing and rewarding the private sector's active engagement through the prospect of economic benefits (Scheyvens et al., 2016; Schönherr and Martinuzzi, 2019).

Nonetheless, Le Blanc (2015) argues that, despite the framework's promises, the expectation of the private sector's willingness and active involvement with the framework may be misguided or borderline naive, given that organisations often behave reactively. In other words, their response to SD is frequently dictated by the cultural and contextual demands of civil society toward sustainability—with shareholder-oriented forms of laissez-faire economics frequently taking precedence (Hart & Milstein, 2003). Thus, creating the impression that organisations may selectively appropriate the framework to

align with their existing business goals irrespective of potential trade-offs—in other words, prioritising the 'means' over the 'ends' (Aliaga-Isla & Huybrechts, 2018; Easterly, 2015).

Therefore, the SDGs are arguably laden with further ambiguity regarding responsibility, meanings, and intentions on micro, macro, meso and meta-levels due to the diversity of interpretations and practices (Swain, 2017). Latent ambiguities that overlook the importance of clarifying the underlying intentions behind initiated partnerships and objective formulations relating to the SDGs—that is, their capabilities and meanings (Aliaga-Isla and Huybrechts, 2018). Subsequently, some detractors argue that this results in the absence of goals and sub-targets cross-referencing, which stems from a lack of a singular, systemic approach towards goal implementation (Lim et al., 2018). Moreover, the failure to delineate the interlinked nature of the goals and sub-targets (i.e., systems-thinking approach) poses a risk to the entire SDG agenda and sustainable development in the Anthropocene (Gerland et al., 2014; Nilsson et al., 2016)—Anthropocene, in this regard, refers to "the period of time during which human activities have had an environmental impact on the Earth regarded as constituting a distinct geological age" (Merriam-Webster, 2019). Regardless, it is argued that the SDG framework allows for a systems-based approach centred on identifying socio-economic and environmental issues, such as negative trade-offs, that can be overcome by equitable solutions that businesses can accomplish in the majority of cases (Portales, 2019).

To summarise, the SDGs provide a broader perspective on SD than previous attempts by its predecessors (Fleming et al., 2017). On the one hand, the SDGs are arguably a rallying cry for action that unites public, private, and civil society (Fleming et al., 2017). On the other hand, the SDGs can equip organisations with the necessary tools required to function sustainably, that is, "be economic and environmentally viable and socially acceptable" (Fleming et al., 2017 p. 102). However, the SDGs also have certain severe drawbacks that risk jeopardising its legitimacy—drawbacks certain detractors summarise as a "neoliberal development project" (Weber, 2017 p.402). These theoretically contrasting opinions regarding the framework become interesting for our study. It enables us to investigate whether the benefits and disadvantages of the SDG framework are subsequently interpreted or manifested in practice within MNEs — particularly when



contextualised within the meaning-making activities of organisational actors attempting to contribute to a sustainable future through the use of the framework described above.

### **2.3. Social intrapreneurship: a medium of creating shared value?**

Historically speaking, the term 'entrepreneurship' has often been equated with start-ups, even though entrepreneurial endeavours are often echoed in almost every stage of a business life cycle (Lester, 2004; Molian, 2012). Actors in hypothetical "mature organisations" tend to innovate, albeit to varying degrees (Lester, 2004; Lichtenstein & Lyons, 2010; Molian, 2012). In addition, building upon the logic of 'for-profit' organisations engaging in social activities in alignment with existing business models (Baron, 2007); and social value initiators being referred to as "social entrepreneurs", is the concept of "social intrapreneurship" (Austin et al., 2006; Austin & Reficco, 2009).

The social intrapreneur (SIP) seeks to leverage corporate resources and policies in order to implement disruptive or innovative/practical ideas that are economically and environmentally equitable (Grohs, Schneiders & Heinze, 2013). According to Portales (2019), these actors are responsible for highlighting, reforming, and improving existing organisations' eco-systems for social innovation—that is, they often spearhead or lobby for organisational initiatives aimed at achieving socio-environmental and economic equity. Social intrapreneurship, simply put, refers to actors that are active within large for-profit businesses (or corporations) with the purpose of generating mutual economic and social value that benefits both the organisation and the society (Jenkins, 2018; Michelini & Fiorentino, 2012; Somers, 2018). Whereas the term 'social entrepreneur' deals primarily with entrepreneurs with new social ventures, whose primary goal is to create social value; and any attempts at profitability are regarded as a means of achieving sustainability and growth for their social ventures (Elkington & Hartigan, 2008; Michelini & Fiorentino, 2012).

As such, social intrapreneurship encapsulates the characteristics of those charged with identifying and capitalising on core, for-profit business models in order to construct shared social values, with a preference to address specific social problems (Elkington & Hartigan, 2008; Nandan et al., 2015; Porter & Kramer, 2011). According to Wickert and de Bakker

(2019), the responsibilities of these SIPs, framed within the context of 'CSR managers', often fall within the scope of coaxing their immediate environments, either rhetorically or via other means of persuasion, to garner support to innovate socially. In other words, social intrapreneurship entails corporate activities primarily driven by the SIP and aimed at integrating societal and business ideals, or values, in order to solve society's socio-environmental concerns (Hemingway, 2005; Mair & Martí, 2006). Thus, the discourses used to describe SIPs suggests that they, within various contexts, employ their agency irrespective of top management's objections to challenge the status quo within their corporations (Berzin & Pitt-Catsouphe, 2015). It is achieved by repurposing existing organisational resources and systems to bring about long-term, sustainable solutions (Berzin & Pitt-Catsouphe, 2015; Martin & Osberg, 2007).

According to Grayson et al. (2017), their discontent with the inequities inherent in conventional capitalist market systems inadvertently influences their personalities, thus manifesting itself through verbal expressions of excitement, incredulity, frustration and determination etc. Verbalisations, advocates suggest, are a reactionary response to the changes encountered within their environments that influence their motivations to innovate socially (Elkington & Hartigan, 2008; Grayson et al., 2017). Thus, social intrapreneurship involves the "basic transformation of perspective from 'employee' to 'psychological owner' or intrapreneur" (Seshadri & Tripathy, 2006 p. 17). However, keeping in mind that SIP's contributions are not exclusively attributable to their heroic, altruistic deeds, but rather to the organisations' conducive intrapreneurial environments (Hass, 2011; Gomez-Haro et al., 2011; Menzel et al., 2007; Seshadri & Tripathy, 2006). Furthermore, organisational systems and structures may serve as a constraint on the SIP's by limiting their ability to leverage existing organisational capabilities to generate socio-environmental value (Kuratko, 2009; Grayson et al., 2011). In sum, SIPs are argued to be attuned to the urgent socio-environmental needs as expressed by society and take it upon themselves to translate these needs to the organisations within which they operate to bring about innovative, equitable solutions with economic value (Portales, 2019; Scheyvens, Banks & Hughes, 2016; Spitzack, 2010).

Similarly, proponents of the 'creating shared value' (CSV) concept claim that SIPs are crucial for articulating organisational capacities to synergistically pursue economic and socio-environmental value (Portales, 2019). Porter and Kramer (2006) suggest that for-profit organisations have a persistent tendency to prioritise short-term shareholder value appropriation, resulting in social and political pressure or regulatory attempts to refocus organisational attention on the 'triple bottom line' (Elkington, 2018; Porter & Kramer, 2006). This situation makes it more difficult for organisations to meet their shareholder targets without reservation, as their organisational norms are perceived as being misaligned with mainstream societal expectations, resulting in societal push backs and, in extreme cases, the revocation of their social licence to operate (Chen & Roberts, 2010; Gray, Kouchy & Lavers, 1995). As such, reflexive organisations are encouraged to equip their SIPs with the skills and sensibilities necessary to remain cognizant of social problems (and its underlying opportunities) by cultivating mutually beneficial relationships with stakeholders (Kickul & Lyons, 2020; Pavlovich & Corner, 2014; Porter & Kramer, 2011). In simpler terms, this implies making "public entrepreneurs and private statesmen" (Hamlin & Lyons, 1996 p. 167)—that is, agents from both the public and private sectors who understand the nuances of each other's perspectives on sustainable development.

Nevertheless, the concept of shared value is not without its detractors. According to Crane et al. (2014), the assumption that organisations can transcend trade-offs associated with their core practises intentionally ignores the underlying tensions embedded within socio-environmental and economic objectives. A deliberate ignorance that results in organisations abdicating responsibility for their role in creating the socio-environmental issues they aim to alleviate through socially innovative initiatives (Crane et al., 2014). In sum, Crane et al. (2014) argue for a move away from myopic conceptions of value creation toward a viewpoint that recognises the structural, interconnected essence of the problems at hand in every concerted response—rather than the prevailing profit-maximizing, cherry-picking responses that frames 'doing good' as an avenue for shareholder appropriation.

That notwithstanding, proponents argue that SIPs continue to be crucial catalysts (or change agents) whose presence within the organisation is critical for mobilising collective

organisational efforts toward social equity (Baets and Oldenboom, 2009). From the standpoint of this study, SIPs are, thus, the local actors whose interpretations of the perceived ambiguities on SD can be construed as vital for determining corresponding organisational SDG-related responses. Given that the SDG framework is believed to be a systems-based framework that enables the identification of unanticipated trade-offs embedded within core business practices (Le Blanc, 2015). SIPs arguably serve as the medium for translating identified issues into social developments within organisational contexts.

## **2.4. Discourse as a strategic resource**

According to Phillips and Hardy (2002 p. 3), discourses are "interrelated sets of texts, and the practices of their production, dissemination, and reception". In other words, discourses are channels, or cultural models, that lay bare the social structures, meanings (both shared and individual), and categorisations that enable us to express and comprehend the world (Jørgensen & Phillips, 2002; Bryman & Bell, 2019).

Furthermore, discourses within organisational settings are expressed as speeches, writings, images and other forms of symbolic media that enable its participants to "describe, represent, interpret and theorize what we take to be the facticity of organizational life" (Oswick et al., 2000 p. 1116). Through these forms of expression, the relatively mundane and sometimes taken-for-granted objects that aid in constructing or vocalising organisational experiences become more tangible or palpable (Grant et al., 2004). It is achieved through collective practices that are continuously reproduced and disseminated (Jørgensen & Phillips, 2002). Narratives and stories, for example, often underpin or lend credence to the social contexts in which different types of verbal and written expressions are (co)constructed (Grant et al., 2004).

Narratives and stories, in this regard, become the medium individuals can draw upon to make sense of a variety of social phenomena (past, present and future) (Czarniawska, 1998). This is manifested in organisational settings through a range of practices that are inextricably linked to a variety of discourses that reflect and (co)construct organisational realities (Chia, 2000; Grant et al., 2004; Hardy et al., 2000; Oswick et al., 2000). By

adopting an ontological approach inspired by Foucault's (1972) body of work, this study intends to emphasise the constitutive, rather than reflective, role discourses play in shaping the meanings and understandings ascribed to "social intrapreneurship" and 'The SDG' framework by individuals within MNEs. As a result, any observable organisational changes or inclinations stemming from the referenced concepts are regarded as discursively constructed artefacts, as organisations are not "monolithic entities" (Ballard & Banks, 2003 p. 290).

This approach is motivated by Fairclough's (1992) arguments that language, in all of its expressive forms, continues to be a critical determinant in terms of describing, constituting, and constructing the world as it is perceived. As such, social phenomena (like those we intend to explore) become better understood through the constitutive role of discourses that are both context-dependent and reliant on social practices which reinforce them (Phillips & Hardy, 2002) to produce "conceptual guidance for actions" (Spence, 2007 p. 858).

Hardy et al.'s (2000) model on the mobilisation of discourse as a strategic resource becomes a valuable theoretical lens to help orientate this study's understanding (or interpretation) "of the interplay between broad societal discourses, specific discursive acts and consequential practices during processes of organizational change" (Busco et al., 2018 p. 2223). Hardy et al. (2000) posit that any observable organisational phenomena constitute discourses subdivided into concepts, objects, and subject elements. According to Hardy et al. (2000), discursive concepts refer to the rationales, assumptions, beliefs, meanings, ideas/conceptualisations etc., that are spatiotemporal and context-dependent with no fixed meanings. However, discursive concepts still affect the material world through the interactions and discussions it initiates within various sensemaking activities of social phenomena by individuals (Hardy et al., 2000). Furthermore, the authors argue that these discursive abstractions (or concepts) become tangible in the material world by transforming the conceptualisations into objectives with the propensity to, for example, produce identities (Hardy et al., 2000; Hardy & Thomas, 2015).

As Busco et al. (2018, p. 2224) aptly reiterate, discursive "concepts do not have form, until discursive objects mould them into practices". Discursive subjects, thus, fulfil the function of enabling individuals or agents to situate themselves to the aforementioned discursive concepts and objects—i.e., certain individuals are granted the right to speak over others, or vice-versa (Hardy et al., 2000). Discursive concepts, objects, and subjects are not mutually exclusive and often indistinguishable (Phillips & Oswick, 2012). Nevertheless, Hardy et al.'s (2000) model broken down into three iterative and overlapping discursive circuits (i.e., Activity, Performativity and Connectivity circuits) provides an adequate lens through which the interconnected nature of the discursive components outlined earlier can be interpreted. (See Figure 1 for visual representation). The "Activity circuit" deals primarily with individual attempts at giving meaning to social phenomena by introducing new discursive statements expressed primarily via symbols, narratives and metaphors and used to evoke, support or contest new concepts or ideas (Hardy et al., 2000). The statements generated within the Activity circuit become fodder for individuals to strategically bolster their intentions by associating certain "concepts with material referents and/or relations to create discursive objects" to produce positive results (Busco et al., 2018 p. 2224).

The concepts derived from discursive statements (Activity circuit) are brought into a larger discursive context (Performativity circuit) and subsequently assume a political effect based on the meanings other actors attach to it within various contexts (Hardy et al., 2000). The Performativity circuit fulfils the function of assessing if other actors, within the circuit, positively receive or respond to the concepts expressed symbolically, narratively, and metaphorically by the enunciator, i.e., established shared meanings (Hardy et al., 2000). The enunciators' subject position needs to have the authority and legitimacy that enables the concepts to be heard, resonated and engaged with by other actors—i.e., 'warrant a voice' to achieve shared meanings (Hardy et al., 2000).

Consequently, the Connectivity circuit becomes the point where the activity and performativity circuits amalgamate (or intersect) for new discursive statements to "take" effect—the 'talk' translates into actions or changed practices (Hardy et al., 2000 p. 1236). Thus, making room, reiteratively, for renewed discussions, debates, and contestations

within specific contexts, leading to modifications, reinforcements, or transformations of future discursive statements (Hardy et al., 2000). To conclude, the model is beneficial for its ability to expand understandings of discursive change processes and all stages of the processes that result in shared meanings (Hardy et al., 2000).

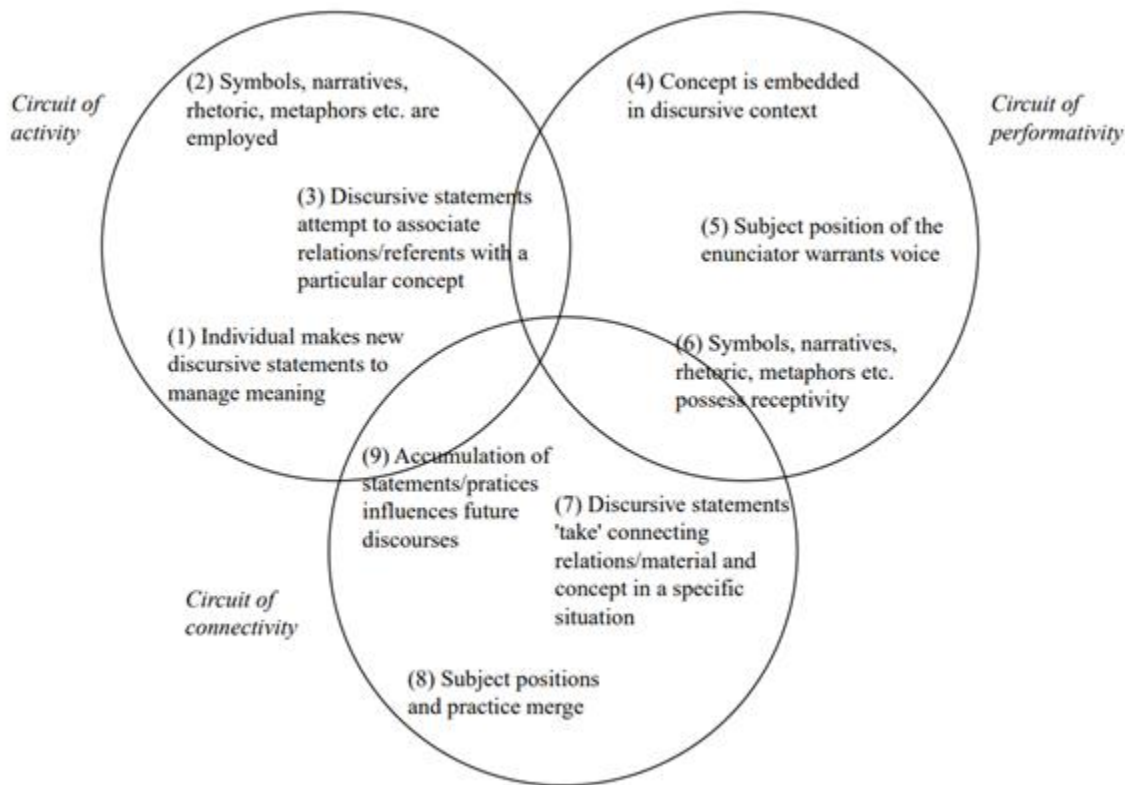


Figure 1: 'Discourse as a strategic resource' model—Hardy et al. (2000 p. 1235)

## 2.5. Theoretical underpinnings summary

In sum, the arguments, viewpoints, and various discursive measures outlined above echoes the ambiguities entrenched within various conceptualisations of sustainable development. Ambiguities that make more apparent the discrepancies, or rather gaps, between organisational words and corresponding actions (Busco et al., 2018). While some may advocate the need for further clarification and unification of definitions and meanings to reduce the gap above and its corresponding distortive effects (Cho et al., 2015, Laine, 2005; Tregidga et al., 2018), our theoretical orientation takes an opposite approach.

This dissertation adopts an affirmative stance (Wickert & Schaefer, 2011; Clegg et al., 2006) towards the outlined discursive ambiguities by cautiously hesitating to adopt the need for the universality of definitions. By drawing upon Christensen et al.'s (2015) musings to interpret the discursive ambiguities as superseding mere descriptions — SD discourses are assumed to be aspirations and roadmaps that help organisations develop shared meanings (or understandings) on sustainability. As the researchers aptly declare, "...even when corporate ambitions to do good vis-à-vis society do not reflect managerial action, talk about such ambitions provides articulation of ideals, beliefs, values and frameworks for decisions—in other words, raw material for (re)constructing the organisations." (Christensen et al., 2013 p. 376). Laine (2005, p. 400) re-emphasises this point by stating, "sustainable development is an exemplary case of such a blurry concept, which is constantly being reconstructed and (re)produced through discursive action".

Furthermore, against a backdrop of so-called "plurality of discursive spaces" (Busco et al., 2018 p. 2221), additional explorations on organisational discourses regarding 'sustainable development' (i.e., inherent meanings and corresponding practices) become necessary. These discourse explorations become necessary because they shed light on the "polyphony of voices" and "multitude of antagonism" (Tregidga et al., 2018, p. 316) that typically characterises such discursive spaces (Maciag, 2018). Discursive spaces that seek to gather specific knowledge about certain concepts—in our case, 'The Sustainable Development Goals (SDG)' and 'Social Intrapreneurship'. Thus, heeding Alvesson and Kärreman's (2000) exertion on the significance of meaning creation derived via discursive interactions. Nevertheless, we acknowledge the role broader discursive domains (or discursive realms) play in enabling and constraining whatever discursive alternatives organisational actors have (Foucault, 1972; Phillips et al., 2004).

That said, Hardy et al.'s (2000) model enables us to delve further into how SIPs, within their various capacities, negotiate their different 'subject positions' through various discursive activities to make the SDGs meaningful. Our chosen theoretical lenses enable us to explore how SIPs utilise their agency to navigate any diversity and plurality of meanings imbued within the SDG framework and SD. The framework enables us to understand how novel SDG-related practices, mutually beneficial for the organisation and



society, become discursively initiated. Thus, by focusing our theoretical lenses on these individuals' "subject positions" within organisational settings, we hope to improve our understanding of the ambiguities attached to social intrapreneurship's "social" dimension and the new discursive practices it results into.

### **3. Methodology**

This chapter aims to elaborate on the research approach of this study and the selected qualitative method. First, we want to highlight the significance and influence of the interpretivist tradition - with a focus on the sub-tradition of symbolic interactionism - on this thesis. Furthermore, we shed light on the qualitative research design. Next, we will present the qualitative data collection - one of the most fundamental parts of this study - with the empirical material accumulated through semi-structured interviews. Following that, we will delve deeper into the data analysis process and explain the different steps and measures we undertook. Finally, we will weigh in on the aspect of reflexivity and the possible limitations of this research.

#### **3.1. Research Approach**

The research approach chosen for this thesis is the social constructionist perspective. The argument for choosing this approach is that the sensibilities that inform social constructionism provide the necessary perspectives to reveal and clarify a novel foundation for inquiring into and subsequently comprehending human 'nature' (Lock & Strong, 2010). Gergen (1994) adequately described the way of working as a social constructionist as such: "Rather, for the [social constructionist], samples of language are integers within patterns of relationships" (p.53). Social constructionism assumes that the 'reality' of situations is socially constructed through the acts of interpretation undertaken by individuals (Prasad, 2018). Consequently, we are interested in how individuals managing sustainability efforts perceive and give meaning to their engagements within the SDG framework. By adding a focus on the interpretive traditions, we want to enhance the chosen research approach.

Furthermore, we base our research on the assumptions made by Husserl and the German idealists who state that "reality exists not in some tangible, identifiable outside world but in human consciousness itself" (Prasad, 2018, p. 13). There are five interpretive traditions (Prasad, 2018), and in essence, all of them are firmly built on interpretive notions that take acts of subjective meanings very seriously (Holstein & Gubrium, 1993).

However, we will focus primarily on the research tradition of symbolic interactionism (SI). SI is especially interesting for us as it emphasises individual sense-making and is expressed through the detailed development of the self in the construction of reality (Prasad, 201).

Herbert Blumer (1969), who is regarded as the principal architect of SI, constructed three fundamental assumptions which constitute the bedrock of symbolic interactionist thinking (Prasad, 2018). (1) Human beings act towards objects on the basis of the meaning that these objects hold for them (Prasad, 2018, p.21), (2) The meaning of such objects arises out of the social interactions one has with the larger society (Prasad, 2018, p.21), (3) These meanings are not entirely predetermined but are constantly being modified through a series of individual interpretations (Prasad, 2018, p.21). By adopting the SI approach in our research, we can describe, interpret and explain the relationships between language (Rogers, 2004) and the meaning-making activities of individuals within their capacities as sustainability managers engaging with the SDG framework.

The relationship between data collection and analysis and between theory and data can be discussed by three ways of reasoning: deduction, induction, and abduction (Kennedy & Thornberg, 2018). We as a research team chose abduction as our reasoning, as abduction aims to discover new concepts, ideas, and explanations by finding surprising phenomena, data or events that cannot be explained by pre-existing knowledge (Kennedy & Thornberg, 2018). This implies going "beyond the data and pre-existing theoretical knowledge by modifying, elaborating upon, or rejecting theory if needed, or putting old ideas together in new ways to examine, understand, and explain the data" (Kennedy & Thornberg, 2018, p. 52). Moreover, we chose the abductive approach as it allows us to be open and sensitive to data while at the same time allowing for the use of pre-existing theories. Thus, we can also identify and subsequently interpret patterns accordingly (Alvesson & Sköldbberg, 2008).

### **3.2. Qualitative research design**

In a qualitative study, “research design should be a reflexive process operating through every stage of a project” (Hammersley & Atkinson, 1995, p.24). These activities that entail but are not limited to collecting and analysing data, developing and modifying theory, elaborating or refocusing the research questions, and identifying and dealing with validity concerns often occur somewhat simultaneously. Each aspect can influence others (Maxwell, 2008).

The model of research design presented in this chapter and the model that we used for our research study was formulated by Maxwell (2008), and it is intended to not only aid in understanding the actual structure of the study but also the plan and how this study will be carried out in practice. The model consists of five components, each of which is essential to the coherence of a study (Maxwell, 2008). First, this study aims to explore how individuals engaged in organisational sustainability efforts navigate the meaning making of the concepts and initiatives. Secondly, the conceptual framework to achieve said goal will be based on us drawing from previous literature (see chapter 2, Theoretical underpinnings) on the topics of Sustainable Development (SD), the Sustainable Development Goals (SDGs) and Social Intrapreneurship.

Additionally, we want to inform our research and gain further insights via lenses provided by using discourse as a strategic resource. Third, based on the information already presented in the previous chapters, we have identified the following research question: “How do those tasked with the management of organisational sustainability initiatives make their engagements meaningful within the context of the SDG framework?”. Fourthly, the method chosen to collect our data and achieve our goal and answer our research questions are semi-structured interviews (more information will be presented later in this chapter). Furthermore, we will engage in various techniques to analyse our data and later build our arguments on the results.

Prior to the interviews, we researched various documented SD activities (e.g., sustainability reports) of our subject’s organisations to gain an understanding of how sustainability is represented within their organisational environment. Finally, to address

the topic of reliability, we will highlight certain limitations that could have influenced the credibility of our empirical material (see chapter 3.5).

### **3.3. Qualitative Data Collection**

Data collection represents the critical points for all research projects (Bryman, 2012) and allows us to ground our work in the empirical world (Bogdan et al., 2007). There are various techniques to engage in when collecting qualitative data, such as field notes, interviewing (both individual or in groups), observation (ethnography), official documents, photography, and official statistics (Bogdan et al., 2007). Considering all the options mentioned above, we decided on semi-structured interviews with several organisational individuals within corporations who engage in the SDG framework as our primary source of data collection. As researchers, we are aware that qualitative research benefits from including and engaging in several sources of data collection. However, we will discuss this possible limitation in chapter 3.5 below.

Elaborating further on the aforesaid data-collection choices, we selected and subsequently conducted semi-structured interviews. This technique allows us to capture unexpected aspects and information (Somekh & Lewin, 2005) that could add another layer of complexity to the study. In comparison, structured interviews emphasise greater generality on the initial research ideas and on the interviewee's perspective and consist of predetermined questions that will not be adjusted to the interviewee or the situation. On the other end of the structure-spectrum of interviews are the unstructured interviews where the interviewer typically only has a list of particular topics, often referred to as an interview guide, which is to be covered (Bryman, 2012).

By virtue of our focus on the socially constructed realities of our interviewees, it became imperative to level the playing field by adjusting the interview settings to meet their individual needs and, thus, create a conducive conversational environment. On the other hand, we also had to ensure that we touched upon specific themes to create comparability of the interviews later on in the study. Thus, the semi-structured approach fits our needs the best. As we produce a 'road map' of questions that guides us through the interview

(Adams et al., 2014), we are flexible in the direction in which our interviewees take the conversation. Furthermore, this method of interviewing grants us the latitude to iteratively adjust our research's focal point, if any significant theme emerges during the course of our interviews (Bryman, 2012).

To convey the intentions behind our choice of semi-structured interviews, we designed and distributed a preliminary interview outline with a broad thematic overview (see Appendix B: Brief Interview Outline). The purpose was to give our interviewees a general idea of the topics we intended to touch upon. After securing all the interviews, we revised the preliminary document and produced the first version (see Appendix C: Interview Guide 1.0) of the interview guideline that we used as researchers. After conducting three interviews, the interview guide was revised (see Appendix D: Interview Guide 1.1), and specific questions were taken out or added to focus more on the themes presented below.

Adjusting the interview guide was necessary as particular nuances or topics only came to our attention during the interview processes. McCracken (1988) highlights the necessity to not view the interview guide as a script for the discussion since it “must not be allowed to destroy the elements of freedom and variability within the interview” (p.25). In our case, this is accurate because sticking to the original interview guide and not adjusting to our previous interviewee's responses would have prevented us from collecting relevant data. Hence, adapting and fine-tuning the questions and the interview approach allowed us to create more depth in the empirical material. It is also necessary to add that we did not ask all the questions during all the interviews due to most participants unintentionally providing answers while responding to different questions.

The design of our interview guide was centred around a specific set of vital questions that acted as an anchor to our line of questioning. Subsequently, the next stage was to classify and categorise the questions (Wellington & Marcin Szczerbiński, 2007). We decided to follow what Maykut and Morehouse (1994) refer to as ‘categories of inquiry’ (p.84). By collecting the questions in certain groups or clusters, we selected questions and

subsequently identified five relevant themes. These themes aided us in maximising our interviews' potential and partly guided us in the empirical data analysis as well.

1. **Theme 1:** Professional journey and capacity
2. **Theme 2:** Sustainability
3. **Theme 3:** The SDG
4. **Theme 4:** Goal definition
5. **Theme 5:** Organisational Impact

Overall, we conducted 12 interviews with a duration of 30 to 75 minutes and estimated that we would only have the capacity to do an in-depth analysis of this particular number of interviews. Our objective was to have enough time to interact extensively with our empirical material until response saturation occurred. Furthermore, in research, it is common knowledge that the credibility and insights generated from qualitative inquiry rely on the richness of the information and the observational and analytical capabilities of the researchers rather than the sample size (Patton, 2002). Thus, we decided to pay particular attention to the selection of the interviewees. It is essential to highlight that this thesis has been written in cooperation with Sony. They have provided us with their network to get in contact with possible interview participants. However, it is important to mention that all of the interviewees were aware of this collaboration beforehand. We did not use Sony as a case study but only interviewed two members of the organisation. The gender balance, although not intentional, was equal with six male and female participants, respectively. The table below gives an overview of the interviewees, their professional titles and the industry they work in. Per the ethical demands of qualitative research, all identities have been anonymised, and the organisations' title has been removed.

Name	Position / Title	Industry	Company name
<b>Erik</b>	Sustainability Advisor	Manufacturing	Company A
<b>Aurelia</b>	Associate Director	Pharmaceuticals	Company B
<b>Cornelia</b>	Global Lead	Pharmaceuticals	Company C
<b>Paul</b>	Sustainability Developer	Retail	Company D
<b>Sara</b>	Sustainability Manager	Engineering / Construction	Company E
<b>Jens</b>	Senior Business Developer	Technology / Various	Company F
<b>Corinna</b>	Head of Sustainability	Biotechnology	Company G
<b>Anton</b>	Head of Program	Entertainment / Technology	Company H
<b>Eileen</b>	CSR Manager	Various	Company I
<b>Katja</b>	Chief Sustainability Officer	Entertainment / Technology	Company J
<b>Peter</b>	Vice President	Engineering / Construction	Company K
<b>Markus</b>	Head of Sustainability	Engineering / Technology	Company L

Table 2: Interview Participants

Due to the limitations of the COVID-19 pandemic, we decided to conduct the interviews online over the video-telephony software Zoom or Microsoft's Teams (depending on the participants' preference). As mentioned above, we actively selected our interviewees based on their experience, field of expertise, and level of influence (either through their position and title or through their ability to influence peers). Due to the SDG framework being broad and spanning all industries, we focused on selecting an interviewee pool that stems from various backgrounds to gain rich contributions to our research.

During the interviews, we tried to keep what Kvale (1996) refers to as the "delicate balance between cognitive knowledge seeking and the ethical aspects of emotional human interaction" (p.125). Additionally, we actively tried to pay attention to the lived interview situation (Kvale, 1996) by focusing on the interviewee's voice, facial and bodily



expressions accompanying the statements they made. It was of utmost importance to us to focus on these aspects to provide us with richer access to the subject's meanings (Kvale, 1996), especially with the limitations put on us by the global pandemic and conducting the interviews online. More specifically, this means that due to the unusual interview situation (for both sides), we wanted to ensure that we did not miss any meanings expressed by the interviewees through movements, change of tone, or facial expressions.

Moreover, both researchers were present during all the interviews. We divided the task of leading the interview by asking the main question and observing and asking follow-up or probing questions. We took on the responsibilities interchangeably so both of us could experience each task. An additional benefit of dual participation is the common understanding and interpretation of what has been stated by the interviewees.

All the interviews were conducted in English due to one researcher not being a native Swedish speaker. To uphold transparency and accuracy of the content collected, we decided not to alter citations from the interviews, even if there were grammatical errors. The form in which transcripts can be brought to paper varies (see Ives, 1974; Wood, 1975), but our efforts were focused on staying as true to the original material as possible, thus ensuring that the interviewee's accounts were not altered towards what we think they might have wanted to express. Additionally, if needed, we decided to send follow-up questions to our interviewees via email for the purpose of clarification and to further enrich our empirical material for analysis.

### **3.4. Data Analysis**

The interviews conducted were recorded and transcribed. After sorting the data, we codified (categorising them into themes) and later analysed the empirical material. To make sure we recorded the entirety of all the interviews, we utilised both laptops and phones to record our conversations. The subsequent transcription process was undertaken by an artificial intelligence transcription software (Otter.ai). Subsequently, both researchers listened to the audio/video recordings for comparability with the written transcripts created via Otter.ai, to correct potential mistakes in the wording. However, as

described earlier, we did not correct grammatical errors (by our interviewees) to not inadvertently manipulate initial meanings based on our assumptions. It was of utmost importance to us to analyse the actual content of the interviews and not falsify the material.

After finalising the transcripts, we continued with the codification. In addition to other themes that arose during our data collection, the aforementioned five themes, were used in the coding process. The coding process entailed the utilisation of Gubrium and Holstein's (1997) 'whats' and 'hows' and analytical bracketing. Furthermore, we wanted to highlight the influence of Baker's (2002) approach to our study. Due to the limitation in conducting our study digitally, we decided to follow Baker's (2002) approach and analyse our interviews, not naturalistically but rather ethnomethodologically. More specifically, this entails regarding the interview as a social environment (Rennstam & Wästerfors, 2018). Our interviews became subject to observation as we paid attention to "the interactive work taking place during question-and-answer processes in interviews" (Rennstam & Wästerfors, 2018, p. 48).

Like Baker (2002), our focus lay on the interviewee's explanations, accounts, excuses, and statements, as the participants in the conversation explain, attribute, justify, describe, and create meaning in other ways (Rennstam & Wästerfors, 2018). We attempted to capture how our interviewees' reality is created or co-created (Rennstam & Wästerfors, 2018). Furthermore, as mentioned before, we engaged in Gubrium's and Holstein's (1997) 'whats' and 'hows' to analyse our interviewees' social reality and the constitutive activity required by them. By conducting analytical bracketing, we recognised the duality of social reality and implanted it in our work. We switched between approaching the material as constructionists, asking how-questions and looking at the data from a naturalist perspective, and asking what-questions (Rennstam & Wästerfors, 2018). In other words, this means we as researchers will engage in the interplay between an interest in 'how' something is done and an interest in 'what' it is made up of (Gubrium & Holstein, 1997).

During the data analysis process, we settled on and subsequently conducted the three phases declared by Roulston (2014) as (1) data reduction, (2) data reorganisation and (3) data representation. We are aware that there is a great deal of variation among researchers regarding how these phases are named and enacted (see Miles et al. 1994; 2013), but we decided to focus on Roulston's approach. To conduct the first phase of our analysis, we followed the grounded-theory approach of understanding the main ideas via applying codes (as mentioned before) (Roulston, 2014). In practice, this means that we wrote down our different themes (codes) and highlighted them in the documents, and marked specific terms or words used by our interviewees to describe, justify, or motivate a statement.

The second phase serves as a way to generate "assertions about topics by reassembling and reorganising the data, codes, categories, or stories" (Roulston, 2014, p. 305). In this case, we separately created a document to make connections between our ideas and collapse themes and codes into more significant categories (Roulston, 2014). This helped us keep a clear overview of the now reorganised data. In the third and final phase, "researchers consider assertions and propositions in light of prior research and theory to develop arguments" (Roulston, 2014, p.305).

To represent our data, we decided on a mix of possibilities to showcase the versatility of the collected material. We switched between themes supported by direct quotations from interview transcripts, descriptions and models of processes (e.g., diagrams and visual representations), and narratives representing the participant's experience and perspective (Roulston, 2014).

It is essential to mention that several quotes have been shortened due to us wanting to highlight particular sections of what has been stated, and the information between the statements was too extensive and irrelevant to the point made in the analytical comment. However, we want to emphasise that we tried to the best of our abilities not to take the quotes out of context and alter the meaning of the original statements. Additionally, we added some contextual elements to the quotes, e.g., if our interviewees referred to someone or something that is not clear by reading the quote itself. This approach was

undertaken to ensure the comprehension of what has been stated, is not impaired by missing context.

During the aforementioned analysis process, we continuously engaged in what Rennstam and Wästerfors (2018) refer to as re-sorting and re-analysing. We kept in mind that "sorting is more a question of creating order" (p. 101), and sometimes there is a necessity to adjust and recreate said order. As a research team, our goal was to stay open-minded towards our material and our findings and allow ourselves to question and re-work orders and findings we initially saw as conclusive.

### **3.5. Reflexivity and possible limitations**

Reflexivity for us is the recognition that the product of our research inevitably reflects part of the background, environment and predilections of us as researchers. Even though good research is objective, accurate and unbiased in theory, we are aware that we cannot guarantee this. We, as qualitative researchers, cannot claim – even though we tried to the best of our abilities to approach our material objectively – to stand outside and above the text of our research reports (Gibbs, 2007).

The following chapter is aimed to shed light on the limitations we encountered during our research or the aspect that could have potentially altered its outcome. Rather than eliminating the effects of us as researchers, we want to understand and explain them as we monitored and reported them (Gibbs, 2007). As Brewer (2000) states: "We are encouraged to be reflexive in our account of the research process, the data collected and the way we write up, because reflexivity shows the partial nature of our representations of reality and the multiplicity of competing versions of reality." (p. 129). Thus, as thesis partners seeking the same levels of reflexivity, we highlight the circumstances and other external circumstances we encountered during the entirety of the study to ensure full transparency.

#### ***The possible influence of Sony as our partner-organisation***

As we started our thesis work, we received the opportunity to do our Master's thesis in collaboration with Sony, a globally active organisation with an office situated in Lund,

Sweden. As we signed an official contract, it was necessary to highlight this connection to all the interviewees as we contacted them and subsequently enlisted them to partake in this study. Even though Sony's influence is limited to aiding us in reaching out to potential participants and thus making use of their network, we know that knowing about this collaboration could have limited the interviewee's complete honesty and transparency. Some statements might have been altered or reconsidered as they act as official representatives of their organisations and do not want to provide information that could potentially be used as a competitive advantage against them.

### ***Influence of the interview environment***

As we have already mentioned before, we were limited by the global pandemic that continued into 2021 and subsequently prevented us from having face-to-face interviews. Although we could conduct the interviews on video telephony platforms, we need to address the possible limitations that go hand in hand with these circumstances. We did engage in synchronous interviews, which are conversations in real-time so that the questions posed by us as researchers are answered immediately by the participants (Bell et al., 2019). However, we are aware that interaction through a screen might have limited our ability to grasp the different aspects of body language and facial expressions – especially if they were barely visible. We tried to counteract that by thoroughly analysing our screen recordings alongside the in-depth analysis of the text transcripts.

Additionally, we have to make mention of certain technical difficulties that arose due to bad internet connections or microphone malfunctions. These circumstances are out of our control as researchers, but we did try to counteract them by recording both audio and video material on several devices.

We also need to explain that two of our interviewees joined the interview via phone call due to technical difficulties. Even though there are certain benefits to this approach, such as the easy and cost-effective execution (Bryman, 2012), similar to video interviews, we are aware that we could not observe the participant's facial expressions or body language. An aspect we were able to examine in other interviews and later on use in the analysis.

### ***The lack of triangulation***

Another aspect we need to consider that might have limiting capabilities, is that all our empirical material relies on the data from one method (semi-structured interviews). We focused our attention on body language and facial expression to enrich our empirical data collection. However, we are aware that our approach is still considered one method to collect data despite these efforts. Qualitative studies are generally based on the integration of data from various methods and sources of information. This principle is known as triangulation (Denzin, 1970). Engaging in this principle reduces the risk of conclusions reflecting only the systematic bias of a specific method and allows a better assessment of the validity and generality of the explanations developed (Maxwell, 2008). Although multiple sources lead to a fuller understanding of the phenomenon studied (Bogdan & Knopp Biklen, 2007), we believe that our clarifications of whom we interview, how we interview, and the diverse backgrounds of our interviewees will provide a rich source of empirical material.

### ***Source Critique***

In light of the previously described limitation of the lack of triangulation, we also want to allude to the aspect of source critique, which refers to a careful evaluation, reflection, questioning, rejection, and probing of – in our case- the empirical material collected through semi-structured interviews. (Schaefer & Alvesson, 2017). During our thesis work, we tried to the best of our ability to analyse and view the statements made in the interviews as a source which “tells us something about the past which we should not uncritically accept” (Schaefer & Alvesson, 2017, p.35) and not take what has been stated at face-value. Even though we are aware that researchers such as Eisenhardt (1989) advocate using multiple methods to make theoretical references, we were limited by circumstances out of our sphere of control (COVID-19 pandemic). We actively made sure to not approach our material as an authority which would mean taking it as an “evidence of something we uncritically accept as a form of definite testimony” (Schaefer & Alvesson, 2017, p.35). Still, it is essential to highlight that we as novel researchers are not above human error and thus want to mention the possibility of us not engaging in source critique throughout the whole process, even if it was unintentionally so.

## 4. Analysis

We will present our research findings and conduct an analysis in this section. The analysis will employ Hardy et al.'s (2000) discourse model - as described in the theoretical underpinnings (chapter 2) - as a structural guide. However, we want to emphasise that the model is only applied loosely, and we still remain receptive and open to the findings.

### 4.1. Activity Circuit

The first section of the analysis will follow the activity circuit and elaborate on how our interviewees understand their own identity individually and inside the organisation. Furthermore, we will explore how they discursively conceptualise the social phenomena such as sustainable development and the SDG framework. More specifically, there will be a focus on symbols, narratives, and metaphors utilised by our interviewees to support or contest the aforementioned phenomena (Hardy et al., 2000). As a sidenote, we would also like to highlight that “identity” in the context of our analytical framework is used as an explanatory concept and refers to our interviewee’s personality and character.

#### ***Becoming and their management of identity***

The entryway into the field of sustainability varies between our interviewees. While some of them came into contact with the topic through their previous studies and subsequently decided to pursue a career within this field, others have found their way into sustainability somewhat by accident along their career paths. However, the common denominator between our interview participants seems to be intrinsic motivations to engage in activities that result in sustainability and social change in general. The following quote by Jens, a senior business developer, exemplifies the deep-seated aspiration to merge his career choices with his inherent desire to enact change by leaving his previous job to work with SD:

*“And then I was fed up with corporate management and the slowness in adapting to a more sustainable world. So, I actually quit the very comfortable and, and wealthy life of an employee at a global company and left without having a new assignment. But very dedicated to find a start-up working with sustainability, and especially to cleantech.”*

**Jens**

In Jens' quest to pursue a higher purpose and understand who he wants to be, it becomes interesting to note his apparent willingness to forsake material gains (from a career he no longer identified with) in pursuit of what he deems worthwhile. That is, "Cleantech" firms seeking to mitigate negative socio-environmental impacts. The perceived incompatibility of organisational values towards social change characterised or reaffirmed Jens' aversion to jeopardising his desire to become an organisational actor within the field of sustainability, regardless of material or financial gains. The following participant also highlighted this internal struggle of realising one's discontent with the occupational status quo and the desire to work in the field of sustainable development:

*"But then, seven years ago, or something, I was starting to think that, well, was it really this I wanted to do when I was a child? No! I wanted to save the planet. So, okay, I've already changed my career once, so why not once more. So, I started to be very transparent with my manager at the time, and they said, "what? you want to work with what?", Yeah, I want to work with those guys over there! [referring to the organisation's department of sustainability]. And then I went over to those guys and said, "hi, I want to work with you!"*

**Katja**

Although 'wealth' was a symbol Jens repudiated, Katja ascribed symbolic meaning to the sustainability department's members. They seem to embody what it means to be a sustainability manager, and Katja is intrinsically motivated to join them.

While the two interviewees mentioned above transitioned into their sustainable development roles after entering the job market with experiences and motivations unrelated to sustainability, Sara's following quote illustrates an alternative path into the field:

*"So, you can see a little bit I've been, I've been very much motivated from home and really brought up to, to see the activity, love nature, and really see why we should protect it. And for it to be...it has always been a big part of my life. [...] I don't recall how old I was when I decided I wanted to be an environmental engineer, but I wasn't that old. And it just didn't change because it's just always, I think my father managed to make it sound so interesting..."*

**Sara**

The excerpt above showcases how Sara, an environmental engineer, understands who she wants to be professionally by applying her love for nature – a topic ever prevalent in



her life – to her career choices. Nature functions as a symbol that can and should be protected by sustainability efforts.

Aurelia, just like Sara, also spent her entire career in the field of sustainability:

*“I have throughout my working life worked with sustainability, either, whatever you call the tomato, from everything from environmental management, CO2 strategy to, to human rights, responsible sourcing...blah, blah, blah; I've kind of covered everything.”*

**Aurelia**

While both Katja's and Sara's statements above relate to the environmental aspects of SD, Aurelia is the first to mention the multifaceted dimensions of SD, many of which she seems to imply having been engaged within her capacity as a social intrapreneur. Aurelia's ambiguous expression of 'blah blah blah' in reference to her journey within the field of corporate sustainability can be viewed as an attempt to condense the list of her professional engagements or as an example of how vast and expansive the field of corporate sustainability is in general. Aurelia's identity as a sustainability-focused organisational actor seems to be summed up by the seemingly exhausting engagements she has encountered throughout her career.

The quotes presented in this section clearly illustrate the intrinsic motivations of our interviewees to work within the field of sustainability to appease an innate desire to incite social change within organisational environments. The negotiation or re-negotiation of their own identity also demonstrates how our interviewees transform from 'simple' employees into intrapreneurs and 'psychological owners' (Seshadri & Tripathy, 2006) of sustainable development processes within their corporations. More specifically, given that our interviewee's organisational practices are geared toward the integration of societal and business values, (Hemingway, 2005; Mair & Martí, 2006)—as shown by the excerpts above—our participants can be identified as social intrapreneurs (SIPs).

### ***Identity meets organisation***

The preceding segment demonstrated how our interviewees' innate motivation, and in some cases, academic background aided their growth and transformation from employees into social intrapreneurs (SIP). Following that, this section would demonstrate

how their understanding of their SIP identities is incorporated into their organisational practices.

When questioned about their day-to-day activities, our SIPs emphasise that their primary responsibility as managers working with sustainability is to inform and inspire people to engage with their purpose and organisational activities. The following quote by Katja illustrates the obligation she feels to communicate her engagements throughout the organisation.

*“I mean, I'm [stating her age] now and I don't imagine that I will ever retire because I do think the planet will have to be saved. [...] But I work a lot with trying to inspire and share information and make people aware of that.”*

**Katja**

Based on the excerpt above, Katja's operational responsibilities seem to centre around spreading the message about environmental integrity and sustainability values and her intrinsic desire to inform her colleagues. These activities give her the air of an evangelist of sorts, an individual whose goal or duty is to inform and promote, in this case, actions towards a more sustainable future. It is reminiscent of the responsibilities of SIPs described by Wickert and de Bakker (2019), which include but are not limited to coaxing their immediate environments through rhetorical means to garner support.

Corinna, head of sustainability in her company, also points out that half of her time is spent engaging in similar activities.

*“So, in order to really anchor it [refers to sustainability strategies] throughout the system, in all the 34 countries and all the products that we have, we need to create buy-in and motivation for everyone in the organisation to, to really move with this. So, there's a lot of stakeholder management in terms of motivating and collaborating with our global operations team, with our Research and Development scientists, with our salespeople. So that's probably part, half of my time.”*

**Corinna**

Despite the absence of the words such as "inspire" and "inform" in the quote above, Corinna frames her evangelist's activities using organisational terms such as "create buy-in" and emphasises the importance of inspiring and convincing organisational peers to engage in sustainability strategies.

This section illustrates how the SIPs' intrinsic motivation (presented in the section above) is translated into discursive statements aimed at informing their organisational peers of the social-environmental challenges facing their respective corporations.

### ***Observing the status quo***

Shifting away from our SIPs' identities as entities within organisations, this section seeks to provide insights into how our interviewees create new discursive statements (i.e., meaning-making) about the sustainability phenomena. Sustainability, in this instance, can be viewed as a kind of umbrella concept that encompasses a diverse range of practises, ideologies, frameworks, and meanings. The aforementioned plethora of meanings reflects the ambiguity surrounding SD, which Han Onn and Woodley (2004) posits has rendered the concept perpetually undefined. When we inquired about our interviewees' approach to delineating the topic, there seemed to be a consensus regarding the triple bottom line (TBL); as illustrated below:

*“Sustainability is all about balancing triple bottom line. So, for me, sustainable development, I mean, all companies have a balance between social, financial, environmental aspects. So that triple bottom line.”*

**Markus**

Markus understands sustainability by funnelling the broad concept of SD down to what the Brundtland report described as a simple three-pillar heuristic, also known as the TBL (Boyer et al., 2016; Lélé, 1991; Mensah, 2019; Zhai & Chang, 2019). More importantly, it is evident that he strongly emphasises the role of organisations in balancing all of the three pillars. A similar stance was taken by Erik, who stated:

*“What I use in my profession, is primarily the one related to the triple bottom line, so that our sustainability strategy especially creates value on social, on an environmental scale and that it also has some sort of economic benefit or advantage to, of course the company and secondarily to our, to our, to the world in terms of job creation and capacity building and other things in that manner.”*

**Erik**

Despite Erik highlighting that the TBL is also a common framework he engages in, he – contrary to Markus' exertions – does not explicitly connect it to his own beliefs as a SIP but frames it within the scope of his profession. It could be interpreted as the organisation's attitude toward the TBL being levied on him. This is consistent with what

Kuratko (2009) and Grayson et al. (2011) state about the SIP being constrained by organisational processes and structures. That is, Company A's commitment to the TBL, can serve as a constraint on Erik. However, Erik's perspective as a SIP within his organisation is that sustainability is a phenomenon that transcends organisational boundaries, i.e. shifts from the internal organisational system to the external environment. It can be assumed that both Erik and Company A seek meaning and purpose in sustainability for themselves and share it with "the world," as Erik puts it. Despite the TBL being a theme throughout the interviews, not every participant explicitly called the concept by its name. Sara referred to her company's sustainability efforts as follows:

*“At least if you take the full perspective of sustainability, where you both have a lot of categories within the environmental area, but also understanding that sustainability is not just environment. It's also the two other pillars of economic sustainability and social sustainability...”*

**Sara**

Sara refrains from mentioning the terms triple bottom line. However, by elaborating on the three dimensions (environmental, economic, and social) and their importance for the 'full perspective' of sustainability, it is appropriate to say that her understanding is similar to that of Markus and Erik.

The preceding statements emphasise the significant importance of the "simple three-pillar heuristic" (i.e., the environmental, social, and economic pillars) in achieving a "sustainably developed future". Our SIPs emphasise balancing all three pillars, which is the fundamental objective of sustainable development (Mensah, 2019).

### ***Only profitable business is good business***

The SIP's role is to bridge the gap between socio-environmental and economic objectives (Elkington & Hartigan, 2008; Porter & Kramer, 2011; Nandan et al., 2015). An observation confirmed by our interviewees, who identified the importance of balancing the TBL in the previous section. In reality, however, there seems to be an overemphasis on the economic dimension. Although every interviewee emphasises the significance of the TBL orientation in their organisation, it became clear during our data collection that the narratives of our SIPs are almost entirely focused on what is generally referred to as the business case. Additionally, this aspect seems to take precedence when it concerns their

aforesaid evangelist mission to inspire and enlighten their organisations to push for specific engagements, as highlighted below:

*“I believe that the most important part when we're pushing sustainability forward to make it last, is to see that it generates business for us, to sort of have the economic dimensions because you can bring out so many initiatives that would benefit economical or the ecological or the social dimension. But if we don't have the economic, nobody will do it. You would definitely never get the top management with you...”*

**Eileen**

In her capacity as a social intrapreneur/evangelist at Company I, Eileen understands it as there can be no sustainability without economic value. This stance on the business case has, according to Eileen, its origin in her background:

*“And having my background in the business administration. Economic is not to, to forget...”*

**Eileen**

Eileen guides her understanding of sustainability by using her academic background to create engagement and push initiatives. Thus, she tackles organisational challenges by leveraging and relying on her extant knowledge. Sara also uses similar terms like Eileen to explain the business case within sustainability:

*“So, I think there's a lot of drivers that are very positive and shows that, that will help drive the agenda. But of course, again emphasizing, that it of course, also has to be sustainable in terms of economics. So of course, again, if there's no business in it, it won't fly, because somehow you have to have the money for it right? So, so, so but that's again, come back to where I really think, when you can really show the business case.”*

**Sara**

Sara and Eileen's quotes are very similar in that they emphasise the importance of the financial value of sustainable practices. They are in charge of advocating for these initiatives, which ties back to their reputation as organisational evangelists. By focusing on the business case within the organisation, they appear to be influencing others' perceptions while also attempting to validate their sustainability efforts by speaking the "business" language of their peers. The following excerpt from one of our interviews showcases an even more radical view on the fact that there is an absolute necessity to convey the business opportunity of sustainability efforts:

*“So, I think it's, if you can convey, if you know how to drive the balance and convey that in good business to understand you will get more people on board than if you tried to convince them on only climate and social issues because then it becomes philanthropy instead.”*

**Markus**

Markus' quote demonstrates how inextricably linked economic value and sustainability are for him, as this is his broad view of the topic. Markus' comment about his working style bolsters this point of view:

*“So I, when I came back [into the organisation] I had the manager that told me that you talk too much too much business and too little sustainability when you talk and I said yeah, I'm on the right track now.”*

**Markus**

While there are several ways to interpret his manager's words, Markus seemingly did not take them as criticism but instead acknowledged them and then stated that his focus on business is 'on the right' track now'. This could be indicative of a prior orientation that differed from his current beliefs, and being in an organisational environment aided in reorienting him toward what sustainability means. Additionally, the quote highlights Markus' communication style on this subject, which, like Eileen's, serves to strengthen his reputation as an evangelist.

The comments above demonstrate how our SIPs argue for the economic pillar's apparent predominance by emphasising how important it is for their evangelistic practices to be embraced internally among their peers. More precisely, it means that, despite their conceptual understanding of sustainability, our interviewees modify their positions iteratively to account for the organisation's primary focus on economic feasibility.

### ***External pressures as a driver for sustainability***

Additionally, we discovered another element that seems significant in explaining why companies invest in sustainability initiatives. Throughout the interview, it became clear that the organisations' external environment significantly impacts whether MNEs are sustainable. As such, this section will explore how our social intrapreneurs deal with external pressures. To begin with, Paul provides an example of the persuading influence of external forces on Company D's sustainability values:

*"That has sort of come, you can see that in the history of how this developed in the early years, then we should not play down anyways, the influence of our customers or public opinion, as well. I mean, there has been crisis in [organisations name], in the early 90s, linked to child labour, that we should not forget, I mean, that's not the best moments for us. But that led to the development as well of a very strong, stringent code of conduct..."*

### **Paul**

Following Paul's argument, it seems as though external perceptions of the Company D act as a symbol for employees to make sense of what the organisation means to them individually. It is plausible that the social intrapreneurs' prior perceptions of their organisation were skewed, resulting in a failure to live up to society's expectations and a negative reputational image. Paul's admission it "that's not the best moments for us" exemplifies this point. However, when confronted with this inconvenient reality, Paul and his organisation renegotiated their priorities and devised a strategy that reconciled their self-image with sustainable practices.

Erik also addressed the external pressures he faces in his profession:

*"We are of course, under pressure from a variety of stakeholders, so you have the general public and our, our customers have an expectation to us. We have NGOs, we have media, journalists, politicians, and other partners that pose some sort of, you know, expectation or demand to us as a company. And that is constantly developing in the sustainability field."*

### **Erik**

Erik and Company A appear to be subjects of intense external scrutiny, which subsequently influences their decision-making on sustainable development strategies/practices in a reactionary manner. Erik's remark that stakeholder demands, and expectations of Company A are rapidly evolving, and exceedingly complex is especially intriguing. Erik and his colleagues may be forced to continuously renegotiate their inner meanings of sustainability to reconcile them with their external environment and prevent a 'clashing of realities,' as Paul's organisation experienced.

Although Erik and Paul focused on the external constraints on their organisational reputation and profile, external stakeholders frequently bring another dimension to organisations. Policy and regulatory frameworks, such as ESG monitoring, ensure that

businesses are monitored and kept accountable for their sustainability actions or inactions. Corinna mentions this aspect as follows:

*"So those things [refers to ESG reporting] we are kind of submitting and once we have submitted that we're also legally, you know, it's legally binding, right, so we can really get an, a crazy amount of shit if we don't comply. So, so that's even of no interest, of course."*

**Corinna**

The excerpt above showcases how Corinna sees this responsibility as a necessary evil that allows their organisation to continue to operate. Her choice of words also highlights her awareness and understanding of the importance of reporting. That said, this section showcases that there seems to be a strong influence by external pressures that encourage and, in some cases, seemingly force organisations to engage in organisational sustainability.

By virtue of their position and organisational responsibilities, our social intrapreneurs are attuned to the socio-environmental needs expressed by society and translate these needs to their organisation to bring about adequate solutions (Spitzeck, 2010; Scheyvens, Banks and Hughes, 2016; Portales, 2019). Our interviewees 'lend' their ears to the cacophony of stakeholder voices and translate these requests into action within their organisations through evangelistic endeavours to leverage organisational resources for social equity.

### ***The complexity of the social dimension***

Having presented the external pressures, this section will demonstrate how our SIPs conceptualise the ostensibly neglected social dimension within their organisations. One of our interviewees made a point about the pillar's complexity:

*"...I would say it's...[pause]...it's more complex, to be able to prove social impact."*

**Jens**

Jens' quote above demonstrates the challenge of quantifying the social dimension or social impact into tangible metrics. Eileen also emphasised and expanded on this point:

*"Well, you could obviously always say that, well, we reduced emissions by this much, we have increased our energy efficiency by this much. But so, in some,*



*in some ways, it's sort of the economical and ecological terms that's easy to measure, the social is often the hardest."*

**Eileen**

Eileen's remark exemplifies the seemingly overwhelming and challenging complexities that Company I comes across when attempting to quantify their social impact, an aspect that they do not encounter when tackling economic and ecological dimensions. Eileen then continues to elaborate on why this aspect poses a threat to the achievement of a sustainable future:

*"And if we want to have a sustainable, or if we want to live sustainable, it's not possible to sort of just have a GDP measurement that we should just grow, grow, grow, grow, keep selling, keep selling."*

**Eileen**

The excerpt above seems to be a tacit criticism of the status quo, wherein organisations and society prioritise economic development whilst failing to acknowledge the negative trade-offs that impede the achievement of other sustainability objectives. She continues, saying:

*"Or we need to have other forces in society that push for having other alternatives than just solely their financial or solely GDP as a measurement"*

**Eileen**

After inferring the need for social dimension measurements, Eileen proceeds to present an alternative:

*"But I think that's sort of, there are different alternatives to GDP. But as of today, they're mostly present within the academic world and you know, some institute's or in universities. We have developed this kind of index that we would measure and you have the happiness index that they have at least applied in Bhutan."*

**Eileen**

Eileen seems to recognise the importance of assessing social impact in the same way as economic and ecological consequences are evaluated. Despite advances in academia, she struggles to see any organisational progress in this direction. Another interviewee who commented on the social impact of organisational efforts was Peter, who stated:

*"...but I think sort of what, what we find is that if you are a multinational, and if you're producing a product of some kind, you will typically find that you have some, some of these social initiatives where you have, you do services or you*

*do sort of voluntary programs or different things around your business. I think sort of what we, we find is that we will always make a larger impact and a larger difference in our projects than outside our projects. So, so, if we were to provide, if I was given 40 hours to do volunteer work somewhere, I would probably make a bigger difference in working in my project support the hours than working, being out in a school somewhere for 40 hours.”*

### **Peter**

The excerpt above highlights Peter's approach to social value in an organisational environment. Whereas Eileen focuses on the lack of measurements concerning the social pillar, Peter argues that organisations will have the most impact on social aspects if they connect it to their business on a deeper level. For Peter, it is not necessarily about measuring it in a certain way but providing social value through projects and their work with clients. His comments, however, may be interpreted as a critique of organisations that participate in these social initiatives as an add-on to their business, i.e., philanthropy. Rather than incorporating them into their core operations and business practices. Katja exemplified this by stating the following:

*“But so for the environmental part and then for the CSR part we are, when the pandemic hit the world, we started a global COVID-19 fund. 100 Million US dollars to support both medical personnel and education for children that couldn't go to school, and for the entertainment community, I mean, all these artists that all of a sudden, couldn't really work. [...] And then we have also the social injustice fund after the killing of Floyd.”*

### **Katja**

As seen from the excerpt, Katja differentiates between the environmental and social dimension, highlighting that they are seen as separate concepts that are seemingly not connected for both Company J and herself. Although their reactionary interventions to social inequalities (or social justice movements) demonstrate a willingness to donate funds and utilise organisational resources to assist those in need, they also appear to reinforce Peter's argument inadvertently. The initiatives mentioned by Katja do not appear to be intertwined with Company J's core operational practices but are seen as distinct from their business. Consequently, as a result, Company J's approach to sustainability's social dimension can be regarded as a philanthropic supplement to their corporate practices.

While the excerpts and comments above highlight the difficulties in measuring the social dimension and the differences in how organisations approach this topic, one of our interviewees explained how the social aspect is deeply connected to sustainable business value:

*“But I mean sustainability can create business value, but sustainability is a zero sum game in terms of society and planet, right. That’s the ability to sustain. So it’s a closed loop. Then it’s about reaching zero. Like, it’s about like, when you have money in the bank and you overdraw. You have to start getting that account to zero. [...] But being sustainable, does not per se, in my view - and Aurelia please if you disagree- create value, it just makes sure that we don’t detract value from society and the planet, right.”*

**Cornelia**

Cornelia's excerpt clearly illustrates how thoroughly connected all the three pillars are to her. Whereas she agrees that sustainability can create business value, she highlights that for organisations to be sustainable, they, first and foremost, need to address the social and environmental pillars. If there are any negative trade-offs to any of the two dimensions, value has not been created. Cornelia's view is unique for our interview participants, as she contrasts what has previously been stated (first the business case, then sustainable value) by explicitly stating that society and the environment take precedence over the financial pillar.

In sum, this section showcased the ambiguity around the SIPs understanding and engagement with the social dimension. Due to the difficulties inherent in quantifying and evaluating the social element, SIPs and their respective organisations have resorted to a variety of activities and strategies to give it meaning. These methods often contrast each other, as illustrated by Peter's approach of merging the social aspects with the core business and Katja's concept of treating them as an add-on to their other sustainability engagements. The complexity around one of the fundamental pillars could potentially be a factor that contributes to the ambiguity on SD.

## ***Understanding the SDGs***

As mentioned in the section ‘*Observing the status quo*’, sustainability or SD can be seen as an umbrella that spans over a plurality of concepts and frameworks. The SDGs is one such framework that aims to provide a broader perspective on SD (Fleming et al., 2017). The following section discusses how our SIPs conceptualise the SDG framework and how this understanding is reflected in their discourse on the subject:

*“SDGs, I really like because you can, you have a focus, you can talk about something you can have, it's a common ground, we all agree that this, this is the area. So, that's helping a lot of people to, to bring this topic up and drive it. So, I think that's really, really good. I really, really liked it.”*

**Anton**

The excerpt illustrates how Anton perceives the SDGs as a platform for dialogue, which helps him and his peers to further this topic, most likely within the organisation. The SDGs are regarded as a medium for communicating specific messages, which is particularly important given the SIPs desire to serve as evangelists within their organisations. Aurelia shares a similar perspective on the SDGs:

*“I can see from some of the conversation with UN agency etc, that the conversation is still very diverse, and there isn't really a, it hasn't really come together between the many different stakeholders, but at least it has created a platform where the conversation can happen. And for that, I love the SDGs.”*

**Aurelia**

Aurelia seemingly has not yet comprehended the inner-workings of the entire framework and how its partnerships should operate. However, despite the ambiguity she experiences, she still emphasises the aspect of the framework she did understand, which - similar to Anton - is the benefit of using it as a tool to create a platform for collective communication. This perception of the SDGs even makes her go as far as to express her love for the concept, albeit she is not the only one to do so:

*“Well, I love them [referring to the SDG]. In a way. [...] So, but I like that they realized, or the big difference with Millennium goals compared with the SDGs is that with SDGs, they're focusing that we need to have the business, the companies alongside, it cannot just be sort of the civil society or the state.”*

**Eileen**

Eileen emphasises the importance of linking companies to the SDGs in order to accomplish the goals of this framework; thus, reaffirming Sachs' (2012) assertion that the

private sector must participate in achieving the SDGs. The emphasis on corporate involvement and the importance of organisational intervention seems consistent with Eileen's conspicuously strong emphasis on the economic significance of sustainability, owing to her business background (see section '*Only profitable business is good business*').

Despite the quotes above, our data revealed that, while organisational SIPs seem to agree on the necessity of the SDG framework, there is considerable uncertainty about who is responsible for achieving the objectives. Our interviewees all agreed that the SDGs were created for country or national levels.

*"Yeah, I mean, SDGs are for countries right, terrible for companies."*

**Markus**

*"So, all SDGs are for countries and it's countries that have signed up."*

**Markus**

Markus' excerpts above show a reluctance on his part to relinquish his former stance. His interpretation of the SDGs is based on the fact that the framework as a whole appears infeasible for businesses, and he continues to emphasise countries' responsibility. Aurelia reiterates a similar opinion:

*"...if you look at most of the targets and KPIs, these are based on what nations should be doing..."*

**Aurelia**

This excerpt demonstrates why the SDGs are intended for countries at a more granular level, namely that the accompanying KPIs for the targets are national in scope; thus, Aurelia concurs with Markus. Furthermore, another interviewee weighed in on the debate:

*"Also, because I mean, in the framework that there is today, it's very much based on national, national level, it's, it's super good, and it's a good start. But it's kind of hard for companies to really tap into it and see how their role can be..."*

**Sara**

Sara agrees with the two interviewees above and states that the SDGs are based on a national level. Although Sara recognises the uncertainty surrounding this debate and the role of companies, however, she appears to not yet fully grasp the SDGs' implications for Company E. Sentiments that Eileen reflected as well:

*“They are very much on a national or nation level, like no one of the KPIs is referring to well, you can base that to see if you're progressing towards that goal [refers to SDG goals in general].”*

**Eileen**

Again, relating to her business background, Eileen approaches the SDGs from a metrics point of view and points out that it is difficult to quantify this framework. The lack of quantification, or metrics, within the SDG framework seems to be a barrier to her comprehension abilities. Markus, who has the same stance as Eileen, tried to illustrate the problem with an example:

*“So, all the KPIs are for countries to be measured in sort of norm and UN system so each individual KPI under the SDGs or number of people in education or people that are sick or, or it's based on statistics that come out of countries. So, companies cannot measure, be measured on number of educated people. Because that's a country measurement.”*

**Markus**

The quote - which most likely gives reference to SDG goal 4 'Quality Education' (see table in Appendix A) - highlights the incompatibility of the KPIs with the functioning of the private sector. Markus's position on the SDGs metrics being tailor-made for nations is a fact he continuously argues for, as the quotes above illustrate.

Another interviewee who expressed similar and albeit slightly critical views on the SDGs in practice was Jens. Jens lamented upon the lack of uniformity in terms of SDG-related progress by stating the following:

*“I hold lectures in the SDG goals and why SDG goals matter for startups, for example, and how they could be used when you scale your business. And I have a lot of statistics and research behind the speech and I also present that in a different directions for the audience. And sometimes in, in, so we have come a different far. So, in some countries, the SDGs are like yeah, it's only for the gallery. It's only, it's only a game, like, and some are really living the SDGs.”*

**Jens**

The quote above can be broken down to show Jens' perception of the SDGs and the underlying frustrations with its overall public perception. Jens, while reiterating his expertise (or evangelist status) on the subject by citing his in-depth theoretical knowledge, laments what he perceives as "gallery" or "only a game" SDG initiatives by certain entities. However, it becomes interesting to note that these frustrations are attributed to countries and not organisations per se. It can be interpreted as a belief that the SDGs are primarily tailored for nations. And any organisational response may be linked to the nation's success— —that is, if nations adopt an "Only a game" mentality, organisations within those nations will emulate said behaviour.

In sum, the information discussed above demonstrates the ambiguity surrounding the SDGs in light of our interviewees' perceptions of this framework. This uncertainty over responsibility at the micro, macro, meso, and meta levels can be attributed to the framework's plurality of meanings (Swain, 2017). Our data demonstrate how, on the one hand, the SIPs concur on the framework's relevance and legitimacy and the framework's value in creating a shared platform for dialogue. On the other hand, our participants agree that the system appears to have been designed solely for nations and countries to participate in. The metrics and KPIs attached to the concept are inapplicable for businesses and organisations.

### ***Engaging in the SDGs***

The preceding chapter described and analysed how our SIPs struggle to comprehend the SDGs as their applicability appears to be limited to the context of nations and countries. However, despite the framework's ambiguity, our interview participants demonstrated that they began to understand the SDGs by applying them to their organisations' engagements.

The core of this understanding-process is centred on focusing on specific goals within the SDG framework:

*“So that's where we really have four different SDGs. Number six, number seven, number twelve, number thirteen.”*

**Sara**

*“And then we found out that we, we can have a real impact through our products on number two, zero hunger, number three good health and well-being and number twelve, responsible production and consumption.”*

**Corinna**

*“I have to be very frank, and then decided that it was Goal number three and goal number, the climate action thirteen, I always mess them up to [chuckles] thirteen, I think that was our two prioritised SDG.”*

**Aurelia**

*“We did a mapping of our targets, and, and connected them to the best SDGs to see how was their correspondence? Then we, I know that we actually impact quite a few SDGs. But we have a primary impact on three of them. It's number three, it's number eleven, and it's number thirteen. So, they are our prioritized SDGs for the new strategy...”*

**Erik**

Our participants have discovered a way to engage with the framework by concentrating their interaction on specific targets. In practice, this means that SIPs make a conscious effort to provide context for the framework by referencing previous non-SDG-related sustainability initiatives. As a result, their behaviours may be viewed as a transference of sustainability concepts to a framework devoid of existing or prior rules of engagement.

At the same time, we also talked to SIPs who emphasised that their organisations do not focus on one specific goal but rather engage in all of them and subsequently the entire SDG framework.

*“Yeah. It's, there are so many, I mean, the SDGs they are covering so many things, and I can't say that, Company J has decided to pick, we will concentrate on those three, so Company J is saying that, yeah, we will cover all of them.”*

**Katja**

Katja's statement can be interpreted in two ways. On the one hand, it can convey the message that due to the company's broad horizon of operational engagements, they can comprehend and thus utilise all the SDGs in the framework. On the other hand, this inability to focus on specific goals can relate to the ambiguity attached to the SDGs (as highlighted previously), and thus, it is difficult for both Katja and the organisation to pin down individual goals and connect them to their processes. Markus' organisation decided to have the same approach towards the SDGs and framed their engagement with the concept as follows:



*“And that is managed through digital technology, so digital technology sort of has inroads into all, all the different SDGs through that technology so we have been working with that for a very long time...”*

**Markus**

Although Markus's comment is not as explicit as Katja's, he justifies their engagement in the SDGs by emphasising how digital technology—one of his company's core business areas—is interconnected with all of the targets. As such, Markus asserts that the SDGs' ideals are not novel within his organisation's sphere of influence, as their engagements with digital technology and subsequent socially equitable outcomes predate the framework's aspirations.

Furthermore, it is critical to emphasise that the understanding and awareness of the SDGs is also happening on an organisational level. In publicly available reports, the companies actively communicate their involvement with the framework.

*“So, Company J has been working, the SDGs has been around for six years, and Company J has been very transparent working, and for many, many years since 94, we have also been presenting our sustainability report. [...] I think, I think the work was already on the way. And now it can be inspired by the SDGs.”*

**Katja**

Katja's response exemplifies how Company J actively highlights their participation with the SDGs through their sustainability report, thus directly promoting their involvement with the concept for their external environment to see.

When talking to Sara about their engagement with the SDGs, she references the sustainability report as well:

*“You can also have the link to this [sustainability] report, this, there is a lot about the SDGs as well...”*

**Sara**

Sara's comment also demonstrates how her organisation's engagement with the SDGs is highlighted in their published material.

The excerpts above showcase how our SIPs and their respective organisations approach the SDG framework. Several participants chose to focus on how their operational

processes and existing sustainability initiatives can impact specific goals, whereas others took a more holistic approach to the framework by engaging in all the targets. Furthermore, it became evident that the SIPs are not solely driving the SDG-related efforts, but that the framework, as well as the respective engagement in it, is promoted to the public by the organisation through the sustainability reports.

## **4.2. Performativity circuit**

The following sections will elaborate on how our social intrapreneurs' voices are warranted, that is, how our interviewees have the right and legitimacy to be heard (Potter & Wetherell, 1987)—that is in line with Hardy et al.'s (2000) definition of discourse as a strategic medium. Furthermore, how their organisational peers positively receive or respond to the concepts expressed by the interviewees (Hardy et al., 2000) will be examined.

### ***The social intrapreneurs warrant voices***

Following the discussion of our SIPs' evangelist image within the corporation (see section '*Identity meets Organisation*'), it is critical to discuss how their voices are legitimised within their respective organisation. To begin, their official titles — i.e., “subject positions” (Hardy et al., 2000) — and mandates within the organisation (see table 2, chapter 3.3.) provide the legitimacy required for their agency. Additionally, it is indicative of their employers' recognition of the importance of organisational-wide sustainable practices. Furthermore, their prior academic studies and underlying motives to engage in sustainability (see '*Becoming and their management of identity*') provide them with the credibility needed to undertake their company activities. Furthermore, when asked how their colleagues engage with them, it became apparent that our participants' contributions are recognised throughout the entire organisational system. They are viewed as a sort of "centre of information and expertise" regarding sustainability as highlighted below:

*“Now [names branch of Company J] is going to have some sort of internal event and then they wanted someone to talk about sustainability. And they came to think of me and I'm not working for [names branch of the company], but I said, hey, yeah. I would love to. I, I have working quite a lot with [names*

*other branch of Company J] sustainability manager as well. So, it depends on what pops up. If people come to think [changes voice] yeah, we have Katja in Sweden, maybe she can help out with this. This, this is the basis and then it's communication. And what I really like, is to try to inspire..."*

### **Katja**

The quote above illustrates Katja's strong identification with the topic and eagerness to communicate SD challenges, make her an internal information resource. Additionally, she emphasises her efforts to inspire people in her work, which further establishes her status as an evangelist. Katja's status as a repository of knowledge or expertise was reinforced by a colleague and interviewee, Anton, who works for the same organisation but in a different department. When asked about his organisation's sustainable practices during the interview, he responded as follows:

*"And I don't know, have you met or talked to the other people working with sustainability, like Katja and so on?"*

### **Anton**

This excerpt showcases how Katja's role as a centre of expertise is known and called upon internally in the organisation. It also shows that her position is communicated outwards. Although we did not discuss Katja or her role, Anton still referred to her expertise as a reference point, even though we were unaffiliated with the corporation. Corinna further reinforced the point of sustainability professionals being centres of expertise:

*"I think for sustainability professionals, it's, this is an extremely, very important to me, that we stop seeing ourselves as like a corporate centre of expertise, where we, you know, you sit in a small headquarter function, 5 - 10 people, and then you develop all the strategies, and then you're just reliant on a big organisation to execute."*

### **Corinna**

Despite Corinna's pleas for social intrapreneurs to avoid this "centre of expertise" mentality, by highlighting this pattern, she unwittingly validates that this is the current status quo within some organisations. In contrast, however, Aurelia's SIP perspectives were overlooked by Company B's top management when deciding which SDGs should be prioritised in their organisation's strategy:

*"...there are SDGs where it's more, it's obvious that we will involve ourselves in than others, then that analysis was presented in a meeting where I wasn't present. And the people in that meeting, I'm thinking, wouldn't really know what they are talking about. I have to be very frank, and then decided, then that it was goal number three and goal number, the climate action one, thirteen, I always mess them up, thirteen I think that was our two prioritised SDG."*

**Aurelia**

The reference above clearly illustrates how the individuals ignored Aurelia's voice by deciding on the focus targets of the SDGs and excluding her from the conversation altogether, despite her extensive background in organisational sustainability (see *'Becoming and their management of identity'*). Neither Aurelia's knowledge nor her title seems to legitimise her voice in the organisation.

The excerpts above highlight how our SIPs voices are acknowledged and legitimised in their organisations based on their education, reputational status and evangelist engagements. Subsequently, leading to their peers treating them as a centre of expertise and knowledge regarding SD. This aspect is crucial for our SIPs. They need this warrant voice to avoid being ignored by other organisational individuals (Hardy et al., 2000), as Aurelia's narrative exemplifies.

### ***Social intrapreneurs voices and their receptivity***

Following the previous section's discussion of how our SIPs' voices get conceptualised and recognised within organisations, this chapter will demonstrate how this receptivity expresses itself in their day-to-day operations. This section explores how our interviewees' narratives, symbols, and other discursive means within the "Performativity circuit" (Hardy et al., 2000) interact with other actors in various organisational contexts; and how this interaction results in the creation of novel meanings and practices. Eileen's quote below exemplifies how her "warrant voice" was received at Company I:

*“And what we, I managed to get into this year's report is that we have chosen the most relevant and material SDGs from a group perspective. And we have listed some minuses and some plus. So, both what we have, what, where we are contributing negatively, in a sense, and what we're also trying to do that is a positive contribution.”*

### **Eileen**

This excerpt shows how "Company I" recognised Eileen's voice by including benchmarks in the organisation's sustainability report that highlight the company's negative and positive trade-offs at her behest. Despite the risks associated with organisational accountability on latent negative trade-offs (i.e., risk to reputational value), Eileen is regarded as a knowledgeable voice on sustainable development, which has led her colleagues to agree with and support her decision. Using her legitimised voice and evangelist image, she persuaded others to behave in accordance with her conceptions of the sustainability report's contents.

Katja presented another narrative reiterating the relevance and receptivity of social intrapreneurs' voices:

*“And then for the clean-up activities, I had been out with colleagues doing clean-ups around the office, there's lots of construction work on going nearby. And they have plastics around the stuff that they use for, for building and here in the south of Sweden, there's strong winds. So, the plastic is [makes noise] disappearing, going into some bushes around our office and tangled in the bushes. So, we were therefore pulling this out.”*

### **Katja**

Although Katja's initiative could seem insignificant compared to more extensive organisational sustainability efforts, she actively encouraged her co-workers to engage in clean-up initiatives, demonstrating the importance and influence of her "warranted voice" (Hardy et al., 2000). Katja persuaded members of her environment to accept her meanings and follow her 'call to action' through her influence and agency. The receptivity of Katja's "warrant voice" is also due to the multitude of evangelist activities she engages in (as seen in section '*Identity meets organisation*'), which was also further confirmed by Anton referring to her.

In conclusion, the preceding sector demonstrated how the strategic, discursive comments made by SIPs in their "warrant voices" had "political effects" (Hardy et al., 2000) on the

organisational environment, resulting in tangible outcomes. Our SIPs' "warrant voices" and "subject positions" (Hardy et al., 2000) compelled their organisation's peers to advance their causes.

### 4.3. Connectivity Circle

As the third and final element of the discourse as a strategic resource, the connectivity circuit becomes the intersection between the activity and the performativity circuit. More specifically, this means that the material presented above – the discursive statements made by our social intrapreneurs - gets translated into actions and novel practices (Hardy et al., 2000) in the field of SD and especially the SDGs. The following segment will discuss how our interviewees translated their meanings into new and concrete organisational processes concerning the SDG framework.

#### ***Conquering the SDG framework***

Throughout the interviews, various statements on how our interview participants and their organisations formed novel strategies based on their understandings of the SDG framework emerged. Peter advocated for the first method, which is based on metrics and measurement techniques:

*“We, we try to put that into the projects. [...] However, after winning the project, we typically propose to the client, put that as an add on service or add on to the project that we actually together with the client sit down and map, what are the most, most important SDGs in this particular project? Where would you have the largest impact in this project to sort of condense it, so we're not focused on everything. And then put some KPIs on all those specific SDGs to work on throughout the project, [...], we identify these two or three SDGs, that's the most crucial ones in this project, where we could have the largest impact [...] So, it's also to provide hard numbers for the, for the client and the project...”*

**Peter**

By repurposing the SDG framework as a consulting component – which Peter and his colleagues provide to their clients – they inadvertently pioneer a novel method of incorporating this concept into their daily operations. They adapted the SDGs to reflect their customers' projects' capabilities and quantifiable outcomes, thus forming their practice around their interpretation of the framework.

Markus takes a similar position, stating:

*“You can, it's a, it's a counter measurement, but you can say that we can support this solution. Our solution helps to solve this part of the problem within an SDG or an KPI in an SDG, so that is, we, we, I mean we when we talk about sustainability metrics and we work on three horizons we sort of work, we start with ourselves how can we solve our direct impact from the company?”*

**Markus**

The discursive statements above reveal that both Markus and Peter use the measurements, e.g., KPIs, to translate their understanding into operational processes for their organisation. Peter's new practices emerged through his work with his clients, while Markus's novel approach focuses on their internal workings or practices. Corinna offered an additional viewpoint on how the SDG framework can be transformed into new organisational actions, explaining how she and her colleagues integrated and interconnected the SDGs into their activities and product offering:

*“So, what we did when the SDG were launched, [...], is that we took the SDGs and then we sat like for a long time in the team, and we took every product one by one, 3000 products and map them against the SDGs. To find out where do we have most impact because of course, you can't tackle 17 challenges. And there are also some really good sub goals. And so, we went really granular. [...] And that way we could document after that big exercise that took like half a year, that 82% of our revenue directly contributes to the SDGs.”*

**Corinna**

The preceding quotation demonstrates how Corinna and Company G pioneered a new practice by linking the SDGs to their product offerings. This was accomplished by iteratively evaluating their products' effect on the sub-goals. As a result, this becomes a symbol of their implicit understanding of the SDG framework. Subsequently, Company G's inferred SDG-related appraisal processes are translated or performed discursively to other interested external stakeholders, as outlined below:

*“So, for example, like in a few months, I have like a keynote for a big municipality in Denmark, where they want to start working with the SDG. And they want to, they know, we've been quite successful with it. So, I'm going there to like, do a workshop with their leadership teams, to explain, how did we get started? What's the learnings and stuff?”*

**Corinna**

Corinna, as a SIP, incorporated new practices across her organisation and shared her knowledge of these processes with regional entities. This scenario parallels what Hardy et al. (2000) refer to as the "accumulation of statements/practices" that "influence future discourse" (p. 1235). This is indicative of Corinna's degree of influence on future discourses and emerging practices pertaining to the SDGs. It is exemplified further by explicit verbalisations of her knowledge with the local municipalities, which generates, in turn, additional discursive statements and activities. This focus on sharing best practices and establishing SDG-related collaborative ventures is also a top priority for Company G, according to their sustainability report. As such, Corinna's credibility as an external source of expertise is unwittingly validated as she becomes a spokeswoman for Company G's external operations, as illustrated above.

In sum, this section explored how the "activity and performativity circuit" create new discursive statements and, more generally, new practices (connectivity circuit) for implementing the SDG framework in an organisational environment. Our SIPs are pioneering new organisational processes based on their understanding of sustainable development—and by tandem, the Sustainable Development Goals.

#### **4.4. Chapter Summary**

Throughout the analysis of the empirical material, we aimed to shed light on how our interviewees understand and give meaning to the topics of sustainable development and the SDG framework.

Our findings indicate that our interview participants can be classified as social intrapreneurs based on their identity and innate motivation to effect meaningful and sustainable change. Furthermore, we discovered how their evangelistic activities and professional expertise are recognised and sought after in their respective organisations. Secondly, it became clear that when our SIPs articulated their knowledge of SD, there appeared to be an overwhelming emphasis on the concept of the triple bottom line. However, it is crucial to note that the importance of the three dimensions is not balanced and varies significantly. More specifically, our interviewees expressed having greater difficulty engaging with the social pillar than the environmental and economic ones.



Thirdly, our participants' statements about the SDGs emphasised the framework's ambiguity. The SIPs acknowledge that the SDGs constitute an essential platform for increasing communication among all relevant stakeholders. They do, however, believe that the framework was developed and tailored to nations and hence agree that businesses cannot impact the goals themselves. Nonetheless, it became clear that the SIPs and their corporations, through their organisational SD activities and processes, gave meaning to the SDGs. As a result, they were able to incorporate the SDG framework into their organisational operations and, thusly, generated new practices and discursive statements pertaining to the concept.

## 5. Discussion

Considering the aim of our study to understand how individuals assigned with the management of organisational sustainability initiatives, give meaning to their engagements and how this meaning-making is transferred to the SDG framework. The following section will apply our theoretical framework to the empirical material presented in the analysis and discuss the findings.

### 5.1. All the world's a stage, and its social intrapreneurs merely players

The primary aim of this dissertation is to explore organisational discursive measures as it pertains to the subject of sustainability and SD processes. Our goal is to delve into the various ways individuals with the legitimacy to represent their various organisations attribute meaning to the SDGs. By virtue of the primary objective of this thesis and the affirmative stance (Clegg et al., 2006; Wickert & Schaefer, 2011) adopted during this study, we were able to uncover a couple of revelations relating to social intrapreneurship, sustainable development (SD), and the SDGs as a SD process. Based on the analysis of our empirical material, we posit that social intrapreneurs utilise their 'centre of expertise' and evangelist status to reinforce organisational façades used to navigate the ambiguities within the SDG framework. They utilise these organisational façades strategically to help improve their organisation's socio-environmental practices by highlighting the potential benefits embedded within the contradictions or discrepancies they encounter.

Hence, they reaffirm their status as harbingers of socio-environmental and economic change. In other words, our findings show that these individuals, irrespective of the prevalent ambiguities they encounter within their capacities, strive to find discursive spaces within which tangible socio-environmental change can be initiated. For example, aspirational talk and other affirmative, SDG-related discursive stances become the signalling medium for change from the SIP's perspective. As "psychological owners" (Seshadri & Tripathy, 2006 p. 17), their discursive statements inadvertently become contractual verbalisations that stakeholders can use to hold the SIPs and their organisations accountable.

In lieu of this, we argue that the Shakespearian metaphor of "all the world being a stage, and all the men and women merely players"<sup>1</sup> provides an appropriate lens for exploring the various ways our interviewees navigate their capacities as SIPs and how it gets translated into tangible, SD initiatives. The choice of metaphor is inspired by Goffman's (1959) dramaturgical model and his notion of impression management within social settings, i.e., front-stage (the visible 'self') and backstage (the authentic, less polished 'self'). Notably, the metaphor, in line with Goffman's model, illustrates how human existence is akin to drama on a stage, with actors identifying their respective roles within given contexts (i.e., situated identities) and executing it accordingly to persuade others of one's definition of the situation (Prasad, 2017). Hence, we believe that this metaphor can generatively enable a deeper understanding of the phenomena at hand. In this instance, the stage can be likened to the broader concept of sustainability upon which the drama unfolds. Furthermore, the drama, or rather the play, becomes the SD processes laden with underlying messages, intentions, meanings and actions aimed at providing social equity. Thus, the script for the aforementioned theatrical play becomes the SDG framework, with outlined expectations and roles, leaving space for the actors' creative freedom.

Furthermore, the drama audience becomes comparable to stakeholders assuming critical, apprehensive, and supportive positions concurrently. The stage actors are SIPs who must concomitantly interpret their manuscript (their mandate as co-creators of shared value), gauge audience feelings, and translate it backstage simultaneously. The backstage we liken to other organisational actors whose actions aid the SIPs to utilise organisational resources to socially innovate—or act out their roles to the audience. By utilising this the metaphor generatively, we aim to achieve the primary purpose of this thesis, i.e., how individuals assigned to manage sustainable development initiatives give meaning to their concepts and engagements (See Figure 2).

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<sup>1</sup> Inspired by definitions on <https://literarydevices.net/all-the-worlds-a-stage/>

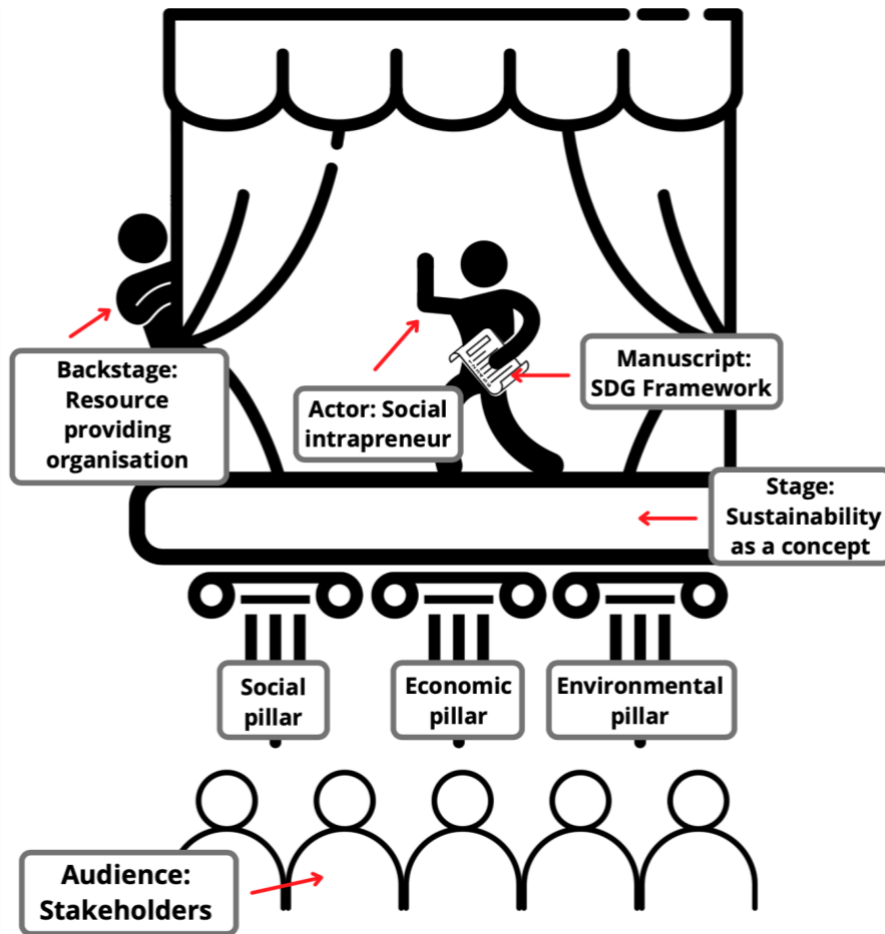


Figure 2: Visual representation of the Shakespearian metaphor

## 5.2. Social Intrapreneurship: the act of serving two masters

Based on the Shakespearian metaphor that envisions SIPs as stage-actors, we find that they, within their various capacities, draw upon different discursive means to understand their roles as mandated by both the organisation and other stakeholders. According to Hardy et al. (2000), individuals within the activity circuit actively try to give meaning to the social phenomena they encounter by introducing new discursive statements grounded upon symbols, narratives and metaphors etc., aimed at clarifying intentions regarding the phenomena. The description seems concurrent with the ways our interviewees try to understand SD and embody their assigned roles.

Previous research on the subject matter suggests that SIPs' internal reference frames can be traced to their inherent need to provide innovative solutions to create social equity (Grayson et al., 2017). A situation illustrated by Jens' unwillingness to jeopardise his moral values in his previous unsustainable job (see section '*Becoming and their management of identity*'). SIPs are argued to be intrinsically driven to challenge the status quo to push their organisations to adopt sustainable and economically viable business processes (Portales, 2019). Their innate desire and dissatisfaction with the status quo enable them to transform from mere employees into "psychological owners" (Seshadri & Tripathy, 2006 p. 17). Given their positions as psychological owners, it becomes necessary for them to fulfil their part of the psychological contract towards their stakeholders—i.e., converting urgent societal needs into social innovations that result in social equity (Scheyvens et al., 2016; Spitzack, 2010).

Our findings seem to reflect the ideals referred to in the theoretical underpinnings. We found that our participants, irrespective of diverse organisational contexts, expressed the innate need to contribute to an equitable society by simultaneously juggling between economic and socio-environmental demands within their capacities. They expressed the necessity of utilising their agency to create "buy-in's" (as explained by Corinna in '*Identity meets organisation*')—i.e., conveying the need to engage in SD processes internally and externally. An interesting observation, as it appears the SIPs believe that their professional calling entails spreading their knowledge and practices to help influence stakeholder meanings and understandings towards sustainable outcomes they deem permissible.

They assume the role of individual "centres of expertise" tasked with externally delineating (or articulating) their epistemic knowledge to aid stakeholder responses towards SD. SIPs' attempts at aligning their meaning-making activities to various organisational practices solidifies their statuses as evangelists. Evangelists sought after internally, as exemplified in Anton's referral to Katja in section 4.2, and externally by receptive stakeholders—as exemplified in Corinna's interactions with local danish municipalities (section 4.3). Thus, due to their status as so-called "centres of expertise", they must actively and continuously engage in various discursive measures to navigate

their mandates and corresponding demands. Which, in turn, implies a complete immersion into the roles afforded them by their organisations and the stakeholders they aim to please.

When examined through the Shakespearian metaphor, our findings indicate that SIPs, as metaphorical actors, need to convincingly convey the legitimacy of their performance to the audience (stakeholders) and backstage (the resource-providing organisation). Their warranted voices (within the "Performativity circuit") need to convey the results of their meaning-making activities to influence organisational impressions of the social phenomena at hand. They become sages whose whims and actions can either bolster or discourage underlying organisational intentions. Specifically, how they understand and give meaning to SD (as a concept) can determine corresponding organisational practices.

A precarious situation to be in, given that the demands of their position can be construed as a dilemma due to the juggling act of simultaneously balancing economic objectives against social and environmental objectives—as any perceived failure to 'juggle' effectively can be harkened to cherry-picking (Crane et al., 2014). Although they remain attuned to the demands of their diverse stakeholders, they cannot afford to lose sight of the economic viability of their initiatives as this provides the resources needed to innovate socially. Thus, it can be suggested that they must be adept at serving two masters on a stage moderated mainly by the stakeholders and organisations they aim to please, albeit not concurrently.

### **5.3. Sustainability: The stage upon which social intrapreneurs perform**

As a brief reminder, the need for a sustainably developed future, especially within the Anthropocene, remains a primary challenge for humanity (Campagnolo et al., 2017). The challenge, buoyed by humanity's propensity for self-destruction, serves as a symbolic doomsday clock that reiterates the need for innovative solutions to reduce the dichotomy between economic development and ecological deterioration (Campagnolo et al., 2017). Thus, resulting in the concept of SD and its corresponding discourse being considered omnipresent, complex, and ambiguous (Cho et al., 2015)—as everyone clamours to have their voices heard within sustainability's metaphoric public square (Ziai, 2017). According

to Busco et al. (2018), ambiguities lead to a heightened focus on the discrepancies between what is said and done from an organisational perspective. As such, organisations are implored to seek ways to minimise the dichotomy between intentions and deeds to mitigate any distortive effects embedded within their SD processes (Tregidga et al., 2018).

The result from our exploratory analysis reveals that our participants believe that a sustainably developed future can, theoretically speaking, only be achieved by adopting the triple bottom line approach towards sustainability. The SIPs seem to believe that the pillars are not mutually exclusive and advocate the need to adopt a nested, systemic approach towards each pillar within the three-pillar heuristic. When framed within the context of the Shakespearian metaphor, we could deduce that the concept of sustainability, from their perspective, can be harkened to a stage and the foundations upholding the stage being the three-pillar heuristic (i.e., economic, social and environmental dimensions). Furthermore, for the stage not to appear tilted to the audience, each pillar must be the same or, instead, appear to be treated equally. Otherwise, the appearance of a tilted stage (organisational misalignments between words and deeds about the 'triple bottom line') risks jeopardising the entire stage performance. The impression derived from the analysis of our empirical material suggests that the SIPs feel the urge to engage in discursive activities that ensure that the metaphorical stage appears 'straight' (see section '*External pressure as driver for sustainability*'). Furthermore, even when apparent discrepancies or misalignments occur, they draw upon certain discursive means (e.g., their centre of expertise/evangelist status) to make the stage appear straight to the stakeholders.

Our results show that the SIPs' seem to categorise each of the pillars based on perceived importance. The economic pillar (or the 'Business case' as illustrated in the '*Only profitable business is good business*' section) appears to take precedence and the social pillar unsurprisingly ranking least. The argument being that the prioritisation of economic value, whilst not being an optimal sustainability approach, inadvertently results in mutually beneficial social equity (i.e., philanthropy) — case in point Katja's referral to the Social injustice fund. As such, our interviewees appear to have adopted an outlook that deviates

from the nested approach they propagate. A situation Tregidga et al. (2018 p. 313) refer to as "hegemonic constructions" (i.e., exercises of power) by organisations based on self-interests. Hegemonic constructions used to justify the private sector's existence or social license to operate. It is achieved via corporate discourses aimed at reiterating or reinforcing the prioritisation of shareholder-appropriation, even when it is deemed incompatible with sustainable development's objectives (Tregidga et al., 2018 p. 313). Thus, providing the organisations with the means to avoid "walking this talk" (Laine, 2005 p. 395) if deemed incompatible with overall business objectives. Hence, raising the question of if the 'misalignment of meanings and actions' portrayed by the SIPs results from them being subjects of the hegemonic constructions or rather stewards?

That said, the theoretical explanations on the discrepancies between meanings and practices seem to be at odds with the description of SIPs as outlined earlier. SIPs whose selfless dedication and evangelist outlook on SD seems at odds with the practices they encourage. If they are the rare radical types which utilise organisational resources to stir up radical innovations, why do they seemingly encourage practices that appear to contrast their innate beliefs? How is it possible that they, based on our findings, can ideologically argue for the importance and equal treatment of each pillar whilst simultaneously adopting or supporting practices that favour the ecological and economic dimensions over the social? A plausible explanation to the questions above can be that the lack of attention given to the social pillar (or dimension) stems from the assumption of its elements being challenging to quantify systematically and analytically, unlike its economic and ecological counterparts (Boyer et al., 2016; Boström, 2012; Saner, Yiu & Nguyen, 2019). Articulations, the SIPs restate whilst explaining the organisational difficulties associated with the equal treatment of the 'triple bottom line' in practice—"*it's sort of the economical and ecological terms that's easy to measure, the social is often the hardest.*"(Eileen).

Therefore, the lack of measurement Eileen refers to can be indicative of perceived limitations associated with trying to make discursive statements 'take' effect within the organisation. According to Hardy et al. (2000), for discourse on certain phenomena to be incorporated as a strategic resource, it needs to possess receptivity to guarantee that it



"takes"—i.e., gets translated into practice and influences future discourses. The focus on the business case for sustainability may be interpreted as indicative of the receptivity threshold within the SIPs' organisations. The social pillar is acknowledged if economically quantifiable, and any concessions become justified as not losing sight of the bigger picture. Consequently, we contend that despite literature positioning SIPs as idealists who are single-mindedly driven by the need to socially innovate (Portales, 2019; Scheyvens, Banks & Hughes, 2016; Spitzbeck, 2010), we find that they perceive themselves to be astute, pragmatic idealists. Pragmatic idealists, mindful of the limits and inherent inconsistencies that exist within their organisational contexts.

Our findings seem to suggest that these SIPs draw upon various discursive statements to reaffirm their legitimacy iteratively. Also, they often use these discursive statements to minimise any potential accusations arising from perceived contradictions in what they preach and what their organisations do. They use these discursive statements to reconcile serving two masters concurrently. Thus, sustainability becomes about delivering the best performance on a metaphorically tilted stage with unequal pillars from the SIPs' perspective.

The actors must use the resources at their disposal, i.e., their subject positions as employees, intrapreneurs, evangelists etc., to encourage the backstage (i.e., top-management, organisational peers), within the performativity circuit, to socially innovate against a cacophony of polarising stakeholder demands. The backstage, whose general receptivity to new discursive statements and concepts, is often based on the proposed initiatives' economic and reputational feasibility. To avoid the audience being heavily distracted by the tilted stage, it is crucial for SIPs to metaphorically rehearse their lines and give the best presentation possible to capture their audience entirely. In essence, it means being well-versed about the SDG framework (the manuscript), in order to orchestrate stakeholders' meanings, perceptions and expectations about the SDGs.

#### 5.4. Sustainable Development Goals: the manuscript for social equity

The conclusions derived from our analysis indicate overwhelming support of the SDG framework amongst our interview subjects. According to the SIPs, the SDG framework, in comparison to its predecessors, can be compared to a beacon of hope which enables organisations to utilise their spheres of influence and power to facilitate multi-lateral collaboration between crucial agents. Furthermore, we discovered that the universal nature of the SDG language serves as a crucial communicative mechanism that facilitates cross-sectional communication, as shown by the following quote: "...but at least it has created a platform where the conversation can happen. And for that, I love the SDGs" (Aurelia). Moreover, when framed within the context of our metaphorical lenses, our analysis suggests that SIPs' perception of the SDGs can be likened to a manuscript—a manuscript with clearly defined roles and positions for all parties involved. However, their meaning-making activities about their 'social intrapreneurial' roles within the manuscript seem to vary. Some adopt a literal approach to the framework, whereas others appear to exercise certain creative freedoms in their meaning-giving and subsequent practices. As exemplified in the '*Understanding the SDGs*' section.

Therefore, it seems that the framework helps contextualise the impact of the SIPs engagements. As such, it becomes necessary to utilise their status to advocate its adoption both within and without organisational boundaries. Sentiments reflected in Le Blanc (2015) assumptions that businesses can utilise the SDGs to broaden the scope of their impact-related measurements whilst also sharpening their focus on worthwhile interlinked dimensions in need of innovative solutions only they can provide. Nevertheless, Le Blanc (2015) argues that despite the framework's promises, the presumption of the private sector's willingness and active engagement with the framework may be misplaced (or borderline naive), as organisations often tend to act in a reactionary manner.

Consequently, the perception is that organisations will selectively appropriate the framework to comply with their existing business objectives, regardless of the inevitable trade-offs—i.e., prioritising the "means over the ends" (Aliaga-Isla & Huybrechts, 2018;

Easterly, 2015). Consequently, the SDGs are arguably laden with further ambiguity regarding responsibility, meanings, and intentions due to the diversity of interpretations and practices (Aliaga-Isla & Huybrechts, 2018; Swain, 2017). However, we found that in response to the criticisms outlined above, the SIPs surprisingly utilised counter-coupling of talk, decisions, and actions (Lipson, 2007) to help explain organisational responses (shortcomings and triumphs) to the SDG framework.

According to Lipson (2007), counter-coupling can be utilised to pacify stakeholders irate at the perceived organisational discrepancies between words and deeds. The SIPs employed their warranted voices (centre of expertise/evangelist status) within the performativity circuit to convince their stakeholders of the legitimacy of their MNE's SDG-related responses. As exemplified by Markus' assertion on digital technology being the panacea to the SDGs: "*so digital technology sort of has inroads into all, all the different SDGs through that technology, so we have been working with that for a very long time...*"; or the following quote by Corinna "*what we did when the SDG were launched, [...], is that we took the SDGs, and then we sat like for a long time in the team, and we took every product one by one, 3000 products and map them against the SDGs [...] and that way, we could document, after that big exercise that took like half a year, that 82% of our revenue directly contributes to the SDGs*".

As outlined earlier, SIPs are argued to be the guiding forces behind organisational sustainability efforts. They are argued to be psychological owners of all sustainability-related projects within their respective companies. As such, any perceived discrepancies between words & deeds are assumed to be an affront to their legitimacy (or warrant voice). Thus, the need to build or strengthen organisational façades as a self-protective mechanism and a way of persuading its environments that something has to be accomplished— as exemplified by Corinna in '*Identity meets organisation*'. According to Abrahamson and Baumard (2008 p. 437), organisational façades can be described as "a symbolic front erected by organisational participants designed to reassure their organisational stakeholders of the legitimacy of the organisation and its management" (See figure 3). Our studies show that SIPs use various discursive strategies to coordinate their meanings and behaviours to keep organisational façades intact and subsequently

mitigate allegations of double standards based on perceived discrepancies. Furthermore, the organisational façades (rational, progressive, and reputational) served a dual function in that they enabled social intrapreneurs to convincingly use their "warranted voices" to initiate new SDG-related activities within specific discursive spaces.

## Organisational façades

RATIONAL FAÇADE	PROGRESSIVE FAÇADE	REPUTATIONAL FAÇADE
<p>CHARACTERISTICS</p> <ul style="list-style-type: none"> <li>• The rational façade portrays the organisation as a rational entity.</li> <li>• It draws inspiration from Meyer and Rowan's (1977) notions of rational norms.</li> <li>• Decisions and activities must be rationally grounded, in line with fundamental behavioural rules of the market</li> <li>• It is primarily concerned with the attainment of market legitimacy.</li> <li>• Examples: Corporate annual reports, market prognosis, cost/benefit analysis etc.</li> </ul>	<p>CHARACTERISTICS</p> <ul style="list-style-type: none"> <li>• The progressive façade is utilised by organisations to depict talk and decisions surrounding novel innovative solutions to pressing societal issues. It must mirror norms of progress.</li> <li>• It draws inspiration from Brunsson's (1990) assertions that organisational talk and decisions inadvertently result in outcomes that meet the expectations of certain stakeholders.</li> <li>• The central features of the façade are reform and innovation—i.e., grounded on future-oriented decisions, actions and general commitments.</li> <li>• Examples: Corporate commitments to adopt the SDGs, GRI sustainability standards, etc. into core business processes.</li> </ul>	<p>CHARACTERISTICS</p> <ul style="list-style-type: none"> <li>• The rational façade focuses on corporate image and symbols.</li> <li>• It is grounded upon symbols used to signalise corporate values deemed desirable by stakeholders.</li> <li>• Broad statements and commitments generally characterise it. Concrete decisions and tangible actions seldom follow it up.</li> <li>• It can be exploited to mask undesirable organisational performance.</li> <li>• Examples: Mission statements, performance certifications, industry awards, seminars on particular phenomena, code of ethics, etc.</li> </ul>

Figure 3: "Organisational façades" as defined by Abrahamson and Baumard (2008)

The rational façade, in this regard, deals with measures organisations use to validate their market legitimacy—i.e., market reasoning (Abrahamson & Baumard, 2008). We argue that the repeated emphasis on the business argument for the SDG framework becomes a discursive rationale used by SIPs to explain the implicit attention on the SDG's economic and ecological aspects, as their quantifiable dimensions make it a valid resource-allocation option. The progressive façade, on the other hand, acts as persuasive evidence used to pacify stakeholders by mirroring "norms of progress" (Abrahamson & Baumard, 2008 p. 445). As Cho et al. (2015 p. 82) aptly state, "...a progressive façade is used to display talk and decisions to solving problems raised by stakeholders" in order to

reaffirm their social legitimacy and counteract accusations of organisational hypocrisy. Within the context of our study, this façade becomes apparent in the discursive statements the SIPs utilise to justify their interpretation of the SDG framework (see quotes in '*Understanding the SDGs*' and '*External pressure as a driver for sustainability*'). They communicated the challenges of accurately measuring the SDGs' impacts, especially its social dimensions, while also emphasising that the framework is designed for countries, not organisations. Within the progressive façade context, their "SDG for nations" claim may be understood as an effort to illustrate their lack of complicity in any observed hypocrisy relating to the SDG framework. Thus, their meaning-making activities and subsequent practices, such as new SDG metrics or monitoring practices, become justified as progress— in other words, they inspire organisations to move into the metaphoric shoes traditionally reserved for countries.

The reputational façade, which relies on symbols and language to convey values, becomes a medium the social intrapreneurs use to distinguish their SDG-related practices from those deemed incapable of doing so effectively. For instance, the perception that sustainability reporting is a modifier of the SDG framework exemplified in Katja's "*the SDGs has been around for six years, and Company J has been very transparent working, and for many, many years, since 1994, we have also been presenting our sustainability report. [...] and now it can be inspired by the SDGs.*". Or "*the SDGs...they are covering so many things, and I can't say that Company J has decided to pick, we will concentrate on those three, so Company J is saying that, yeah, we will cover all of them*" (Katja). Consequently, the SDG framework is framed as a floating signifier susceptible to many interpretations and assumptions used to bolster credibility. The question that remains unanswered becomes: Are the SIPs encouraging or propagating the ambiguities that their organisations assign to the SDGs? Or are they mere reflections of predominant organisational discourse pertaining to the SDGs?

Our results indicate that these SIPs could also be considered pragmatic diplomats. They are pragmatic diplomats who, despite prevalent organisational constraints (i.e., shareholder appropriation), use various situational tools at their discretion to encourage change in the face of conflicting stakeholder demands. We deduce that the SDGs are an

effective discursive tool that provides social intrapreneurs with the necessary sensitivities to remain attuned to systemic issues affecting organisations and civil society. Due to their evangelist position, they may use organisational façades, articulated by numerous discursive declarations, to inspire reform, particularly when framed within the SDG context. According to Christensen et al. (2013), using organisational talk to attempt to encourage optimistic outcomes (i.e., aspirational talk) can be viewed as a positive side to organisational contradictions and anomalies; since it allows organisations to collectively express their desired goals, which then becomes a verbal contract that creates future expectations.

Furthermore, as seen through the metaphorical lenses, the SDGs become more than a manuscript for which the performers are acquainted; they are, however, transformed into a symbolic 'floating signifier' or 'beacon of hope' concurrently. Whatever symbol gets appropriated depends on the SIPs understanding of existing organisational capabilities and how they can subsequently be championed into tangible practices. Christensen et al. (2013 p. 376) posit that "even when corporate ambitions to do good vis-à-vis society do not reflect managerial action, talk about such ambitions provides articulation of ideals, beliefs, values and frameworks for decisions—in other words, raw material for (re)constructing the organisations". We concur with the quotation above and argue that SIPs are essential in organisations' (re)construction, as their agency and warranted voices become the organisational instruments for communicating potentialities for change.

Moreover, amid the plethora of SDG-related organisational discrepancies, these SIPs use their 'evangelist' and 'centre of expertise' statuses across various discursive rooms to mobilise change beyond obligated legitimacy functions. That is to say, moving beyond window-dressing and impression management. The SIPs achieve this by using aspirational rhetoric as constitutive devices for generating organisational practices that concurrently appease both masters. Their aspirational verbalisations, especially within the context of the SDG framework, becomes fodder that reinforces the organisational façades which enable the organisations to "experiment and innovate beyond the rational boundaries of the markets judgement" (Cho et al., 2015 p. 84). In sum, our findings have

shown that with the SDGs, there is a lot to digest. In essence, they are not mutually exclusive, and their implications are far-reaching, affecting partnerships across the stakeholder continuum and other functional areas of business. As a result, organisations are urged to make the best decisions on the SDGs, as this would lay the groundwork for effective dialogue with broader society and assist businesses in identifying prospects for growth and risk reduction. In order to achieve that, it becomes imperative to engage the entirety of the organisational systems in productive internal discussions, which is where social intrapreneurs play a vital role. In line with Christensen et al.'s (2013) assertions, their aspirational rhetoric serves as a conduit for novel ideas aimed at satisfying stakeholder demands. SIPs innovate and improve the gap between their current and desired realities in relation to the SDG framework by exploiting the spaces created by organisational facades.

## **6. Conclusion**

In the first section of the conclusion, we address our research question and demonstrate our study's empirical and theoretical significance and contribution. Following that, we outline the implications for practitioners, summarise the shortcomings of our work, and finally propose areas for future research.

### **6.1. Empirical findings**

Our findings indicate that the individuals we interviewed are social intrapreneurs with a slightly different sense of self than those described in the literature (see chapter 2, Theoretical underpinnings). Rather than being idealists whose sole objective is to pursue sustainable innovations, they are akin to pragmatic idealists, context or organisational constraints notwithstanding. Furthermore, our results suggest that they are aware of the constraints imposed on them as SIPs by existing organisational structures and objectives, which inadvertently inhibits them from engaging in particular initiatives of their choosing. Consequently, this translates into diplomatic abilities to influence change through the effective utilisation of available resources to appease their diverse stakeholders.

Our second observation concerns how SIPs perceive the SDG framework as a means of communication. They view the objectives as a kind of shared language that promotes multilateral cooperation between key stakeholders regardless of their industry. More precisely, this means that the SIPs see the SDGs as a tool for identifying impediments to sustainable development processes; thus, the SDGs serve as a symbol that reunifies the private sector and stakeholders to address these hurdles collectively. However, after establishing that our SIPs value and prioritise the SDGs, our findings revealed a conundrum. SIPs assert that, despite the framework's shared language and the possibility of reuniting key stakeholders, it was not designed for businesses. It became evident that the same ambiguities that plague the social pillar of the triple bottom line affect the SDG framework—i.e., the difficulty of quantifying its social trade-offs. The SIPs accept that companies cannot quantify their entire SDG-related effect (i.e., positive and negative trade-offs) systematically, as the SDG concept was developed for nations. Thus, they



view themselves as external supporters who contribute to the achievement of the goals through their individual, unique methods and practices.

Finally, based on the findings above, we established how SIPs leveraged the discourse surrounding the SDGs as a strategic resource both within and outside their organisations. In particular, this means that the framework's discourse becomes a resource our interviewees use to strategically persuade their colleagues of the business value of participating in the SDGs. Additionally, the SIPs extended these strategic discourses beyond their organisation's boundaries in order to bolster external relationships, for example. Overall, we can conclude that this study met its goal of broadening general understandings of how individuals responsible for organisational sustainability strategies conceptualise their engagements and how those conceptualisations are translated into their work with the SDG framework. Furthermore, we want to emphasise that our findings contribute to a better understanding of how SIPs give meaning to the SDG framework when viewed through the lens of SD and subsequently add to the research fields as outlined below.

## **6.2. Theoretical Contribution**

As discussed in the problematisation section of this thesis, extensive research has been conducted to demonstrate how value propositions can be renegotiated in order to discourage widespread decoupling of economic growth and socio-environmental degradation by the private sector (Matten & Moon, 2008; Scherer & Palazzo, 2007; Skilton & Purdy, 2016). Similarly, extensive research has been conducted to determine how value is created when the social, economic, and ecological dimensions are viewed as not mutually exclusive (Bocken et al., 2016; Ceschin & Gaziulusoy, 2016; Portales & Romero, 2016). Furthermore, we argued that, although the concept of sustainability and sustainable development has been studied for the better part of a century, less attention has been paid to the SDG framework and its potential from the perspective of SIPs, who are defined as organisational forces tasked with the creation of shared value (Elkington & Hartigan, 2008; Porter & Kramer, 2011; Nandan et al., 2015).

With our study, we gained insight into how SIPs give meaning to their roles and the capabilities they provide. Our study contributes to the field of research by confirming the findings of Grayson et al. (2017), Elkington and Hartigan (2008), Seshadri and Tripathy (2006), and Hass (2011), who argue that social intrapreneurs, regardless of their organisational context, are intrinsically motivated to (re)direct organisational resources at their disposal towards societal equity. We were able to ascertain specific theoretical claims (Portales, 2019; Scheyvens, Banks & Hughes, 2016; Spitzeck, 2010) to a certain degree—i.e., SIPs utilise their "evangelist and centre of expertise" status to shepherd organisational activities towards a sustainably developed future discursively. However, we add to the research field by studying what social intrapreneurship implies in practice. We discovered that the way SIPs are conceptualised in theory, i.e., metaphorical "bleeding hearts", differs somewhat from their perceptions in practice. We find that they are comparable to pragmatic idealists who make certain concessions to maintain their legitimacy in the face of contradictory demands from heterogeneous stakeholders and the organisation. Thus, the concept of social intrapreneurship is broadened to include ambidexterity of individual meaning and practices.

Additionally, we contribute to the field of knowledge regarding the Sustainable Development Goals, which are argued to be a novel and comprehensive framework for SD (Fleming et al., 2017; Laine, 2005; Portales, 2019). Extant research indicates that the ambiguities inherent in various conceptualisations of the SDG framework result in a plethora of meanings and practises that threaten to undermine the framework's objectives (Aliaga-Isla & Huybrechts, 2018; Busco et al., 2018; Easterly, 2015; Swain, 2017; Weber, 2017). However, our findings on latent SDG-related ambiguities, particularly those involving SIPs, demonstrate that these ambiguities can be compelling because they inadvertently establish the standards or aspirations to be achieved. Findings that are consistent with the musings of existing literature (Abrahamson & Baumard 2008; Christensen et al., 2013; Cho et al., 2015; Laine, 2005; Tregidga et al., 2018). We have illustrated how perceived SDG-related ambiguities result in creative SIP reinterpretations that result in new practices and interpretations within MNEs and subsequently set the industry standards. Thus, we build on the claims made by Christensen et al. (2013), Christensen et al. (2015) and Abrahamson and Baumard (2008) about the benefits of

aspirational discourse and organisational facades being facilitators of social innovations within corporations, especially when spearheaded by SIPs, as our study demonstrates.

### **6.3. Practical Implications**

Bearing in mind our observations and explanations on how social intrapreneurs conceptualise and strategically navigate the concept of sustainable development and, more specifically, the SDG framework, we hope to elucidate in this section the practical implications of our study for practitioners. One of the most significant observations from our research is that, despite the ambiguity surrounding the SDG framework, organisational responses remain overwhelmingly positive, as evidenced by social intrapreneurs individual accounts and various sustainability reports. There seems to be widespread agreement on the importance of achieving the SDGs' objectives. Although the accompanying novel approaches and methods vary by sector, they all signal a willingness to share expertise, best practices, and pioneer SDG realisations.

To ensure that the 2030 SDG agenda is achieved, we propose inter-stakeholder public dialogues where various organisational conceptualisations and practise claims are evaluated for transparency, accountability, and coherence of meanings. In other words, this entails an efficient implementation of SDG 17 (see table in Appendix A), which calls for strong, global partnerships and communication. At the moment, organisational practises based on the SDG framework appear to be eclectic and diffuse at best. As such, we urge industry practitioners to liaise candidly on alternative approaches that might result in the framework's systems-thinking approach. That is, a holistic approach to both positive and negative trade-offs becoming the cross-sectional standard.

### **6.4. Limitations**

Firstly, the cross-industry scope of our data collection can be a limitation, as the applicability and generalisability of individual claims made by interview respondents may be disputed. We believe it is essential to consider the possibility that our findings may be influenced by industry differences and a lack of cultural contexts. Nonetheless, we conclude that because our emphasis was on the meaning-making processes of

individuals working in the field of sustainable development, our findings on how they conceptualise the topic and the SDG framework can serve as an essential guide for navigating the challenges and complexities that continue to affect the field of sustainability.

The second established limitation, which was briefly addressed in chapter 3.5, was that we could only perform twelve interviews, limiting the amount of empirical data collected. Furthermore, it is noteworthy to mention that, with exception of two occasions, we were able to interview one social intrapreneur (SIP) per multinational corporation (MNE), resulting in a single perspective reflecting the MNE's viewpoint on the explored subject matter. We recognise that diverse organisational perspectives on the subject might have further enriched our data content. Nevertheless, we are confident in the credibility and relevance of our empirical data and subsequent findings. We emphasised to our interviewees the importance of communicating frankly, rather than according to their official capacities' dictates. However, we recognise that conclusively establishing whether we tapped into their true meanings is a herculean task. That said, we made a concerted effort to counterbalance our findings with desktop research whenever possible.

Finally, we want to emphasise that we only interviewed people who had strategic interactions with organisational sustainable development processes. We were unable to provide complementary insights from other operational functions, for example. Similarly, due to the dissertation's scope, we could not account for the possible effects of structural and institutional discursive pressures on our interviewees. Aspects such as gender, power, and the unique contextual circumstances surrounding each SIP were not considered—all of which could have been significant determinants. Consequently, our findings are restricted to the worldviews or, more specifically, living experiences of our interviewees within their capacities. As discussed in chapter 3.5, we as researchers are cognizant that organisational reality is far more nuanced. Therefore, we wish to reiterate that we did not take our participants' assertions as objective, conclusive truths, but instead we sought to continuously metaphorically stand 'outside the material' (Gibbs, 2007). Nevertheless, we consider our empirical data to be credible and meaningful. As a result

of our empirical findings and limitations addressed hitherto, the final subchapter makes recommendations for future research based on the findings of this report.

## **6.5. Future Research**

Throughout our study, we discovered a disparity in how social intrapreneurs are depicted in the literature and how they are perceived in reality. Although they are depicted in theory as individuals balancing socio-environmental and economic agendas concurrently, in reality, they are far more attuned to, or even prioritise their organisation's needs. They seem to be actively evaluating their intrinsic commitments to sustainable growth against their employer's shareholder-appropriation obligations. As a result, we believe that further research is necessary to determine how SIPs' identities are influenced by their organisational environment and the extent to which their corporation's economic interests affect their beliefs and morals.

Furthermore, our study revealed that, despite unanimous agreement on the SDG framework's importance, our SIPs emphasise the concept's unsuitability for businesses and organisational processes. Thus, we believe it would be both insightful and potentially valuable to build on our results and conduct an in-depth study of how SIPs and organisations engage with the framework, with a particular emphasis on the metrics and benchmarks they use to gauge their engagement with the framework's objectives.

Moreover, these results should be used to examine how the SDG framework can be expanded appropriately to further include organisations on a strategic level, thus shifting from an overarching emphasis on nations.

Finally, we propose that it would be interesting to investigate novel practices developed by SIPs and their organisations to address the SDGs within their respective spheres of existence. As shown in the study, these practices often cross boundaries and create a precedent for other organisations seeking to interact with the SDG framework.

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## 8. Appendix

### Appendix A

Sustainable Development Goals (SDGs)		
Goal 1	<b>No Poverty</b>	End poverty in all its forms everywhere.
Goal 2	<b>Zero Hunger</b>	End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
Goal 3	<b>Good Health and Well-Being</b>	Ensure healthy lives and promote well-being for all at all ages.
Goal 4	<b>Quality Education</b>	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
Goal 5	<b>Gender Equality</b>	Achieve gender equality and empower all women and girls.
Goal 6	<b>Clean Water and Sanitation</b>	Ensure availability and sustainable management of water and sanitation for all.
Goal 7	<b>Affordable and Clean Energy</b>	Ensure access to affordable, reliable, sustainable and modern energy for all.
Goal 8	<b>Decent Work and Economic Growth</b>	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
Goal 9	<b>Industry, Innovation and Infrastructure</b>	Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation.
Goal 10	<b>Reduced Inequalities</b>	Reduce inequality within and among countries.
Goal 11	<b>Sustainable Cities and Communities</b>	Make cities and human settlements inclusive, safe, resilient and sustainable.
Goal 12	<b>Responsible Consumption and Production</b>	Ensure sustainable consumption and production patterns.
Goal 13	<b>Climate Action</b>	Take urgent action to combat climate change and its impacts.
Goal 14	<b>Life Below Water</b>	Conserve and sustainably use the oceans, seas and marine resources for sustainable development.

Goal 15	<b>Life on Land</b>	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.
Goal 16	<b>Peace, Justice and Strong Institutions</b>	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.
Goal 17	<b>Partnerships</b>	Strengthen the means of implementation and revitalize the global partnership for sustainable development.

Table: Sustainable Development Goals (SDGs) (the table is based on the information provided by <https://www.un.org/sustainabledevelopment/sustainable-development-goals/> [Accessed: 13.04.2021])

## Appendix B - Brief Interview Outline

### Brief outline: Interview structure & overarching themes

#### Virtual meeting protocol

Interview outline	<p>Thank you for agreeing to meet with us. As you already know, we are currently in the process of interviewing managers like yourself who are actively engaged in various sustainability related business practices.</p> <p>We would like to talk with you about your insights regarding various themes ranging from sustainability, the SDG and business' outlook on the aforementioned. What we learn from today's discussion would hopefully enable us to achieve the purpose of our thesis work. That is, to shed more light on companies' engagement with various sustainable measures, e.g. the SDG.</p>
Guidelines	<p>Before our eventual virtual meeting, we would like to review a few guidelines for the discussion:</p> <ol style="list-style-type: none"> <li>a. We are going to ask you several questions relating to the subject matter. However, given the semi-structured nature of the interview, we may end up not adhering to any particular order—we aim to engage in conversation with you.</li> <li>b. As mentioned in point A, please feel free to treat this as a discussion and respond to anything you may or may not agree with. There are no right or wrong answers. We are just asking for your opinions based on your personal experience. We are here to learn from you.</li> <li>c. If there is a particular question you don't want to answer, you don't have to.</li> <li>d. We will treat your answers as confidential. We will not provide anything that could identify you either in our transcripts or the final thesis.</li> <li>e. We intend to screen-record or tape-record (depending on the chosen format) our discussions. Also, we will take additional notes as not to miss any crucial, minor details of your comments.</li> <li>f. Finally, this discussion is going to take about 60 minutes.</li> </ol>

#### Topic Themes

Topic 1	<p><b>Topic #1: Summary about your professional journey</b></p> <p>Our intentions with this line of questioning are to gain more insight into your background, i.e., professional and personal incidents that have shaped your career choices.</p> <p>Example question: "Give me a general view of your current (or most recent) responsibilities. What do you do on a day-to-day basis?"</p>
Topic 2	<p><b>Topic #2: Sustainability</b></p> <p>Now, we'd like to discuss your impressions of sustainability as a business process. We are interested in discovering your views on the subject matter. We want to get insights into how you experience the phenomenon in your career and how sustainability is portrayed and experienced in your organisation.</p> <p>Example question: "What has been your experience in dealing with your peers when discussing the topic of sustainability? Give an example.</p>

Topic 3	<p><b>Topic #3: The SDG</b>  Now, we'd like to discuss your impressions of the SDG as a sustainable business facilitator.</p> <p>Example question: "Tell me about something you've done in your current (or most recent) job that relates to the SDG-framework."</p>
Topic 4	<p><b>Topic #4: Goals definition</b>  We are interested in exploring how you, or rather your organisation, utilises sustainability to set particular goals. We want to be able to understand how particular objectives are determined.</p> <p>Example question: How did you set an important goal in the past, and how successful you were in accomplishing it?</p>
Topic 5	<p><b>Topic #5: Organizational Impact</b></p> <p>The last thing that we'd like to discuss with you is your general impressions of the services/work most organisations undertake to achieve a sustainable future.</p> <p>Example question: "In what ways do you think organisations' can improve these or achieve their sustainable ambitions? Anything lacking or underutilised at the moment? And how should it be addressed?"</p>
Review and Wrap-up	<p>Final thoughts on the subject matter and other miscellaneous information</p>

## Appendix C - Interview Guide 1.0

### Interview Guide - Version 1.0

#### Topic 1 – Brief summary about yourself:

- Tell me what sort of background or education do you have?
- Why did you choose this industry (the company's industry e.g. tech, farming, health sciences)?
- How did you get started working in this field as xxxxx?
- Describe your role in your organisation?
- What is a typical day at your job like?

#### Topic 2 – Sustainability:

- Based on your background, what is your idea of sustainable innovation?
- If sustainability creates value, how would you describe “value”?
  - PROBE: What do you mean when you say...?
- What role do you think sustainability plays in your company's overall strategic plan?
  - PROBE: How do you think your organisation will approach sustainability in the future?
- Tell me are there any common misconceptions about sustainability you see amongst your colleagues?
  - PROBE: How do you react to those statements?

#### Topic 3 – Goal definition (aimed at describing/determining social value):

- What factors do you consider when proposing a sustainability initiative?
- In what ways does your firm create a positive societal impact? And how would you frame your role in the scheme of things?
  - PROBE: What do you mean when you say...?
- Tell me about an important goal you have set in the past and what were the outcomes?
- How do you measure the success of your engagements?
- Think of a goal-definition problem you had to deal with at your job. Tell us what happened and how you handled it.
  - PROBE: Have there been situations in which you might find it justifiable to alter standard procedure in order to enact change?

#### Topic 4 – The SDG:

- Tell us more about your chosen SDG goals? How does it create sustainable value?
- Can you describe the attitudes and approaches adopted by your firm towards working with the SDG as a way to highlight your sustainable achievements?
- Explain what big barriers or frustrations your organisation faces when trying to achieve the SDGs?
  - PROBE: How did you/ your organisation deal with them?

- PROBE: How did you overcome these barriers/frustrations?
- Tell me are there any common misconceptions about the SDG framework?
  - PROBE: How do you think these misconceptions arose?
- Was there ever a time when an upper-level decision or a policy change held up your work with the SDGs?
  - PROBE: What did you do?

**Topic 5 – Organisational Impact:**

- What business value have you seen from your company's sustainability efforts?
  - PROBE: What do you think your organisation focuses more on revenue or sustainability?
- Can you elaborate on how your organisation benefits the environment?
- What obstacles do you think could influence the effective implementation of your value-creating engagements?
  - PROBE: How would you solve these problems?
- Can you explain what changes in this field do you expect to see in the future?
- Can you explain what setbacks were experienced whilst working towards your sustainability objectives?
  - PROBE: How did you deal with them?

**Conclusion:**

- Thank you for all the valuable information, is there anything else you'd like to add before we end?



## Appendix D - Interview Guide 1.1

### Interview Guide - Version 1.1

#### Topic 1 – Brief summary about yourself:

- Tell me what sort of background or education do you have?
- Why did you choose this industry (the company's industry e.g. tech, farming, health sciences)?
- How did you get started working in this field as xxxxx?
- Describe your role in your organisation?
- What is a typical day at your job like?

#### Topic 2 – Sustainability:

- Based on your background, what is your idea of sustainable innovation?
- If sustainability creates value, how would you describe "value"?
  - PROBE: What do you mean when you say...?
- What role do you think sustainability plays in your company's overall strategic plan?
  - PROBE: How do you think your organisation will approach sustainability in the future?
- Tell me are there any common misconceptions about sustainability you see amongst your colleagues?
  - PROBE: How do you react to those statements?

#### Topic 3 – Goal definition (aimed at describing/determining social value):

- What factors do you consider when proposing a sustainability initiative?
- In what ways does your firm create a positive societal impact? And how would you frame your role in the scheme of things?
  - PROBE: What do you mean when you say...?
- Tell me about an important goal you have set in the past and what were the outcomes?
- How do you measure the success of your engagements?
- Think of a goal-definition problem you had to deal with at your job. Tell us what happened and how you handled it. or this
  - PROBE: Have there been situations in which you might find it justifiable to alter standard procedure in order to enact change?

#### Topic 4 – The SDG:

- Tell us more about your chosen SDG goals? How does it create sustainable value?
- Can you describe the attitudes and approaches adopted by your firm towards working with the SDG as a way to highlight your sustainable achievements?
- Explain what big barriers or frustrations your organisation faces when trying to achieve the SDGs?
  - PROBE: How did you/ your organisation deal with them?

- PROBE: How did you overcome these barriers/frustrations?
- Tell me are there any common misconceptions about the SDG framework?
  - PROBE: How do you think these misconceptions arose?
- Was there ever a time when an upper-level decision or a policy change held up your work with the SDGs?
  - PROBE: What did you do?

**Topic 5 – Organisational Impact:**

- What business value have you seen from your company's sustainability efforts?
  - PROBE: What do you think your organisation focuses more on revenue or sustainability?
- Can you elaborate on how your organisation benefits the environment or who are your targets?
- What obstacles do you think could influence the effective implementation of your value-creating engagements?
  - PROBE: How would you solve these problems?
- Can you explain what changes in this field do you expect to see in the future?
- Can you explain what setbacks were experienced whilst working towards your sustainability objectives?
  - PROBE: How did you deal with them?

**Conclusion:**

- Would you describe yourself as a social entrepreneur?
- Thank you for all the valuable information, is there anything else you'd like to add before we end?