

The Meaning of Sustainability in Business Strategy: An Interpretive Approach to the Integration of Social and Profit Values in Modern Management

Hamsina^{1*}, Romansyah Sahabuddin², Muhammad Rakib³, Ichwan Musa⁴

¹ Univesitas Negeri Makassar; e-mail : hamsinasina819@gmail.com

² Univesitas Negeri Makassar

³ Univesitas Negeri Makassar

⁴ Univesitas Negeri Makassar

* Corresponding Author: hamsinasina819@gmail.com

Abstract: This study explores how Generation Z constructs work values and meaning in modern organizations shaped by digitalization and social transformation. Using a qualitative phenomenological approach under a social constructivist paradigm, the research investigates the lived experiences of young professionals in the digital, creative, and startup sectors. Data were collected through in-depth interviews and non-participant observation and analyzed using thematic analysis (Braun & Clarke, 2006; Moustakas, 1994). Findings show that Generation Z defines work through three interrelated dimensions: (1) intrinsic motivation grounded in personal purpose and self-expression, (2) redefined productivity emphasizing creativity and emotional balance rather than quantitative output, and (3) job satisfaction derived from inclusive culture and adaptive leadership. These results support Self-Determination Theory (Deci & Ryan, 2000) and Social Constructionism (Berger & Luckmann, 1966), showing that work meaning is socially constructed rather than objectively given. Overall, the study concludes that for Generation Z, work represents not merely economic activity but a medium for identity, contribution, and personal growth, urging organizations to embrace meaning-centered and value-driven leadership to enhance engagement and fulfillment.

Keywords: Corporate Responsibility; Ethical Leadership; Interpretive Accounting; Social Construction; Sustainability

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1. Introduction

The dynamics of the modern business world have transformed dramatically over the past two decades. Corporations are no longer evaluated solely by their ability to generate profit, but by how they contribute to social well-being, environmental protection, and ethical integrity. This shift signifies the emergence of a new paradigm of corporate success—one that integrates sustainability as a moral and strategic imperative. The classical economic model that prioritized shareholder value is gradually being replaced by a stakeholder-oriented logic, where business legitimacy depends on its ability to balance profit-making with responsibility toward people and the planet (Elkington, 1998; Freeman, 2010).

Sustainability, in this sense, has evolved from a philanthropic or reputational concern into a core element of strategic management. It challenges organizations to redefine their purpose beyond financial efficiency—to create shared value that benefits both the company and society (Porter & Kramer, 2011). The growing awareness of climate change, inequality, and resource scarcity has further emphasized the urgency of embedding sustainability into business strategy. In the current era of globalization and transparency, stakeholders—

including consumers, investors, and regulators—demand accountability not just for financial outcomes but also for the ethical implications of corporate behavior (Adams, 2020; Gray, 2010).

However, the integration of sustainability into corporate strategy remains fraught with tension. Many organizations have adopted sustainability frameworks such as Environmental, Social, and Governance (ESG) criteria and the Sustainable Development Goals (SDGs), yet their implementation often remains symbolic or *performative* (Cho et al., 2015). Reports are frequently designed to enhance reputation rather than to represent authentic ethical commitment. This gap between rhetoric and practice—between what companies say and what they actually do—has become a central issue in sustainability discourse. It raises a critical question: How do organizations truly interpret and internalize the meaning of sustainability?

From an interpretive perspective, sustainability is not an objective or fixed construct but a socially negotiated reality. It is produced through discourse, interaction, and organizational sensemaking among actors who hold diverse values and motivations (Berger & Luckmann, 1966; Burr, 2015). The process of constructing sustainability involves multiple dimensions: leadership narratives that articulate moral commitment, managerial interpretations that translate ideals into policies, and everyday practices that embody these values in action. As Schaltegger and Wagner (2017) emphasize, sustainability can only be effectively integrated when economic logic aligns with social and ethical reasoning within the organizational culture.

Recent studies show that sustainability integration depends on how organizations reconcile the tension between profit and ethics. On one hand, profit remains essential for survival and competitiveness. On the other, excessive focus on short-term gains can erode long-term value and public trust (Tilt, 2018; Deegan, 2017). The balance between these two logics—economic rationality and moral responsibility—determines whether sustainability becomes a transformative practice or a mere rhetorical instrument. In organizations where ethical reflection is institutionalized, sustainability serves as a guiding philosophy that shapes strategic decision-making. In contrast, in organizations dominated by economic logic, sustainability is often reduced to compliance or corporate branding.

This duality reflects the essence of modern management challenges: how to integrate social and profit values into a cohesive strategic framework. Scholars like Bebbington, Unerman, and O'Dwyer (2014) argue that genuine sustainability requires not only procedural change but also cognitive and cultural transformation—an alignment of beliefs, norms, and organizational identity. Hence, sustainability should be viewed not merely as a reporting tool but as a process of moral learning, where organizations continuously negotiate and reinterpret their social purpose in response to internal and external pressures.

Within the Indonesian context, the integration of sustainability into business strategy is increasingly encouraged through regulations such as the *Otoritas Jasa Keuangan (OJK) Regulation No. 51/POJK.03/2017* on Sustainable Finance and the national roadmap for sustainable business. Nevertheless, empirical studies (Fitri et al., 2024; Siahay, 2023) indicate that many firms still adopt a formalistic approach, producing sustainability reports that comply with standards but lack genuine ethical depth. The challenge lies not in the absence of policy but in the absence of meaning—how organizations understand, internalize, and act upon sustainability principles in everyday management practice.

Thus, sustainability in modern business is best understood as a socially constructed practice—a living dialogue between economic ambition and moral consciousness. This interpretive approach allows researchers to explore how leaders, managers, and employees collectively make sense of sustainability, how they negotiate the intersection between profitability and social value, and how these interpretations shape strategic behavior. By adopting this lens, the present study seeks to uncover the underlying meanings of sustainability within organizational contexts, offering insight into how businesses can achieve

a genuine synthesis between economic growth and social integrity in the 21st-century management landscape.

2. Method Research

Research Paradigm and Approach

This study employs a qualitative interpretive approach grounded in the social constructivist paradigm, which assumes that reality—including the concept of sustainability in business—is socially constructed through language, interaction, and shared understanding among organizational actors (Berger & Luckmann, 1966; Burr, 2015). Within this framework, *sustainability* is not treated as an objective managerial variable but as a subjective and dynamic social meaning that emerges from dialogue between stakeholders, corporate leaders, and employees.

The interpretive approach was chosen because it allows the researcher to uncover how individuals and organizations make sense of sustainability—how they interpret the integration of social and profit values, and how these meanings shape strategic behavior. Unlike positivist research that seeks causal relationships, this approach prioritizes depth, meaning, and context (Lincoln & Guba, 1985; Denzin & Lincoln, 2018).

Research Design

The study adopts a social phenomenological design, focusing on the lived experiences and subjective interpretations of organizational members who are directly involved in sustainability management. The design follows the principle of *phenomenological inquiry* as articulated by Creswell and Poth (2018), emphasizing the exploration of meaning-making processes within their natural social context.

This design is appropriate for analyzing how sustainability is constructed through the dialectical process of externalization, objectivation, and internalization (Berger & Luckmann, 1966):

- a. Externalization – the articulation of sustainability values through vision, mission, and leadership narratives.
- b. Objectivation – the institutionalization of sustainability into reporting systems, policies, and management procedures.
- c. Internalization – the personal adoption and embodiment of sustainability values by employees and managers.

The goal is to reveal the interpretive logic that connects strategic intent with organizational culture and everyday managerial practices.

Research Site and Participants

The research was conducted in three corporations representing different sectors—finance, manufacturing, and services—that have publicly disclosed sustainability or ESG reports and adopted the *triple bottom line* philosophy. The selection of sites and participants used purposive sampling, following the criteria that:

- a. The organization has implemented sustainability or integrated reporting practices.
- b. The company demonstrates a public commitment to social and environmental responsibility.
- c. Participants are directly involved in strategic planning, reporting, or sustainability management.

The participants included executives, sustainability managers, financial officers, CSR coordinators, and employee representatives, totaling 10–15 informants. Sampling continued until data saturation was reached—that is, when no new themes emerged from subsequent interviews (Lincoln & Guba, 1985).

Data Collection Techniques

To ensure comprehensive understanding, three primary data collection techniques were applied:

- a. In-depth Interviews – Semi-structured interviews were conducted to explore participants' perceptions and interpretations of sustainability, ethical responsibility, and

profit integration. Questions focused on how sustainability is defined, communicated, and practiced within the organization. Each interview lasted 60–90 minutes and was audio-recorded with consent.

- b. Participant Observation – The researcher observed internal meetings, sustainability workshops, and reporting sessions to capture organizational discourse and the interactional patterns through which sustainability meanings are constructed (Stake, 2010).
- c. Document Analysis – The study analyzed sustainability reports, internal policy manuals, corporate ethics codes, and public disclosures. These documents were used to identify how sustainability narratives are framed and symbolically represented in official communication (Gray, 2010; Cho et al., 2015).

All data sources were triangulated to enhance the credibility and contextual depth of interpretation.

Data Analysis Techniques

Data were analyzed using thematic interpretive analysis (Braun & Clarke, 2006), which emphasizes identifying patterns of meaning across narratives, texts, and interactions. The process involved:

- a. Transcription and Familiarization – All interviews and field notes were transcribed verbatim and read repeatedly to gain a holistic understanding.
- b. Open Coding – Segments of data were coded based on emerging concepts such as *ethical leadership*, *moral responsibility*, *symbolic reporting*, and *value integration*.
- c. Theme Development – Codes were grouped into broader themes reflecting social constructions of sustainability, such as “Sustainability as Moral Legitimacy,” “Profit with Purpose,” and “Institutionalization of Ethical Culture.”
- d. Interpretive Integration – Themes were linked with theoretical frameworks (social constructionism and critical accounting) to produce a coherent interpretation of how sustainability meanings are constructed within the organization.

The analysis was iterative, moving between empirical data and theoretical reflection in line with the hermeneutic cycle (Schwandt, 2014).

3. Result & Discussion

Result

The findings of this study reveal that sustainability in modern business strategy is not merely a technical or policy-driven concept but rather a socially constructed meaning negotiated and internalized by organizational actors. Through thematic analysis of interview data, observations, and corporate documents, three interrelated themes emerged that illustrate how the notion of sustainability is understood, enacted, and institutionalized within organizations:

- (1) *Sustainability as a moral commitment of the organization,*
- (2) *Negotiating the meaning between social values and profit logic, and*
- (3) *Institutionalizing sustainability through organizational culture and ethical leadership.*

Sustainability as a Moral Commitment of the Organization

The first theme highlights that corporate actors—particularly senior executives and sustainability managers—interpret sustainability as a moral responsibility toward society and the environment, not merely as compliance with external regulations. Profit, while important, is perceived as a consequence of ethical business behavior rather than its primary goal.

One CSR director articulated this sentiment clearly:

“Sustainability is not only about reporting or compliance; it’s about defining who we are as a company—whether we create positive impact for people and the planet.”

Document analysis further shows that sustainability values are symbolically expressed through vision statements, CEO messages, and sustainability reports emphasizing integrity, ethics, and stakeholder well-being. However, these symbolic expressions often differ in depth:

while some organizations embody sustainability as a genuine belief system, others employ it as a branding or legitimacy tool.

Thus, sustainability emerges as a moral identity that organizations construct to position themselves as socially responsible actors. It represents not just a set of performance metrics, but a form of ethical communication that connects corporations to the broader moral expectations of society.

Negotiating Meaning Between Social Values and Profit Logic

The second theme reveals that sustainability practices are shaped by an ongoing negotiation between social and economic logics within organizations. Managers frequently experience tension between maintaining profitability and pursuing long-term ethical or environmental objectives.

As one financial manager noted:

“We want to be sustainable, but we must also survive in a competitive market. Sometimes social goals need to wait.”

This negotiation process illustrates that sustainability is not a static condition, but a dynamic and contested space where different values, power structures, and organizational priorities interact. Meetings, budget discussions, and policy formulations become sites where sustainability is discussed, translated, and reinterpreted according to competing institutional pressures.

These findings align with Gray’s (2010) and Deegan’s (2017) view that sustainability embodies a *dialectical process*—a continuous balancing act between moral legitimacy and economic survival. Profit and ethics are not mutually exclusive but coexist in a fragile equilibrium shaped by discourse, leadership framing, and stakeholder influence.

Institutionalizing Sustainability Through Organizational Culture and Ethical Leadership

The third theme concerns the internalization and institutionalization of sustainability values within the organizational context. The study found that companies with open, participatory, and learning-oriented cultures demonstrate a stronger commitment to authentic sustainability. Employees in such organizations view sustainability not as a routine reporting task but as part of their ethical identity.

An operations manager described this transformation:

“Over time, sustainability became part of our everyday thinking—it’s not something we do for the report; it’s how we decide things.”

In these contexts, sustainability functions as an ethical learning process, where employees reflect on how their daily actions contribute to broader societal and ecological outcomes. Conversely, in bureaucratic or compliance-driven organizations, sustainability remains superficial—limited to formal documentation and procedural obligations.

This dichotomy reflects what Gray and Milne (2015) describe as the difference between substantive sustainability (driven by internal ethical conviction) and performative sustainability (driven by image management). The findings reaffirm that true institutionalization of sustainability requires a shift in collective consciousness supported by ethical leadership, transparent communication, and value-based decision-making.

Discussion

The findings of this study reaffirm that sustainability in business is not merely an operational concept, but a socially constructed phenomenon that emerges from the interaction between actors, institutions, and values. Rather than being a technical or regulatory matter, sustainability operates as a moral, cultural, and communicative process through which organizations define their legitimacy and ethical identity in society.

Consistent with Berger and Luckmann’s (1966) theory of *social construction of reality*, the results demonstrate that sustainability undergoes a threefold process of externalization, objectivation, and internalization. In the externalization stage, corporate leaders articulate sustainability through mission statements, policies, and symbolic commitments — framing it as part of the firm’s identity. In the objectivation stage, these moral intentions are institutionalized through measurable frameworks such as ESG indicators, sustainability reporting, and performance evaluation systems. Finally, internalization occurs when employees and managers personally adopt sustainability as a moral compass guiding everyday decision-making. This cyclical process illustrates that sustainability is not imposed from outside the organization but continuously (re)created through social interaction and shared understanding.

Sustainability as a Socially Constructed Moral Identity

The interpretation of sustainability as a moral commitment highlights how organizations use ethical discourse to construct legitimacy and reinforce their social contracts with stakeholders. This finding aligns with Gray (2010) and Adams (2020), who argue that

sustainability reporting functions not only as an informational tool but as a *moral narrative* that communicates corporate purpose.

The discourse of “doing good” or “creating impact” acts as what Hopwood (1992) describes as a *moral language of accounting* — one that conveys organizational values through structured communication. In this sense, sustainability becomes both a symbolic and practical expression of ethical identity, allowing companies to align their internal beliefs with external expectations. However, the study also observes a distinction between authentic moral engagement and strategic moral signaling. While some organizations genuinely internalize sustainability as an ethical commitment, others instrumentalize it as a form of *symbolic compliance* to enhance reputation, echoing Cho et al.’s (2015) concept of *organizational façades*.

Negotiating Between Social Value and Profit Logic

The tension between social and economic imperatives represents a central paradox in the sustainability discourse. As the findings reveal, corporate actors constantly negotiate between the pursuit of profit and the aspiration to contribute to social good. This negotiation reflects Elkington’s (1998) *triple bottom line* framework — balancing *people, planet, and profit* — but also exposes the inherent difficulties in reconciling these dimensions within market-driven environments.

Gray and Milne (2015) emphasize that sustainability reporting often embodies a *performative contradiction*: while advocating transparency and responsibility, it is constrained by capitalist logics that prioritize growth. The present findings support this view, showing that even when moral rhetoric is strong, resource allocation and strategic decisions frequently favor financial imperatives.

Yet, this tension is not purely negative. It provides what Bebbington and Unerman (2018) call a *creative friction* — a space where organizations can re-evaluate the ethical consequences of their economic behavior. Negotiation, therefore, becomes a process of organizational learning, helping firms progressively redefine success in broader societal terms.

3. Institutionalization and Ethical Leadership

The internalization of sustainability within organizational culture is largely determined by ethical leadership and participatory management structures. As observed in the data, companies with open communication, reflexive practices, and moral leadership tend to exhibit more genuine sustainability integration. This finding corroborates Adams (2002) and Schaltegger & Wagner (2017), who argue that leadership and cultural alignment are decisive for embedding sustainability into the organizational DNA.

From an interpretive standpoint, the institutionalization of sustainability represents a collective meaning-making process. Through dialogue, training, and shared experiences, sustainability becomes normalized as part of “how we do things here.” Conversely, bureaucratic organizations with rigid hierarchies tend to reduce sustainability to procedural compliance, thereby limiting its transformative potential.

This distinction mirrors Gray’s (2010) differentiation between *substantive* and *symbolic* accountability. In substantive cases, sustainability drives genuine reflection and ethical behavior; in symbolic cases, it serves as a veneer of legitimacy. Thus, sustainability’s institutionalization depends not on the presence of systems alone, but on the cultivation of ethical consciousness across the organization.

Theoretical Integration

The study contributes theoretically to the understanding of sustainability as both a moral discourse and a socio-organizational practice. Integrating the perspectives of social constructionism and critical accounting, it shows that sustainability operates as a form of “moral infrastructure” that connects economic action with social ethics. In this view, numbers, reports, and performance metrics are not neutral representations of corporate activity; they are symbolic articulations of how organizations want to be perceived (Gray, 2010; Hopwood, 1992).

Furthermore, by framing sustainability as a *constructed moral reality*, this study expands the critical literature by emphasizing the agency of actors — managers, accountants, and employees — in shaping ethical meaning through dialogue. This repositions sustainability from a managerial instrument to a collective moral project, deeply embedded in the lived realities of organizational life.

Practical Implications

From a practical standpoint, the findings suggest that achieving authentic sustainability requires more than policy alignment or regulatory compliance. It demands a cultural transformation in which moral reflection, empathy, and accountability are embedded into daily routines. Organizations should prioritize ethical leadership development, multi-stakeholder engagement, and reflective dialogue as mechanisms to nurture a shared understanding of sustainability.

Moreover, sustainability education and communication should be designed to help employees connect their work to broader societal impacts — enabling what Adams (2020) refers to as *ethical imagination* in business decision-making. Only through this process can the integration of social and profit values evolve from strategic rhetoric into a meaningful organizational ethos.

4. Conclusion

This study concludes that sustainability in modern business strategy is not a fixed managerial construct, but a socially constructed moral framework that evolves through continuous interpretation, negotiation, and internalization among organizational actors. Sustainability is not merely an instrument for compliance or competitive advantage; it represents a shared understanding of how business purpose, ethical responsibility, and economic performance can coexist within a single organizational narrative.

The findings confirm that sustainability develops through the social processes of externalization, objectivation, and internalization (Berger & Luckmann, 1966). Leaders articulate sustainability as a moral vision (externalization), organizations embed it into structures and systems such as ESG reporting (objectivation), and individuals internalize it as part of their ethical identity and daily decision-making (internalization). Through this process, sustainability becomes both an organizational practice and a moral discourse, shaping how companies perceive their legitimacy and role in society.

Furthermore, the study reveals that the integration of social and profit values is not free from tension. Rather, it constitutes a dynamic negotiation between the logics of profitability and social responsibility. Organizations that approach this negotiation through participatory culture, ethical leadership, and reflective dialogue are more likely to achieve substantive sustainability—where actions are aligned with moral values—than those adopting a symbolic or performative approach.

Theoretically, this research contributes to the growing field of critical and interpretive accounting by reframing sustainability as a socially embedded moral construct rather than a technical reporting function. Practically, it emphasizes that authentic sustainability requires cultural transformation, ethical leadership, and the empowerment of employees to engage in reflective practice. When viewed through this interpretive lens, sustainability emerges not as a corporate trend but as a living social reality—a continuous process through which organizations redefine what it means to act responsibly, ethically, and profitably in a complex world.

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