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ANTECEDENTS OF TENSIONS OF
CORPORATE SUSTAINABILITY MATURITY

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LIST OF ABBREVIATIONS

AHP – Analytical Hierarchy Process

CMM – Capability Maturity Model

CSML – Corporate Sustainability Maturity Level

CW – Corporate Website

ISDRS – International Sustainable Development Research Society

ISO – International Organization for Standardization

IV – Interview

LAVA – Lithuanian Responsible Business Association (Lietuvos Atsakingo Verslo Asociacija)

MLP – Multi-Level Perspective

NAVIT – National Network of Responsible Business Enterprises (Nacionalinis Atsakingo Verslo Įmonių Tinklas)

SDG – Sustainable Development Goals

SR – Sustainability Report

STRN – Sustainability Transitions Research Network

UN – United Nations

INTRODUCTION

Relevance

In the recent years, many drastic phenomena have occurred around the world: starting from the radical climate change to the public protests of people who are unsatisfied with their living and working conditions or even wars (Ramanauskaitė, Staniškienė, 2020). Nonetheless, the majority of climate change (which should be called “climate crisis” without reducing the impact on the environment by calling it a change), pollution of atmosphere, soil and water is caused by the human activities, such as industries, travel choices, production and consumption rates. These issues should be addressed to maintain or even improve the current situation. There are a few possible ways that could be directed towards creating a better society: from global organisations and global sustainability agreements to local governments and policies to local organisations and socially and environmentally aware actors to societies and everyday life. Though incremental solutions may not be enough to sustain the living environment, radical changes can cause a resistance in people who feel comfortable in their own routines (Ramanauskaitė, Staniškienė, 2020).

Current societal systems might be described as unsustainable. Underlying societal structures could be accounted as partially responsible for the multiple crises that humanity is facing: climate change, diminishing natural resources, economic breakdown, social inequality (Loorbach, Frantzeskaki and Avelino, 2017; Schlaile, Urmetzer, 2019). These problems are wicked and persistent (Grin, Rotmans and Schot, 2010; Rotmans, Loorbach, 2009), inveterate in the lifestyles of members of societies, untraceable and often creating new problems while getting solved (Schlaile, Urmetzer, 2019). Sustainability science seeks to bring researchers to approach these wicked problems as a transdisciplinary endeavour (McGreavy et al., 2013).

Starting to address sustainability issues from corporate level might have a more significant impact on the environment, society and the economy (Breitbarth, Schaltegger and Mahon, 2018; Hahn et al., 2014; Östberg, 2020) because industries and businesses might have a bigger contribution to it: both positive and negative as the managers are facing the inevitable necessity to improve social welfare while maximising profits (Margolis, Walsh, 2003) and adapt to the local environment amidst global integration (Marquis, Battilana, 2009; Smith, 2014). A plethora of initiatives on global, regional, local and individual levels raise the importance to address the sustainability in organisations and implement it in their everyday routines. On the international level, there are call for act on initiatives such as UN’s Agenda 2030 and the SDGs¹, OECD’s Guidelines for Multinational Enterprises², the UN Global Compact³, the UN Principles for Responsible Investments⁴, the UN Guiding Principles on Business and Human Rights⁵, the ILO Declaration on Fundamental

¹ <https://www.undp.org/sustainable-development-goals>

² <http://mneguidelines.oecd.org/>

³ <https://www.unglobalcompact.org/>

⁴ <https://www.unpri.org/>

⁵ https://www.ohchr.org/documents/publications/guidingprinciplesbusinessshr_en.pdf

Principles and Rights at Work⁶, the ISO 26000⁷; the EU promotes sustainability in organisations via “A renewed EU strategy 2011–14 for Corporate Social Responsibility”⁸, the Non-Financial Reporting Directive⁹ and many more directed at shareholder and stakeholder engagement, the Green Deal¹⁰; moreover, there are individual initiatives to promote corporate sustainability, such as Principles of Corporate Governance by the Business Roundtable¹¹, New Paradigm issued by the International Business Council of the World Economic Forum¹² or Climate Action 100+¹³ (Östberg, 2020).

Following the aforementioned initiatives, the corporate sustainability issues can be arranged into two clusters where global and local environmental policies are becoming more stringent with more standards and directives being issued alongside the management of reputation; the sustainability issues are on the high tide in the current society, and the organisations cannot disregard them (Ramanauskaitė, Staniškienė, 2020). An example of being sustainable is to be respectable and honourable employer, minding social needs of the customer, employee and the environment. Creating a social fairness climate in the organisation combined with the employee perception on CSR could contribute to the firm’s overall social reputation (Aguilera et al., 2007). The organisations keeping up with the sustainability regulations as well as minding customer needs, current trends and adjusting their strategies accordingly could result in improved commercial results and take a better stance in the market. Even though the understanding and managing actions that are needed in order to take a more sustainable path might not always be easy and clear (Ramanauskaitė, Staniškienė, 2020).

One of the reasons for the transitions to occur is caused by the need of organisations to apply sustainability decisions and policies. The thought that sustainability is becoming the key challenge for the organisations (Merad, Dechy and Marcel, 2014; Staniškis et al., 2022) should be considered not only by the sustainability and environmental field researchers, but the communities of social and management sciences as well that are incorporating the actual practice into consideration. The leaders of the organisations are standing in the face of the challenges of the modern world. Therefore, it is necessary to accept these challenges and integrate sustainability-oriented models to corporate strategies and development goals. Moreover, it is no longer questioned whether organisations should consider sustainability as an issue, but it should be more addressed how the organisations can incorporate social, economic and environmental decisions into their everyday routines (Epstein, Buhovac, 2014; Sari et al., 2020). Addressing environmental issues is not only a good advertisement for the organisation in the market, they can reflect the

⁶ <https://www.ilo.org/declaration/lang--en/index.htm>

⁷ <https://www.iso.org/iso-26000-social-responsibility.html>

⁸ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A52011DC0681>

⁹ <https://ec.europa.eu/info/business-economy-euro/company-reporting-and-auditing>

¹⁰ https://ec.europa.eu/info/strategy/priorities-2019-2024/european-green-deal_en

¹¹ <https://www.businessroundtable.org/policy-perspectives>

¹² <https://www.wlrk.com/webdocs/wlrknew/AttorneyPubs/WLRK.25960.16.pdf>

¹³ <https://www.climateaction100.org/>

organisation's stance towards the natural environment and represent a good substitution of a firm's management capabilities (Delmas, Hoffmann and Kuss, 2011; Michelon, Boesso and Kumar, 2013). The organisations that are taking sustainable actions do make a difference in their local fields. The propagation of knowledge and good practice examples can influence others to take part in the sustainability movement (Staniškis et al., 2022).

Research scope and scientific problem

Sustainability depends on the internal and external characteristics of the organisation that should be considered to be preserved and depend on the definition of what is a suitable state of the system (Merad et al., 2014). In supplement with Merad et al. (2014), companies' environmental practices are shaped by different external and internal pressures or critiques (Delmas, Toffel, 2008; Howard-Grenville, 2006; Wright, Nyberg, 2017). Emerging challenges of the environment cause organisations to change internally, adapting to the sustainability issues; therefore, some characteristics of organisations cannot be preserved (Staniškis et al., 2022). This is one of the reasons why tensions arise: the change that is influenced by the corporate sustainability requires firms to fundamentally alter their current patterns of activity (Hahn et al., 2015).

Most people and organisations alike react to the change unfavourably. The fear of change is easily explained: people feel insecure when their stable environment starts to change. It becomes unstable and requires more effort to perform routine tasks for the transitional period; the outcome of the change is unknown as well (Staniškis et al., 2022). Therefore, most organisations when asked about change describe it as "difficult", "confronting", "hard-hitting", "stressful", "tense", "painful", "uncomfortable", that it involves "strain", "stress", "unpleasantness" etc. (Kabanoff, Waldersee and Cohen, 1995). Only organisations that are expressing collegial values associated change with positive rather than negative terms and approached them enthusiastically (Kabanoff et al., 1995).

Engaging with the grand challenges of sustainability is particularly problematic for the businesses, given the long-term, complex nature of these problems and the underlying tension between economic growth and its material consequences (Staniškis et al., 2022; Wright, Nyberg, 2017). One of the main reasons why organisations address the sustainability-related changes timidly is the possible negative impact on the firm's financial performance (Damania, 2001; Delmas et al., 2011; McWilliams, Siegel, 2000), although some studies find a positive link between environmental approaches and economic results (Albertini, 2013; Delmas et al., 2011; Russo, Fouts, 1997). However, since the environmental and social issues are real, it is time to pay more attention to breakthrough, diffusion, tipping points and thresholds, because sustainability problems require accelerated transitions (Köhler et al., 2017; Staniškis et al., 2022).

The subject of organisational sustainability is being addressed in corporate responsibility and environmental research societies for several decades now (Ramanauskaitė, Staniškienė, 2020). The tensions emerging in organisations when speaking about their search and reach for sustainability have been addressed in the

scientific literature, including van Bommel (2018), Hahn et al. (2015), Passetti, Cinquini and Tenucci (2018), Wright and Nyberg (2017) (Ramanauskaitė, Staniškienė, 2020). Van der Byl and Slawinski (2015) delved deeper into the tensions of corporate sustainability and came up with four approaches that researchers use to address them. Even though tensions are defined as values in opposition, the grounding reasons for them to occur are not clear and require a more detailed approach and empirical studies (Burström, Wilson, 2018; Smith, Lewis, 2011). The antecedents of tensions of corporate sustainability transitions are not defined in the most recent literature. Some insights might be drawn from the scientific literature of the field of psychology from the 70s. The field of this research has not been thoroughly addressed in the context of transitioning economies. Moreover, there are two research approaches in the field of organisational sustainability: responsibility researchers aim to understand “what is the moral responsibility of managers and firms to society and environment?” and through this understanding help prescribe action; sustainability researchers ask “what are the connections and interdependencies of economics, society and environment?” to explain how the system can be sustained over time (Bansal, Song, 2017, p. 121). While a responsibility approach investigates the relationship between managers/firms and society and takes a normative position, railing against the amorality of business, sustainability researchers do not assume a focal actor and take a systems perspective, ringing the alarm of business-driven failures in natural systems (Bansal, Song, 2017; Ramanauskaitė, Staniškienė, 2020).

Moreover, the scientific field of sustainability is being addressed by various research networks, such as STRN¹⁴ exploring geographical, agricultural, urban and methodological approaches to sustainability transitions; ISDRS¹⁵ engaging with sustainability issues via SDGs in their nine thematic groups, covering social, environmental and economic issues. Additionally, there is a plethora of networks initiated by the universities or private stakeholders immersing with sustainability issues. However, most of them are very thematically oriented, shifting the balance towards environmental sustainability in relation to technologies (Köhler et al., 2019). Sustainability transitions science field is mostly dominated by the knowledge on technologies, innovations and environmental issues, while the social aspects are left somewhat behind (Geels, 2019). Therefore, this research focuses more on the social dimension and the experience of people in the sustainability transition and their perception on all sustainability dimensions. Sustainability transitions being long-term multidimensional changes require longitudinal approach; therefore, they are being addressed through specific points in time, i.e., sustainability maturity levels.

Several theoretical lenses are applied to study the phenomena: the multi-level perspective (MLP) provides a lens on sustainability transitions and why it can be addressed via maturity, alongside explaining where in the process, the tensions occur; the theory of paradox provides insights and an approach to tensions that do not require solving or eliminating but embracing them; the perception of the organisational

¹⁴ <https://transitionsnetwork.org/>

¹⁵ <https://isdrs.org/>

identity theory signals on the possible antecedents of tensions and how they are formed.

The scientific **problem** emerges from the inconsistency of research approaches in the field of organisational sustainability maturity levels, ensuing double results and viewpoints of emerging tensions (Ramanauskaitė, Staniškienė, 2020). This research addresses rising difficulties and their antecedents from both responsibility and sustainability research points of view, considering that the issues of organisational sustainability maturity could be assessed simultaneously. The best result could be achieved when seeing the holistic picture. The focus of the sustainability transition literature lies on the external antecedents influencing organisations' performance on sustainability transitions. The tensions that occur in corporate sustainability transitions have been addressed in the sustainability transitions literature, but the tensions of the intra-organisational level have not been described widely (Aguilera et al., 2007; Berens, Van Riel and Van Rekom, 2007; Mirvis, 2012). The underpinning of antecedents impacting tensions of corporate sustainability transitions through their maturity levels could help to understand the antecedents of tensions and what could be the possibilities in managing them.

The research **question** is why the tensions are emerging in corporate sustainability maturity?

The research **object** is antecedents of tensions of corporate sustainability maturity.

The **aim** of this PhD thesis is to reveal the antecedents of tensions of corporate sustainability maturity.

The **objectives** of this research are as follows:

1. To conceptualise the antecedents of tensions of corporate sustainability maturity and develop a conceptual framework.
2. To justify the research methodology revealing the antecedents of tensions of corporate sustainability maturity.
3. To empirically disclose the antecedents of tensions of corporate sustainability maturity.

Methodology

The epistemological approach of hermeneutic constructivism is adopted for this research, as it enables the researcher to discover meaning while interacting with individuals, expressing their experiences with the phenomena (Chamberlain, 2015; James, Busher, 2009) of corporate sustainability transitions, participating and engaging via dialogical activities, trying to keep the context in mind (James, Busher, 2009). Embedded multiple-case study approach is selected for the analysis of the antecedents of tensions of corporate sustainability maturity, consulting the researches of Eisenhardt (1989a, 1989b, 1991, 2021), Eisenhardt and Graebner (2007), Siggelkow (2007) and Yin (2008). This method is one of the best choices for continuous comparison where the empirical phenomenon is compared with the insights of other scientific researches, and the process is iterated and can easily be replicated (Eisenhardt, 2021; Eisenhardt, Graebner, 2007). Scientific literature is consulted for the insights on the antecedents of tensions of corporate sustainability

maturity, and the observations are compared with the empirical research that includes the analysis of publicly available secondary data on the organisations (websites, reports, etc.) and interviews. Secondary data should provide a distinction of maturity level of the analysed organisation, whereas the interviews could help to analyse the tensions that occur in organisations in sustainability transitions and their antecedents and provide additional information on the corporate sustainability maturity levels. Using nonprobability purposive sampling, eighteen organisations of a transitioning economy with an interest in sustainability were selected to explore the issue of the antecedents of tensions raised by this thesis. The methods for the analysis include scientific literature review, qualitative secondary data analysis, semi-structured interviews are grounded on Van der Byl and Slawinski (2015) categorisation of tensions and Hugé, Mac-Lean and Vargas (2018) proposal on the social issue maturation. The empirical research was conducted in the context of transitioning economy.

Scientific novelty and theoretical significance

This research takes on the unexplored phenomena in the sustainability transitions field and tries to distinguish why the fairly explored phenomena of tensions in sustainability transitions occur, i.e., their antecedents. The scientific literature on the antecedents of tensions is scarce. Some insights might be drawn from the psychological literature from the 1970s; similar phenomena have been described in the research on the organisational conflict, projects and total quality management fields. Thus, this research contributes and complements the scientific field of corporate sustainability with insights on why the tensions occur while transitioning by providing the categorisation of their antecedents, using the results of the empirical research.

Exploring corporate sustainability maturity provides insights and gives a perspective of social and economic parts of sustainability to the sustainability transitions field, expanding the mostly technological and environmental issues dominated area with knowledge on social and economic sustainability (Geels, 2019). The dissertation focuses more on the experiences and perceptions of the organisations and their representatives on the current occurrences, regarding social, economic and environmental sustainability.

Another aspect of scientific novelty that is covered by this dissertation is the methodological approach when exploring the antecedents of tensions of corporate sustainability maturity. A set of methods is proposed to analyse and attribute a corporate sustainability maturity level to an organisation externally as well as trying to minimise the impact of researchers' bias by using three different tools based on the information provided via interviews, corporate websites and sustainability reports. The proposed methodology can be used in further research in other contexts to identify the corporate sustainability maturity levels.

Practical significance

Organisations that are transitioning towards sustainability could benefit from the results of this dissertation mostly, as it provides insights on what is occurring during the process of maturation towards sustainability. The provided methodology can be applied in the organisations as well as a self-assessment tool. The categorisation of the antecedents of tensions gives perspective on what to expect and look for when choosing the sustainability path. The defined tensions and their antecedents provide information on the context, increasing the awareness of the situation for the stakeholders.

The results can be discussed and applied at the political level, as the organisations express the importance of the current political systems and landscape developments, providing examples and suggestions. The policies are distinguished as the main drivers for the shift towards sustainability in order to increase the momentum and be adopted throughout the context.

Structure

The thesis consists of the following parts: the first chapter analyses the core constructs of the research that are corporate sustainability maturity, related tensions and their antecedents, finalising with the conceptual framework of the research; the second chapter defines the methods that are being used in the research to explore the antecedents of tensions of corporate sustainability maturity levels empirically; the third chapter analyses the results of empirical research; the thesis is finalised by discussion and conclusions of the research. The extent of work is 165 pages; there are 13 figures, 13 tables, 286 references and 4 annexes.

1. THEORETICAL FRAMEWORK FOR THE ANALYSIS OF ANTECEDENTS OF TENSIONS OF CORPORATE SUSTAINABILITY MATURITY

“Sustainability – a desire to create a society that is safe, stable, prosperous, and ecologically minded” (Caradonna, 2014, p. 2).

This chapter analyses the core concepts of the research and their interconnectedness. Firstly, the scientific literature is advised for the definitions of the key concepts, i.e., transition; sustainability, corporate responsibility, corporate social responsibility, corporate sustainability; sustainability transition; tension; maturity; the definitions of key concepts that will be used in this research are provided regarding the findings of scientific literature. The following subchapters explore each concept in more depth, and the chapter is finalised by the theoretical conceptual framework depicting the connections between the key concepts of the research.

1.1. Conceptualisation of corporate sustainability

This sub-section of the dissertation explores how corporate sustainability is defined in the scientific research taking into consideration the synonyms of the concept. The key concepts regarding corporate sustainability are explored in Table 1. The following paragraphs analyse definitions in greater detail, including the process of transition as a time frame for the exploration of definitions, as it provides the basis for addressing corporate sustainability maturity in the following sub-section.

Table 1. Research of definitions of corporate sustainability

Concept	Definition	Reference
Sustainability, corporate responsibility and corporate social responsibility, corporate sustainability	Sustainable development	
	“Meeting the needs of the present generation without compromising the ability of future generations to meet their needs”.	WCED (1987)
	“We adopt the conceptualization of Griggs et al. (2013) as a basis for discussion: sustainability (or sustainable development) is ‘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’”.	Hugé, Mac-Lean and Vargas (2018, p. 4277)
	Sustainability	
	“Sustainability is the process of maintaining change in a balanced environment, in which the exploitation of resources, the direction of investments, the orientation of technological development and institutional change are all in harmony and enhance both current and future potential to meet human needs and aspirations”.	Humanities Education Centre (2009)
	“Sustainability allows a company to integrate its economic objectives with social ones; yet, it is difficult to think that responsible initiatives remain limited to their boundaries and, from this perspective, they can become not only a moral duty but also a potential tool for marketers”.	Baldassarre and Campo (2015, p. 7)

Concept	Definition	Reference
	“Sustainability is an idea, a process as well an overarching objective that ideally allows to address the current situation of concatenated ecological, social and economic crises, labelled together as ‘global change’ (Biggs, 2011; Hugé et al., 2016)”.	Hugé et al. (2018, p. 4277)
	“Sustainable development is a complex, long-term, multi-level, integrative, multi-actor process”.	Frantzeskaki et al. (2012, p. 23)
	“Shepherd and Patzelt’s [21] definition, which we follow in this paper, characterizes sustainability as embracing goals or objectives that focus on the preservation of nature, life support, and community” (Patzelt, Shepherd, 2011, as cited in Jacobsen, Korsgaard and Günzel-Jensen, 2020).	Jacobsen, Korsgaard and Günzel-Jensen (2020, p. 2)
Corporate responsibility	“Corporate responsibility consists of earning a licence to operate by creating value for stakeholders, including shareholders, and society. Corporate responsibility includes being consistent with ethical principles and conduct such as honesty, integrity and respect for others”.	Financial Times (n.d.)
Corporate social responsibility (CSR)	“We view CSR as an umbrella term that encompasses the policies, processes, and practices firms put in place to attend to societal demands and/or expectations of the firm”.	Den Hond et al. (2014, p. 794)
	“Corporate social responsibility (CSR) is a self-regulating business model that helps a company be socially accountable — to itself, its stakeholders, and the public. ... To engage in CSR means that, in the normal course of business, a company is operating in ways that enhance society and the environment, instead of contributing negatively to them”.	Emerald Insight (2018, p. 14)
	“CSR has been defined in about 40 different ways, referring to five different dimensions: the stakeholder dimension, the social dimension, the economic dimension, the voluntariness dimension and the environmental dimension (Dahlsrud, 2008). CSR is based on the concept of sustainable development and specifically in a corporate context. In fact, it is argued that the terms ‘sustainability’ and ‘CSR’ are used interchangeably as they are ‘very similar concepts’ (Gatti and Seele, 2014, p. 91), however ‘CSR remains a dominant, if not exclusive, term in the academic literature and in business practice’ (Carroll and Shabana, 2010, p. 86). Therefore, it can be used as an umbrella term for conceptions of business-society relations (Matten and Moon, 2008)”.	Hetze and Winistörfer (2016, p. 502)
	“The European Commission defines CSR as ‘a concept by which companies decide voluntarily to contribute to a better society and a cleaner environment by going beyond compliance and investing more into human capital, the	El-Bassiouny, Darrag and Zahran (2018, p. 796)

Concept	Definition	Reference
	environment and the relations with stakeholders' (Arvidsson, 2010, p. 339). Another definition proposed for the concept, by Du et al. (2010, p. 8), interprets it as 'a commitment to improve (societal) well-being through discretionary business practices and contributions of corporate resources'. As demonstrated, there are various definitions supplied in the CSR literature to conceptualize CSR; however, it is the definition proposed by Carroll (1991) that is referenced the most by researchers. According to Carroll (1991), 'the total corporate social responsibility of business entails the simultaneous fulfilment of the firm's economic, legal, ethical and philanthropic responsibilities. Stated in more pragmatic and managerial terms, the CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen' (Arli and Lasmono, 2010, p. 46)".	
	"The business lexicon contemplates also the expression Corporate Social Responsibility, which considers the accountability of an enterprise as the way it has to satisfy the social, environmental and economic expectations by stakeholders, coherently with the corporate strategy, and not simply a series of philanthropic initiatives (Collis, Montgomery, Invernizzi and Molteni, 2007)".	Baldassarre and Campo (2015, p. 6)
	"According to Robin and Reidenbach (1987), CSR is related to the social contract between business and society in which it operates, while business ethics requires organisations to behave in accordance with carefully thought-out rules or moral philosophy".	Fan (2005, p. 346)
	"CSR is described as a management approach for dealing with demands of stakeholders (Steurer, 2006; Wood, 1991) and proposes environmental assessment, stakeholder management and issues management as three main instruments for CSR".	Loorbach and Wijsman (2013, p. 22)
Corporate sustainability (CS)	"Over recent decades, the growing interest in corporate sustainability (CS), which is considered 'a complex synthesis of institutional factors, social value perspectives, technologies and engineered artifacts, and natural or environmental conditions' (Herrick and Pratt, 2013) (p. 4432), has gradually taken over debates in both academia and business".	Siano et al. (2016, p. 1)
	"Sustainable development when incorporated by the organization is called corporate sustainability and it contains, like sustainable development, all three pillars: economic, ecological and social".	Baumgartner and Ebner (2010, p. 77)
	"Corporate sustainability is inextricably linked to knowledge management".	Robinson et al. (2006, p. 805)

Concept	Definition	Reference
	“Corporate sustainability has been defined as the equilibrium among economic returns (i.e. profits), environmental protection (i.e. the planet) and social development (i.e. the people), without endangering future development”.	Sari et al. (2020, p. 2)
	“Corporate sustainability ‘refers to a company’s activities . . . demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders’ (van Marrewijk and Werre, 2003: 107). Corporate sustainability deals with a multitude of demands and objectives at organizational and societal levels that appear desirable in isolation but are ‘inextricably connected and internally interdependent’ (Bansal, 2002: 123). It therefore produces a decision-making context with highly ambiguous signals, where decision making strongly depends on the frame managers use (Bogner, Barr, 2000; Hodgkinson, Johnson, 1994; Kaplan, 2008)”.	Hahn et al. (2014, p. 465)
	“Corporate sustainability refers to a set of systematically interconnected and interdependent economic, environmental and social concerns at different levels that firms are expected to address simultaneously”.	Hahn et al. (2015, p. 299)
	“According to Andrew Savitz [3], a sustainable company is one that creates benefits for all stakeholders while protecting the environment and improving the lives of those with whom it interacts. The three dimensions of sustainability are interrelated, and any change in one of them will impact the others” (Savitz, 2013, as cited in Meza-Ruiz et al., 2017).	Meza-Ruiz et al. (2017, p. 752)
	“The focus of corporate sustainability is consequently to create long-term value through the implementation of a business strategy that focuses not only on the economic dimensions of doing business, but also on the ethical, social and environmental dimensions” (Sjåfjell, 2016, as cited in Östberg, 2020).	Östberg (2020, p. 6)
Transition	“Any long-term fundamental changes in societal systems (i.e., transitions) imply feedback effects and ongoing processes of transformation”.	Schlaile and Urmetzer (2019, p. 2)
	“A societal transition is ‘a radical, structural change of a societal (sub)system that is the result of a coevolution of economic, cultural, technological, ecological, and institutional developments at different scale levels’ (Rotmans and Loorbach, 2009)”.	Holtz et al. (2015, p. 42)
	“In transitions research, transitions are thus visualized as processes of multi-level (Geels, 2002), multi-phase (Rotmans et al., 2001) changes”.	Loorbach and Wijsman (2013, p. 23)
	“The term transition is broadly used in many scientific disciplines and refers to a nonlinear shift from one dynamic equilibrium to another”.	Loorbach, Frantzeskaki

Concept	Definition	Reference
		and Avelino (2017, p. 600)
Sustainability transition	“Sustainability transitions are a subset of socio-technical transitions that are associated with sustainability targets and guided by public policies as a response to ‘grand challenges’ such as climate change”.	Brauers (2022, p. 1)
	“Long-term, multi-dimensional and fundamental transformation of large socio-technical systems towards more sustainable modes of production and consumption”.	Markard, Raven and Truffer (2012, p. 956)
	“The term sustainability transitions is increasingly used to refer to large-scale societal changes, deemed necessary to solve ‘grand societal challenges’. In this article, we use this term as shorthand for transitions to sustainability—large-scale disruptive changes in societal systems that emerge over a long period of decades”.	Loorbach et al. (2017, p. 600)
	“...can be regarded as ‘multidimensional and co-evolutionary processes that involve changes in technology, user practices, business models, policies and governance approaches, and cultural meanings’ (Geels, 2018). These transition processes consequently involve long-term fundamental changes in societal systems towards more sustainable modes of production, consumption, and living (based on Loorbach et al., 2017; Markard et al., 2012)”.	Schlaile and Urmetzer (2019, p. 1)
	“The term ‘sustainability transition’ is here understood as a purposeful, long-term and large-scale structural socio-technological change. Defining characteristics of sustainability transition include different types of uncertainties and a high degree of complexity, long time frames with strong path dependencies and lock-ins, and a need for participation by different types of actors (Parris and Kates 2003; Kemp et al. 2007; Markard et al. 2012)”.	Lyytimäki, Vikström and Furman (2019, p. 26)

Sustainability and sustainable development are widely discussed by different interest groups and are commonly described by using the definition provided in the report Our Common Future (WCED, 1987): “meeting the needs of the present generation without compromising the ability of future generations to meet their needs” (Dawson, 2019). Sustainable development can as well be referred to as a process of constant change in a balanced environment, keeping in harmony the usage of resources, the direction of investments, the orientation of technological development and institutional change, minding current and future human aspirations (Humanities Education Centre, 2009). Hugé et al. (2018) refers to sustainability as being not only a process, but an idea and an overarching objective, demonstrating the importance of direction of the current decisions that tackle integrated ecological, social and economic crises, jointly called global change. Several values could be attributed to sustainability, such as societal cohesion, environmental integrity, intergenerational justice and welfare (Frantzeskaki et al., 2012) that could be described by 5

anthropocentric dimensions: ecological, social, economic, political and territorial (Allais, Roucoules and Reyes, 2017), ensuring that the development of the world is sustainable. Frantzeskaki et al. (2012) ascribes three characteristics to sustainable development. The first characteristic is the intergenerational nature of sustainable development, transcending along the time horizon between one or more generations. Scale is the second characteristic, where sustainable development can occur at different levels, though not necessarily translating into one another; certain decisions at one level not always can be ascribed as solutions in the other levels. Being context-specific is the third characteristic of sustainable development, meaning that there is a specific context dependant balance of socio-cultural, economic and ecological values (Frantzeskaki et al., 2012). Even though sustainable development is about balance, it brings perturbations, driving the disruptive innovation (Christensen, 2013; Hockerts, Wüstenhagen, 2010). Frantzeskaki et al. (2012) summarise that “sustainable development is a complex, long-term, multi-level, integrative, multi-actor process” (p. 23), attempting to be inclusive for the multiple actors among different generations.

One of the main interests of this research is the organisations. Sustainability in organisations can be referred through corporate sustainability, corporate social responsibility or sustainable development, etc. Organisations and businesses play a major role in shifting society and markets towards sustainability (Geels, Schot, 2007; Hockerts, Wüstenhagen, 2010; Schaltegger, Lüdeke-Freund and Hansen, 2016). This research is not aimed at differentiating between corporate sustainability, corporate social responsibility or corporate responsibility; it tries to adopt the main ideas of the concepts to describe the corporate transition towards sustainability, taking up the approach of Steurer, Langer, Konrad and Martinuzzi (2005) where the concepts are interpreted on different levels of specificity and conceptual nuances: corporate sustainability can be regarded as the corporate concept, corporate social responsibility as the management approach, and sustainable development is the umbrella normative societal concept above the other two.

Broadly speaking, corporate social responsibility encompasses policies, processes and practices that the organisations possess to satisfy the needs and meet the expectations of their stakeholders (Den Hond et al., 2014). El-Bassiouny et al. (2018) highlight that the European Commission defines corporate social responsibility as a voluntary decision of organisations. This decision is directed to going beyond what is required of organisations by laws and regulations to contribute to a better society, a cleaner environment and, as highlighted in the ISO 9004 standard, going beyond the quality of its services and products, meeting and exceeding the expectations of its stakeholders to achieve sustained success (International Standard Organization, 2018). Corporate social responsibility goes alongside accountability for the actions of organisations directed to social, environmental and economic expectations of the stakeholders (Baldassarre, Campo, 2015; Den Hond et al., 2014) and the relationship between business and society defined by the philosophy that the organisation adopts (Fan, 2005). Corporate sustainability as well refers to similar concepts as CSR: institutional factors, social values, technologies and environment that forms a complex system (Siano et al., 2016).

Similarly, corporate sustainability can as well be defined as a balance among economic profit, preservation of the environment and social concerns, regarding the needs of the future generations (Sari et al., 2020). Moreover, corporate sustainability has a long-term approach and is oriented towards meeting stakeholders' needs (Dyllick, Hockerts, 2002), to which Edgeman and Williams (2014) add that the triple bottom line should be met for the organisation, stakeholders and the overall society both long and short-term (Sari et al., 2020). Thus, the incorporation of sustainable development of the organisation, synthesising social value, institutional factors, technological artefacts and regarding contextual conditions can be called corporate sustainability (Baumgartner, Ebner, 2010; Herrick, Pratt, 2013). Corporate sustainability is defined as a complex synthesis of sustainable development idea being incorporated into the organisation, containing all three pillars of sustainable development: economic, environmental and social, which maintain change in a balanced environment. This definition has been inspired by Baumgartner and Ebner (2010), Hugé et al. (2018), Humanities Education Centre (2009), Siano et al. (2016). Furthermore, corporate sustainability and sustainable development encompass a time frame, which can be both long and short-termed, aiming at the long-term impact; thus, the journey, which is often referred to as the transition towards sustainability, becomes important.

There is a transition of the restructuration of societal systems that can be defined as “a radical, structural change of a societal (sub)system that is the result of a coevolution of economic, cultural, technological, ecological, and institutional developments at different scale levels” (Rotmans, Loorbach, 2009, p. 185). The transitions in the sustainability research and other communities are often used interchangeably alongside the term transformations (Schlaile, Urmetzer, 2019). Long-term fundamental changes on societal systems mean that the transitions regularly lead to unexpected and unpredicted effects on people and the planet, which reflects the ongoing processes of transformation (Schlaile, Urmetzer, 2019). There are visible patterns described by the researchers while conjoining the concept of sustainability and transitions. Sustainability transitions refer to purposeful, long-term, multi-dimensional, fundamental transformations of socio-technical systems towards more sustainable modes of production and consumption, requiring participation of different types of actors (Lyytimäki et al., 2019; Markard et al., 2012; Schlaile, Urmetzer, 2019). There are several particularities describing sustainability transitions:

- Value-laden and contested, e.g., trade-offs, such as low-carbon vs nuclear risks, conflicting views;
- Key role of public policies, purposive transitions associated with sustainability targets;
- Power and politics central, vested interests, winners and losers, coalitions and alliances;
- Complex, uncertain, long-term;
- Context dependent, different pathways;
- Multi-dimensional, systemic interaction, e.g., interaction of multiple technologies (Kern, Markard, 2016).

Corporate sustainability transitions as well fit in this definition but have a more specific context, i.e., organisations; therefore, in this research, they are viewed as long-term changes that are multi-dimensional and fundamental transformations of organisational systems towards more sustainable modes of production and consumption. As corporate sustainability transitions are complex and multi-dimensional, they need a more thorough exploration, proposedly, through the theoretical model of dynamic multi-level perspective (MLP) on transitions, proposed by Geels (2002, 2011), that is valid and broadly used today, which is described in more detail below.

As it could be seen in the figures on multi-level perspective on transitions of research by Geels (cf. Geels, 2002, Fig. 5; Geels, 2011, Fig. 2), sustainability transitions mean the interactions between power, technology, economics and culture (Geels, 2011); therefore, this multi-level perspective (MLP) will be deconstructed in the further paragraphs.

The MLP addresses the dynamics of structural change and the multi-dimensional nature of sustainability transitions (Geels, 2011), trying to address and understand both change and stability of socio-technical systems (Schlaile, Urmetzer, 2019). Even though MLP tackles sustainability issues through the entrance point of technologies and innovation, it takes various actors and endeavours into consideration, investigating the development of society (Callon, 1987; Geels, 2019; Latour, 1990). Moreover, the MLP and socio-technical approach are concerned with comprehending change processes that are disruptive because of radical innovations required by the sustainable development, thus, understanding this large-scale change as a transition (Geels, 2019). Further on, profound radical transformations are referred to as transitions as well when describing the interconnectedness of technological innovations, individual actions and dynamic societal systems that result in a change in the society (Frantzeskaki et al., 2012; Rotmans et al., 2001), in the coevolution with economy and ecology (Loorbach, Wijsman, 2013). The necessity for fundamental change is emphasized by the need to become sustainable while tackling the persistent problems that are rooted and locked in the existing unsustainable societal systems (Frantzeskaki et al., 2012; Geels, 2011; Grin et al., 2010). These problems are as well called wicked, because they are pathological and vested into the routines of societies, persisting throughout efforts to change and/or diminish them. Therefore, a transition perspective of structural systemic change that affects technologies, economies, culture, ecology, institutions and organisations can be considered as an approach to tackle these wicked problems and move the society towards sustainability, implying fundamental reorientation on markets as well shifting from one dynamic equilibrium to another (hopefully, from unsustainable modes to sustainable) (Loorbach, Wijsman, 2013).

The MLP is considered a middle-range theory, integrating theory and empirical data by conceptualising socio-technical transitions and change patterns (Geels, 2010) in the existing systems, combining concepts from science and technology studies, Schumpeterian evolutionary economics, structuration and neo-institutional theories (Alkemade, Hekkert and Negro, 2011; Geels, 2005; Geels, 2010; Geels, 2011; Svensson, Nikoleris, 2018). The MLP was developed to comprehend technological

transitions, but it evolved to be applied to the holistic exploration of sustainability transitions (Svensson, Nikoleris, 2018). The framework categorises the structuration of activities in local practices into three levels: niche, regime and landscape (cf. Geels, 2002; Geels, 2011). Strøm-Andersen (2019) provides a basic deconstruction of the MLP, where niches are conceptualised as sheltered spaces, a technological domain for radical innovations to emerge without the pressure from the market of the dominant regime (Kemp, Schot and Hoogma, 1998; Smith, Voß and Grin, 2010), though typically misaligned with the socio-technical regime (Smith et al., 2010). These spaces must be protected from the hostile competitive markets of regime, because it is where the innovation for systemic change, required by the sustainability, emerges (Geels, 2011; Hannon, 2012). Socio-technical regime level represents institutions, user groups, regulations, industrial networks or larger social entities, such as organisations that are stabilised existing systems with complex and established practices and routines with their own sets of rules and artefacts (Geels, 2019; Herrick, Pratt, 2013; Siano et al., 2016). Socio-technical landscape describes the exogenous, wider context of the regime (Geels, 2002; Geels, 2011) that has a characteristic of changing very slowly under normal conditions (Hannon, 2012), representing demographic trends, societal values, political ideologies and macro-economic patterns (Geels, 2011; Smith et al., 2010). Another distinction of the landscape is that it is very hard for the actors to change or affect it purposely because of the implicit hardness, durability and stability of the term (Geels, 2005). The alignment of trajectories between and within these levels are where transitions are produced, resulting in a regime shift (Geels, Schot, 2007; Strøm-Andersen, 2019; Svensson, Nikoleris, 2018).

The MLP is one of the frameworks developed to deconstruct transitions processes at three levels: technological niches (the micro-level), socio-technical regimes (the meso-level) and socio-technical landscapes (the macro-level) (Elzen, van Mierlo and Leeuwis, 2012; Geels, 2002; Geels, 2011; Strøm-Andersen, 2019). It is sometimes considered to be too simple, relatively straightforward, unable to capture the inherent complexity of the system change (Hannon, 2012; Smith et al., 2010; Svensson, Nikoleris, 2018). It is interesting and complementing to look at the organisational level of the MLP, best described by the regime level. A regime could be defined as a group of actors sharing a set of rules that are unique to that regime; interconnectedness and partial overlapping of different regimes guiding the actors in a socio-technical system that is referred as the socio-technical regime (van Mossel, van Rijnsoever and Hekkert, 2018). There are different actors at play when transitioning towards sustainability, because sustainable development does not address the needs of an exclusive group, but incorporates the interests of multiple groups of social actors, even different generations (Frantzeskaki et al., 2012; Ramanauskaitė, Staniškienė, 2020). The organisations are an important part of sustainable transitions, transforming societies and markets; therefore, the relationship of business role in this transition is an important aspect to be explored, complementing the outlook, regarding the type and size of the organisations (Geels, Schot, 2007; Loorbach, Wijsman, 2013; Ramanauskaitė, 2021; Schaltegger et al., 2016). Even though the MLP is better suited for exploring historical narratives of sustainability transitions (Elzen et al., 2012; Geels, Schot, 2007; Svensson, Nikoleris, 2018), it will

be used to try and detangle the causal relations of socio-technical regime transitions towards sustainability.

Since this research concentrates on the meso-level, the focus is on the regime, where the straits of organisations can be seen. The description of the representation of the MLP could be described in the following way. The socio-technical regime has seven dimensions: industrial networks, techno-scientific knowledge, sectoral policy, user practices and market, technology, infrastructure and culture. Relatively long arrows represent steadily continuing incremental processes. These seven dimensions are connected and co-evolve together, but they have their own transformational pathways. This may result in tensions, represented by shorter diverging arrows, indicating uncertainty and differences of opinion (Geels, 2002). The linkages between dimensions may be weakened during longer periods of transitions. If the regime is confronted with problems, possible changes in the landscape level and tensions emerge: the linkages in the configuration ‘loosen up’ (Geels, 2002). During this process, “windows of opportunities” may be created by tensions in the socio-technical regime, resulting in possibilities for radical innovations to break out at the niche-level (Geels, 2002). This as well proves that the tensions are to be exploited to the advantage of the organisations and not to be solved as problems.

However, there still are discussions whether the regime is represented fairly by the MLP. The regimes are often black-boxed and interpreted as inert and highly stable aggregated structures (Karlton, Sandén, 2012; Smith et al., 2016; Steen, Weaver, 2017), not incorporating the importance of the role of agencies or actors to the concept (Berkhout, Smith and Stirling, 2004; Genus, Coles, 2008; Strøm-Andersen, 2019), centring around technological development rather than incorporating social dimension when focusing on the socio-technical regimes, the social constructs, such as culture, institutions or behavioural patterns, only when convenient for the deconstruction of technological change (Hannon, 2012; Holtz, Brugnach and Pahl-Wostl, 2008).

Moreover, the changes towards sustainability, even though discussed in the scientific literature, have significant grey areas, which create a field for discussion and exploration. Therefore, the next chapter is dedicated to exploring corporate sustainability maturity in more detail, trying to encompass the transition process into more tangible and empirically explorable concept of maturation.

1.2. Maturity of corporate sustainability

In this thesis, sustainable transitions are facilitated into sustainability maturity levels of the organisations as transitions are long-term, complex processes, making it intangible to explore in the format of the doctoral dissertation. Maturity in the organisation defines to what extent the processes of organisation provide satisfactory outcomes for the stakeholders as well as its capabilities advancement towards an effective strategy and process management (Terouhid, Ries, 2016). Nonetheless, there is no final stage of maturity in organisations, which makes it practical to describe maturity by a particular degree that measures and characterises maturity of the organisation (Andersen, Jessen, 2003). This could be applied to corporate sustainability as well, where no organisation can be maximum sustainable, having no

space for improvement, thus making it pragmatic to view corporate sustainability through its maturity levels. However, the sustainability maturation in an organisation can be perceived through a lens of social issue maturation and described as an organisation being aware and taking ownership over sustainability issues, where the evolvement or maturation could be observed through phases, tasks and results (Hugé et al., 2018; McGrail et al., 2013). The measurement of maturity of the organisations has been discussed in scientific literature, and it is as well being analysed in the context of corporate sustainability maturation in the contemporary works of the field. The following paragraphs investigate corporate sustainability maturation and its phases in more detail.

Since sustainability transitions are long-term changes, a more defined timeframe is more beneficial and logical for the scope of the thesis. Therefore, corporate sustainability transitions will be addressed through the lens of their maturity. In the process of maturation, the organisations develop skills and become more advanced in managing their activities and processes (Terouhid, Ries, 2016). The incorporation of sustainability issues into the organisation, at the best scenario, should affect all areas of corporate activities, and developing as an organisation would mean developing sustainably. Corporate sustainability maturity is going to be viewed as suggested by Hugé et al. (2018) through the key stages motivated by the social issue maturation process: Phase 1: Emergence, Phase 2: Popularisation, Phase 3: Formalisation into a governance framework and Phase 4: Maturity reflected in normative changes (i.e., taking sustainability as a norm). Most relevant maturity definitions are provided in the Table 2.

Table 2. Maturity definitions

“Mature – Having reached the most advanced stage in a process”.	Oxford Lexico ¹⁶
“Maturity in organizations ... investigates whether an organization has advanced in becoming capable of managing organizational processes and effectively proceeding towards its strategies”.	Terouhid and Ries (2016, p. 913)
“Our view is that maturity within the business community is best explained as the sum of action (ability to act and decide), attitude (willingness to be involved), and knowledge (an understanding of the impact of willingness and action)”.	Andersen and Jessen (2003, p. 458)
“Social issue maturation refers to growing awareness of a particular issue, and to a growing ownership of that issue by an organization, institution and/or community (McGrail et al., 2013)”.	Hugé et al. (2018, p. 4279)
“For a presentation of sustainability in organisation, a four-level maturity grid is used: level 1 stands for a rudimentary level; maturity level 2 marks that an elementary integration of this aspect is focused on compliance with sustainability-related laws; level 3 represents a satisfying consideration and maturity; sophisticated maturity is defined by level 4”.	Baumgartner and Ebner (2010, p. 81)

¹⁶ <https://www.lexico.com/definition/mature>

Most commonly, the process maturation refers to the capability maturity model (CMM) proposed by Paulk, Curtis, Chrissis and Weber (1993) that describes the maturation of software developing organisations. Their model provides steps and characteristics of five maturity levels that are supposed to lead to continuous process improvement when developing software. Even though referring to the quality management, the continuous process improvement is based more often on gradual, evolutionary steps, sustainable transitions than requiring revolutionary innovation and radical decisions (Geels, 2002; Rotman, Loorbach, 2009). CMM identifies that a certain culture must be established by going step-by-step and building a foundation for the next level in an organisation in order to reach excellence and mature (Paulk et al., 1993); however, maturation of sustainability might transpire in discontinuous, cyclical paths, skipping levels whilst reacting to the changing environment; the linearity of transition is not guaranteed (Hugé et al., 2018). Nevertheless, the phases of sustainable transitions can be described and characterised according to their state of maturity in the internal and overall contexts. Several studies have already used a concept of sustainability related to the issue maturity (Bastas, Liyanage, 2019; Baumgartner, Ebner, 2010; Hugé et al., 2018; Machado et al., 2017; Marques-Mendes, Santos, 2016; Robinson et al., 2006; Sari et al., 2020; Willard, 2005), with the majority of scientific literature referring to the study of Baumgartner and Ebner (2010).

One of the main steps towards the optimised maturity level is corporate sustainability communication. Taking the notice of different corporate sustainability approaches and the organisation's perception of itself, the present research draws attention to the way the organisations present themselves, understanding the impact of their willingness, knowledge and attitude (Andersen, Jessen, 2003; Ramanauskaitė, Staniškienė, 2020). When looking for a partner, an investment opportunity or general information about a company, the first place to start might be its website or the report that the organisation provides. The question is what is expected to be found about the general interests of the company and, even more specifically, about its sustainability. Organisations represent one part of the social construct of the country and can surely influence its development path, preferably, towards sustainability (Ramanauskaitė, Staniškienė, 2020).

Communicating and engaging with their stakeholders is crucial to any kind of organisation. Corporate communication plays a major role in stakeholder relationship management (Hetze, Winistörfer, 2016; Newig et al., 2013; Ramanauskaitė, Staniškienė, 2020). The authors as well recognise that maintaining and managing communication activities with the stakeholders to contribute to a positive corporate reputation is one of the aims of corporate communication. When talking about "sustainability communication", the term "corporate responsibility communication" is used most frequently by the researchers (Ramanauskaitė, Staniškienė, 2020). Corporate responsibility is the second most important attribute contributing to boosting a positive corporate reputation (Hetze, Winistörfer, 2016). When engaging with stakeholders, the organisations can have a better understanding of what is expected to be found within their sustainability communication (Vollero et al., 2019). Corporate responsibility communication is considered as a legitimating activity for the organisation and its importance in the eyes of the society; hence, its stakeholders,

have been growing (Deegan, 2002; Luo, Zheng and Maksimov, 2015; Navis, Glynn, 2011; Vollero et al., 2019). Appropriate management of stakeholder relations is still an emerging issue in the sustainability field, and the proper use of marketing and communication tools are needed to be used consciously in order to avoid greenwashing (Gond et al., 2012; Jacobsen et al., 2020). Sustainability communication could be beneficial to the organisations, providing higher interest of possible shareholders/investors, better public image (Hetze, Winistörfer, 2016; Vollero et al., 2019), social legitimacy (Vollero et al., 2019), the overall success of the company (El-Bassiouny et al., 2018). Although, there are instruments of corporate sustainability communication assessment that are available, no single effective formula of communicating sustainability has been devised yet (Ramanauskaitė, Staniškienė, 2020).

Looking at the sustainability communication practices of organisations might reveal some insights of the actual tensions or the ones they declare, revealing whether sustainability is visible in the core attributes (Ramanauskaitė, Staniškienė, 2020). Sustainability transitions are long-term, complex, fundamental transformations of organisational systems (Markard et al., 2012). They are part of the social construct and can be addressed at different levels of maturation (Ramanauskaitė, Staniškienė, 2020). Describing and measuring maturity is rationalised to be more subjective than objective (Andersen, Jessen, 2003), providing more freedom or analysing; thus, more ways to go astray. Therefore, it is important to set rules for measuring and analysing maturity of sustainable transitions in organisations, because a precise maturity level provides a foundation for achieving success in maturation and process improvement (Pauk et al., 1993). These maturity levels or phases comprise measurement-driven maturity models and most of them are standards or sets of criteria for organisations to evaluate their own management excellence (AlShathry, 2016), addressing hierarchy and systemic patterns in the pathway of developing organisational capabilities (Sari et al., 2020).

Maturity measurement provides insight to what extent certain processes are characterised, controlled, maintained and improved (Pauk et al., 1993), evaluating whether the requirements of each maturity level have been achieved (Benmoussa et al., 2015). In order to provide a more detailed approach, each maturity level should have achievable performance indicators identified (Sari et al., 2020). However, measuring sustainability maturation is tricky and somewhat subjective, applying this both to internal and external measurement with only few numeric or tangible indicators to identify (i.e., sustainability report, sustainable activities, promotion, sustainable brand) and not getting lost in the qualitative information that might be misleading as well. Previous studies have used 3 to 6 levels to describe maturation, starting from the level zero, where the issue is ignored or not addressed, to level six, where the issue is the most matured. Even though not all analysed studies were describing sustainability, some insights could be applied to the field. These further paragraphs are going to look into the commonalities of each level described by different researchers, attributing certain characteristics to a level that has the most similarities to other authors' findings. Since there are six levels at most, all of them are going to be described, starting from level 0 with no attention to the sustainability

raised up to level 5, i.e., the issue being mature. As it can be seen in Table 3, a rhetorical line can be drawn between the levels of corporate sustainability maturation with certain attributes ascribed to each level, starting from immature and unaware or denying organisations to the advancement of maturation and affecting stakeholders through corporate activities. The selected articles for the analysis can be related to corporate sustainability maturity or directly address the aspect. Table 3 as well represents the context in which the cited research was conducted and whether the assessment was internal or external.

Table 3. Literature analysis of maturity levels

	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Context	Evaluati on
Paulk et al. (1993)		Initial. The software process is characterized as ad hoc	Repeatable. Basic project management processes are established to track cost, schedule and functionality	Defined. Documented, standardized and integrated processes into a standard software process for the organization	Managed. Detailed measures of the software process and product quality are collected	Optimizing. Continuous process improvement is enabled by quantitative feedback from the process and from	Capability maturity model for software developing organisations	Internal
Willard (2005)	Pre-compliance. The company feels no obligation beyond profits	Compliance. The business manages its liabilities by obeying the law and all labour, environmental, health and safety regulations		Beyond compliance. The company moves from defence to offence	Integrated strategy. It re-brands itself as a company committed to sustainability and integrates sustainability with key business strategies	Purpose and passion. Driven by a passionate, values-based commitment to help build a better world because it is the right thing to do	Corporate sustainability stages	Internal
Robinson et al. (2006)		Start-up stage. Increasing awareness of benefits for business improvement	Take-off stage. Developing KM strategy and working definition	Expansion stage. Increasing the visibility of KM leadership and initiatives	Progressive stage. Improving the performance of KM activities	Sustainability stage. Sustaining the performance of KM activities	Knowledge management maturity roadmap for corporate sustainability	External

	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Context	Evaluation
Baumgartner and Ebner (2010)		Rudimentary level, possibly beginning consideration of sustainability aspect in the company	Elementary integration of this aspect is focused on compliance with sustainability-related laws but going slightly further		Satisfying consideration and maturity of a specific sustainability aspect (often above the industry average)	Outstanding effort towards sustainability	Sustainability strategy maturity	Generic
McGrail et al. (2013)	Observation. Discovery. Trigger event(s) or phenomena	Emergence. Initial theorisation, discourse development. Initial advancement of theories	Popularisation. Growing awareness. Formation of issue-specific organisations	Challenge. Intensified societal engagement. Growing research interest	Governance. Policy responses. 'Big business' visionaries show leadership	Normative. Socialisation. In-depth, mainstream public understanding and ownership/management of the issue	Social issue maturation framework	External
Marques-Mendes and Santos (2016)	Negation	Observance	Efficiency	Strategic innovation	Strategic integration	Transformational	CSR phases of development and company CSR strategic integration	Internal
Machado et al. (2017)		Compliance and conformity	Operations' eco-efficiency.	Sustainability management system	Network and stakeholders' integration.	Sustainable operations' integration.	Maturity levels for	External

	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Context	Evaluation
			Operations (internal and external) efficiency and productivity		Sustainability considered a key business strategy with established CSR principles	New business model is defined	sustainable operations	
Parker et al. (2017)		1. Willing to change	2. Want to change	3. Ready for change	4. Systemic change	5. Corporate culture	Operations sustainability maturity	External
International Standard Organization (2018)		1. Informal or ad hoc	2. Somewhat documented, partly ad hoc	3. Known and key aspects managed	4. Systemic management, standardisation	5. Monitored, reviewed, evaluated, implemented, maintained, planned, all is considered	Organisational maturity/management system maturity	Internal
Hugé et al. (2018)		Emergence phase, communication and networking among different categories of actors is key	Popularization phase is built on a broadening of support base and the planning of future management steps		Formalization, in which a commitment from the central administration and the set-up of some type of sustainability office structure is the key	Maturity in the organizational uptake of sustainability, a network of interlinked, innovative sustainability entrepreneurs is necessary	Sustainability maturity in engineering faculties	External

	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Context	Evaluati on
Bastas and Liyanage (2019)	“0” – no evidence of implementation	“1” – informal/inadequate processes in place	“2” – partially implemented. Sustainability priorities are established	“3” – formal process in place, inclusive of all VOS TBL sustainability parameters. Sustainability priorities are established	“4”–“3” plus evidence of continuous improvement	“5” – fully implemented inclusive of all GRI sustainability indicators	Maturity of sustainable supply chain quality management	External
Sari et al. (2020)		The initial stage: Immature organisations in which the processes are undefined and applied on an ad hoc basis		The managed stage: organisations in which process management is weak, because of the organisational deficiencies		The optimised stage: mature organisations in which process management is applied to measure organisational performance and evaluate the process improvement efforts/programmes	Corporate sustainability maturity model	Internal
Pizzutilo and Venezia (2021)	Laggard	Aware		Implementer	Exploiter	Pioneer	Social responsibility maturity integration in	Generic

	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5	Context	Evaluati on
							higher education institutions	

Level 0: this level is mostly understood as the phase where an issue or a problem (in this case sustainability) is negated (Marques-Mendes, Santos, 2016), not implemented, or there are no evidence of sustainable practices (Bastas, Liyanage, 2019) or pre-compliance where organisation does not feel obligated to participate in sustainability related issues, even braking the law, if necessary (Willard, 2005). The observation of the issue and its initial discovery could be attributed to this level as well, where no further action has been taken yet (McGrail et al., 2013); it as well goes to the next level as the initial stage of recognising sustainability related issues. Nevertheless, an organisation should be naïve not to consider sustainability even the slightest.

Level 1: a state where sustainability is addressed in the organisation in the initial form. The awareness of the issue is emerging (Robinson et al., 2006), but the activities regarding it are carried out ad hoc, unsystematically, chaotically (International Standard Organization, 2018; Paulk et al., 1993; Sari et al., 2020); management mechanisms are not aligned with sustainability priorities or aligned informally (Bastas, Liyanage, 2019); the issue is considered and communicated among stakeholders (Baumgartner, Ebner, 2010; Hugé et al., 2018; McGrail et al., 2013). However, this stage is most commonly characterised as compliance with the laws and regulation, obeying the rules and making the required minimum to keep the business running (Baumgartner, Ebner, 2010; Machado et al., 2017; Willard, 2005). Corporate sustainability of these organisations could be described as immature, reactive, based on egocentric reasons (Sari et al., 2020), becoming aware that the organisation can benefit from implementing sustainability related solutions (Robinson et al., 2006).

Level 2: this phase could be characterised by growing interest in sustainability, more of the stakeholders being aware of the issue; it is becoming more popular (McGrail et al., 2013) and future oriented (Hugé et al., 2018); the operations and processes are becoming more focused on sustainability and efficiency (Machado et al., 2017; Marques-Mendes, Santos, 2016); by being managed more thoroughly, the processes and tasks can be repeated easier (Paulk et al., 1993), avoiding mistakes and waste. However, this stage prioritises some, but not all sustainability priorities (Bastas, Liyanage, 2019; International Standard Organization, 2018), though trying to take a step further from the legal requirements (Baumgartner, Ebner, 2010).

Level 3: this phase can be characterised by visible action and determination to go beyond the legal requirements, beyond compliance (Willard, 2005), have the key processes and aspects documented, formalised, standardized and managed (Bastas, Liyanage, 2019; Danson, Kierulf, 2016; International Standard Organization, 2018; Machado et al., 2017; Paulk et al., 1993), involving stakeholder relationship management towards sustainability (Sari et al., 2020), though showing some fragmentation (Sari et al., 2020; Willard, 2005). Sustainability is still perceived from an egocentric perspective as a means for profit and increasing economic results (Machado et al., 2017; Marques-Mendes, Santos, 2016; Willard, 2005).

Level 4: this stage, as the final stepping stone towards the maturation of corporate sustainability, reveals a shift in values, where sustainability related issues are incorporated into the core of the organisation, disclosing altruistic tendencies (Machado et al., 2017; Marques-Mendes, Santos, 2016; Willard, 2005), possibly

performing above the industry average and showing leadership (Baumgartner, Ebner, 2010; McGrail et al., 2013). Nonetheless, it includes not only managing and measuring its activities, a company directs actions towards improvement (Bastas, Liyanage, 2019). In this phase, corporate sustainability is formalised into strategy (Hugé et al., 2018; Marques-Mendes, Santos, 2016), committed to satisfy the needs of all stakeholders (Hugé et al., 2018; Machado et al., 2017; Willard, 2005).

Level 5: the state of matured corporate sustainability is driven by altruistic incentives as well as compassion, dedication and commitment (Willard, 2005); sustainability is integrated into all business processes, creating new/improved business model (Machado et al., 2017), a normal routine (Robinson et al., 2006) that is monitored, reviewed, evaluated, implemented, maintained, planned and improved accordingly (International Standard Organization, 2018; Paulk et al., 1993; Sari et al., 2020), maintaining close contact with stakeholders and building alliances (Marques-Mendes, Santos, 2016; Sari et al., 2020) to build better societies and world (Willard, 2005) with their outstanding effort towards sustainability (Baumgartner, Ebner, 2010).

However, the evaluation of corporate sustainability maturity is rather qualitative than quantitative, making it more subjective and easily biased regarding the content of information that is available on the corporate activities and initiatives. More detailed maturity assessment frameworks are used intrinsically by the organisations to evaluate themselves, while frameworks or models for external evaluation are less detailed, providing rather obscure guidelines for assessing secondary data and interviews/panel studies. The more levels there are in the maturity framework, the more detailed their descriptions and evaluation guidelines and indicators there must be to visualise the maturity of the organisational issue that is concerned. External corporate sustainability maturity assessment could be encumbered by limited secondary information availability and biased informants, who might want to favour their organisation or have limited view due to their qualifications. A more detailed description of external corporate maturity evaluation will follow in the methodology section. In order to minimise the possibility of misinterpreting information and avoid the lack of data that is available, distorting the results, it is optimal to choose less maturity levels that describe corporate sustainability. McGrail et al. (2013) uses several environmental issues, such as climate change or ozone protection, to visualise social issue maturation. Putting them together allows addressing sustainability transitions in general and how it matures in a smaller environment of an organisation rather than overall. Therefore, social issue maturation framework is selected to assess corporate sustainability maturity in this thesis. The process of maturation is understood in line with growing awareness of the issue by the organisations and accordingly increasing the willingness for action and actual sustainability activities. The more mature is the organisation regarding sustainability, the more likely it is to have sustainability under its strategy, take ownership for its actions and impact on the environment. This study takes the approach of Baumgartner and Ebner (2010) and Hugé et al. (2018) and uses four corporate sustainability maturity levels described further on. Each level is characterised by using the characteristics described in the literature analysis and depicted in Table 3.

Level 1: rudimentary or **emergence** level where sustainability is only starting to be discussed in the organisation; no rules are set, except for those that are defined by the law. All of the aspects given in the scientific literature maturity level analysis apply that were attributed to Level 1. However, in case there are organisations that do not take any kind of ownership of sustainability-related issues in their activities, their sustainability maturity will be ascribed to Level 1.

Level 2: **popularisation**. At this point of sustainability maturation, an organisation takes a step further towards sustainability, it becomes more popular and more widely debated in the organisation; however, sustainability is only fragmentarily visible in the processes and the documentation of the organisation, or not visible at all; it might be incorporated ad hoc, having random initiatives at all levels of the organisation. Most of level 2 and 3 characteristics of the literature analysis can be attributed to this level as well, since sustainability still relies on egocentric incentives.

Level 3: **formalisation** of sustainability activities reveals the consistency in the organisation's actions to achieve it. In this case, it is well documented; the indicators are attributed to measure the performance and implement improvement strategies. When benchmarking, an organisation can be considered above the industry average in the coverage of sustainability related issues. Level 4 attributes of literature review can be assigned to this level of formalisation.

Level 4: **optimisation**. However, as complete sustainability cannot be reached, and there is always space for improvement, this level indicates an outstanding effort to achieve corporate sustainability. Level 5 of literature analysis can be used to define this level, where an organisation utilises sustainable business model, builds or takes part in sustainability related associations, involving all groups of stakeholders. At this stage, sustainability is more a norm than a concept to be debated.

Sustainability transitions pose inherent tensions, which are crucial in the process; therefore, the insights about them as well as the reasons why they occur and when to expect them remain an important area. This research does not aim at omitting, diminishing or ignoring the tensions of corporate sustainability transitions, because they help ignite the innovation process (Dougherty, 1996). It seeks to further explore them, firstly, by looking at the scientific literature, and secondly, by trying to understand the reasons for them to occur, i.e., their antecedents. These two phenomena are explored in the following two subchapters. Complementing sustainability transitions' scientific field with the knowledge on what organisations might expect when engaging in this long-term complex change might pose interesting prospects for both scientists and organisations.

1.3. Tensions of corporate sustainability

The definition of corporate sustainability shares an aspect of inherent tension (Frantzeskaki et al., 2012; Passetti et al., 2018; Slawinski, Bansal, 2012). Therefore, it is essential to explore this concept in more detail. Tensions are objectives that seem to be in conflict: they are values in opposition and are often treated as either/or choices when they should be treated as both/and dynamics (Quinn, 2015), involving both complementary and competition (Epstein, Buhovac and Yuthas, 2015) between different dimensions (Haffar, Searcy, 2017). Looking at organisations outside the

concept of sustainability, they often appear to be “messy thing”, encompassing different agendas (Ashforth, Reingen, 2014). The researchers that are exploring these inconsistencies and contradictions in organisational life can refer to them as tensions, dilemmas, double binds, oxymorons, ironies, antinomies, dialectics, dualities or paradox (Ashforth, Reingen, 2014; Fang, 2012; Margolis, Walsh, 2003; Smith, Lewis, 2011).

Organisational paradox and ambidexterity researchers as well partake in the investigation of corporate tensions, where the tension might be seen as the polarity of social relations that blurs the interdependencies of contradictions (Andriopoulos, Lewis, 2009; Lewis, 2000) as well as bringing the conflict in demand of exploration versus exploitation activities (March, 1991) of the organisation, its resources and strategic focus (Berghman, 2012; Van der Byl, Slawinski, 2015; Raisch, Birkinshaw, 2008; Tushman, O'Reilly, 1996). Consisting of two poles, the paradox seems logical from an individual pole point of view; however, when conjoined, it seems illogical, thus defining the tension (Wannags, Gold, 2020). The paradox lens and exploitation-exploration paradigm can be used to portray the seek for sustainability as “exploring introduces novel innovations to achieve long-term sustainability, while exploiting finds operational efficiencies in existing products for short-term performance” (Smith, 2014, p. 1593), bringing fruits from the past exploration to the current exploitation (Wareham, Fox and Cano Giner, 2014). In this research, the tensions are viewed as values in opposition between individuals and organisation inside the organisation (between all levels of management and employees and in and between departments), though not in a way that requires solving tensions (Lüscher, Lewis, 2008), but to use them for managing sustainability transitions in taking the approach of the meta-theory of paradox, relying on the work of Schad, Lewis, Raisch and Smith (2016).

As mentioned, the tensions are inherent to sustainability transitions. The transitions approach is fit for exploring the tensions of corporate sustainability, because it tries to bridge the gap between sustainability transitions demand for commitment to long-term fundamental change that brings uncertainty and corporate need for specificity, short-term goals and incremental steps to make that transition more practical and manageable (Frantzeskaki et al., 2012). Through the MLP approach, this research tries to explain where and what tensions occur in the organisations; even though it is important to highlight the difference between the terms of the socio-technical system and the socio-technical regime, which both can be used to explore organisations in transitions but using different perspectives. The socio-technical system describes measurable and tangible elements, such as regulations, infrastructure, public opinion, consumption patterns, artefacts; whereas socio-technical regime is more concerned with the intangible, i.e., the underlying deep structures, such as engineering beliefs, routines, heuristics, policy paradigms, promises, visions, social norms and expectations (Geels, 2011). “So ‘regime’ is an interpretive analytical concept that invites the analyst to investigate what lies underneath the activities of actors who reproduce system elements” (Geels, 2011, p. 31), thus making the exploration of tensions viable when looking from the MLP perspective and transitions approach.

As it could be seen from the description and definitions of sustainability transitions, there is a tension between the long-term aim for radical change and the short-term necessity for specificity of implementation and incrementality (Frantzeskaki et al., 2012). Preferably, the organisations choose to slow down the pace of change or defer it in total (Smink, Hekkert and Negro, 2015). Köhler et al. (2017) suggest that the slow pace of sustainability transitions is concerning. However, there has not been found a way to accelerate the change, because the reasons behind the speed of change are unclear (Köhler et al., 2017). Wright and Nyberg (2017) point out that the organisations with exemplary environmental practices tend to delay normalisation of them by creating temporary compromises, which satisfy the market in the short run. This could be explained by drawing on the contradiction between the social, economic and environmental goals and the profit, which is characterised with inconsistencies, short-term competition for resources and long-term benefits (Epstein, Buhovac, 2014). Therefore, visualising the transitional timeline becomes crucial for organisations when implementing sustainability-oriented decisions, keeping on track shields organisations from getting astray in the process of sustainability transition, which might incidentally alter their identity.

As corporate identity directly relates to the values (International Standard Organization, 2018), it is not surprising that the values become opposed in the organisation that is built by people with their own sets of values. However, knowing the organisational set of values and having them defined brings clarity how the organisation identifies itself and what the stakeholders might expect. The characteristics of corporate identity as well include mission, vision and culture that are in a dynamic relationship with the values and among themselves (International Standard Organization, 2018). When an organisation incorporates sustainability related ideas and values into its routine, it might have an impact on changing the culture of the organisation, which is rarely welcomed, resulting in inter-organisational tensions. The context is important as well when considering forming or adapting corporate identity. Keeping the context in mind, when addressing sustainability issues, corporate values and culture might become cumbersome, because keeping track of every activity in the organisation and how it affects and is seen in the light of (un)sustainability requires thorough knowledge and a holistic vision. Therefore, the scientific literature suggests other common tension of keeping corporate actions and stated identity in line, which often become opposed in the process of transitioning (Passetti et al., 2018). However, for sustainability to become a part of the organisation, it should be incorporated into the strategic level and decision-making processes.

Further on, a change in business model becomes inevitable if sustainability is not intrinsic for the stakeholders of the organisation. Hannon (2012) analyses innovative business models in sustainability transitions in his PhD thesis and highlights that when an existing organisation tries to adapt to the sustainability issues, it continues to operate its existing business model and needs to do it effectively. This corresponds to the tension raised by Chesbrough (2010) where an organisation has to change its business model based on the existing technologies to a new one that is parallel to the disruptive technologies, required by sustainability transitions. This transition might bring a lot of new, unknown aspects that threaten to change the

existing routines, culture, rules and norms for people in the organisation, therefore, bringing reluctance (Hannon, 2012). Nonetheless, it is important to know how to organise transition and manage it when adopting a new business model, attributing resources, and the internal infrastructure must be deliberate when orienting towards sustainability. Otherwise, there is a chance to become lost in the process and opaque to the outside stakeholders (Teece, 2010).

Hopefully, this brings more clarity on how to understand the tensions as values in opposition in the organisation when transitioning towards sustainability. Moreover, the exploration of categorisation of tensions by several authors is addressed and visualised in Table 4.

Table 4. Categorisation of corporate tensions related to sustainability

Authors	Object of analysis	Categories of tensions	Subcategories of tensions
Smith and Lewis (2011)	Organisational tensions	Paradox	Belonging
			Performing
			Organising
			Learning
		Dualities	Internal boundary creates distinction and highlights opposition
			External boundary encourages synergies by constructing the unified whole
Van der Byl and Slawinski (2015)	Corporate sustainability tensions	Dilemma	
		Dialectic	
		Strategic direction	Natural environment and competitive advantage
			Economic profit versus environment and society/ethics
			Market versus nonmarket
			Integrating sustainability to the strategy
		Domain	Time and space
			Agency versus organisation
			Local versus global
			Climate change
		Strategy implementation	Symbolic versus substantive
			Supply chain efficiency versus environmental performance
			Corporate social responsibility and quality
			Innovation and environmental performance
			Production and safety
			Stakeholder management and economics
			Regulatory uncertainty and competitive advantage
			Reputation and employee retention
			Ethical investing

Authors	Object of analysis	Categories of tensions	Subcategories of tensions
			Financial performance versus environmental performance
Hahn et al. (2015)	Tensions in corporate sustainability	Individual/organisational level	Personal versus organisational sustainability agendas
			Corporate short-term versus long-term orientation
		Organisational/systemic level	Isomorphism versus structural and technological change
			Efficiency versus resilience of socioeconomic systems
Haffar and Searcy (2017)	Tensions and trade-offs in corporate sustainability	Macro, private value–shared value	Performance dimension (social/environmental performance vs financial performance, environmental performance vs social performance)
			Time (short term vs long term)
			Stakeholder (among conflicting stakeholder demands)
		Micro, scope–depth	As stakeholder inclusion, performance targets, among conflicting performance target areas
			As stakeholder communication, implementation approach, among conflicting implementation approaches (per target)
		Measurement–management	Management approach (centralised vs decentralised)
			Measurement approach (relative vs absolute)
Wannags and Gold (2020)	Tensions in corporate sustainability transition	Tensions between private and shared values	
		Tensions between individual and organisational agendas	
		Tensions between isomorphism and structural and technological change	
		Tensions between efficiency and resilience	
		Tensions between desire for sustainability and actual unsustainable consumption behaviour	
		Tensions between differing legitimacy contexts A and B	

Smith and Lewis (2011) distinguished four groups of organisational tensions by their structure into paradox, dualities, dilemma and dialect. The paradox occurs when interrelated elements contradict each other, but yet co-exist; the elements are logical, independent but absurd and irrational when in contrast (Lewis, 2000; Smith, 2014; Smith, Lewis, 2011). Considering the essence of tensions, the paradoxical tensions were categorised as belonging, performing, organising and learning. Belonging tensions arise because organisational actors strive for both self-expression and group affiliation (Lewis, 2000). These issues of identifying promote tensions in the areas of organisational culture, values, roles and membership. Performing tensions arise from

the plurality of stakeholders in the organisation's operations and result in competing strategies and goals. Organising tensions arise as complex organisational systems create competing designs, structures, processes and practices to achieve the desired outcomes. Learning tensions manifest when organisational beliefs and assumptions fail to keep pace with the contextual change (Ozanne et al., 2016; Staniškis et al., 2022). Moreover, Smith and Lewis (2011) propose a Dynamic Equilibrium Model of Organising that offers paradoxical solutions as management strategies and acceptance of paradoxical and salient tensions for the sustainability of the organisations.

As it can be seen in Table 4, Van der Byl and Slawinski (2015) grouped the corporate sustainability tensions under three categories: strategic direction, domain and strategy implementation. Moreover, the authors addressed what lenses are adopted to look at corporate sustainability tensions and defined them under four categories: win-win, trade-offs, integrative and paradox, proposing the paradox approach as the best suited when exploring sustainability related tensions in organisations. Nevertheless, the literature review is the most common research method for describing tensions. The tensions in sustainability may exist between different time constructs or between competing elements of economy, society and the environment (Slawinski, Bansal, 2012). There is considerable tension between the claim of long-term organisational strategy and navigation of ecosystems and the lack of practical and theoretical knowledge about the future development of ecosystem: a tension that becomes salient in the case of climate change adaptation (Von Detten, Faber, 2013).

Hahn et al. (2015) propose four categories of tensions, including the underlying logics and potential management responses, which include: personal versus organisational sustainability agenda, corporate short-term versus corporate long-term orientation, isomorphism versus structural and technological change and efficiency versus resilience (Staniškienė et al., 2022). In addition, they propose a variety of tension dimensions, i.e., space, time and changes in the economic, environmental or societal conditions, and they distinguish such levels: tension categories that typically occur at individual and/or organisational level, while other tension categories typically occur at organisational and/or systemic level (cf. Wannags, Gold, 2020). Wannags and Gold (2020) carried out a systematic, content analysis-based literature review and added two more categories of tensions. These new categories are tensions between the desire for sustainable consumption and actual unsustainable consumption behaviour and tensions between legitimacy in context A and context B (Staniškienė et al., 2022).

Haffar and Searcy (2017) propose that all corporate sustainability trade-offs result from one type of tension, namely the tension between private and shared values, which resembles the paradoxical dynamic between acting in the interests of shareholders only at the organisational level, and in the interests of society and the planet as a whole at the systemic level (Staniškienė et al., 2022). They classify trade-offs according to their performance dimensions (economic, environmental and societal change), time horizons and conflicting stakeholder demands and whether they refer to conflicting performance targets or implementation approaches (scope depth or measurement management) (Staniškienė et al., 2022).

The field of tensions between the consumers' desire of sustainability and actual unsustainable consumption behaviour category provides "intra-organisational" insights into consumers as an actor group. Antonetti and Maklan (2014) discovered that sustainability-oriented consumers can find themselves in a moral dilemma between self-interest and support for sustainability causes if there is no satisfactory sustainable choice available. Deciding in favour of self-interest entails guilt for the consumer, whereas choosing in favour of sustainability may fill the consumer with pride but fail to fulfil their needs. In the data analysed by Wannags and Gold, 2020, the tension between legitimacy in context A and legitimacy in context B is found in the inter-organisational context, although tensions between the head offices and subsidiaries of a multinational enterprise are conceivable as well. For the most part, the data highlights the tensions between the focal company and a supplier (Staniškienė et al., 2022).

In this research, the tensions are going to be viewed as categorised by Wannags and Gold (2020), because it summarises the majority of prior research on the concept and provide a thorough overlook:

- T1 – tension between private and shared values,
- T2 – tension between individual and organisational agenda,
- T3 – tension between isomorphism and structural and technological change,
- T4 – tension between efficiency and resilience,
- T5 – tension between desire for sustainability and unsustainable consumption behaviour,
- T6 – tension between legitimacy in context A and legitimacy in context B.

The tension between private and shared values (T1) is represented frequently in the scientific literature (Wannags, Gold, 2020). This tension mostly refers to the tension between short-term private profit and long-term shared values of sustainability (Wannags, Gold, 2020). Hahn et al. (2015) name T1 corporate short-term versus long-term orientation tension that "refers to the different temporal foci of economic, environmental and social aspects and is situated within the temporal dimension of context" (p. 304), occurring in both inter- and intra-organisational contexts. Organisations are often criticised for their short-sightedness (Held, 2001) and the devaluation of the needs of future generations (Padilla, 2002), when environmental and social issues require long-term perspective on the complex challenges of sustainability.

The tension between individual and organisational agenda (T2) can only be found in scarce but in depth qualitative data (Wannags, Gold, 2020). Hahn et al. (2015) identify that T2 appears "when individual motives, perceptions, values and actions for sustainability are in conflict with the organisational culture, structure and strategy in this domain" (p. 303) (cf. Aguilera et al., 2007). In other words, a person might have an individual agency that is contradictory to the strategy of the organisation. This might work both ways: either a person having a sustainability-oriented mind-set or being indifferent or opposing sustainability ideas, which makes it harder to align with the agenda of the organisation. This tension is more defined

when a manager or an individual at the higher hierarchical levels of the organisation has opposing values, having to represent the corporate identity instead of one's stance. Additionally, acting according to the personal sustainability agenda might require more courage (Hahn et al., 2015), revealing the manager's struggle with corporate culture (Kuntner, Weber, 2018).

The tension between isomorphism and structural and technological change (T3) was found in data with only few details that were implicit, suggesting that there are many and various actors at play (Wannags, Gold, 2020). The explanation of T3 begins with sustainability issues being very complex, demanding radical innovations and change. However, organisations are often set in the fixed landscapes, shaped by various actors, supported by incumbent institutions. The decision to partake in the sustainability transitions demands the organisations to fundamentally alter their business models, dissonating with the "well-established and institutionalised practices so that change comes at the risk of institutional disapproval and loss of legitimacy" (Hahn et al., 2015, p. 304). Wannags and Gold (2020) suggest the hungry farmer paradox illustrated with fair-trade certification of coffee as a genuine insight into the actors and mechanisms at play (cf. Bacon et al., 2014; Levy, Reinecke and Manning, 2016), where Hahn et al. (2015) offers an example of automotive industry and its necessity for low-emission vehicles or completely alter the view on cars as versatile vehicles.

The tension between efficiency and resilience (T4) is related to the trade-offs and traditional corporate tension between exploitation and exploration, though the distinction is not clear and the data is scarcely presented in the scientific research (Wannags, Gold, 2020). Managing this tension could reveal whether the organisation is able to absorb shocks, how it responds to the conflicts that are rising between organisational and systemic level processes (Hahn et al., 2015). However, this might lead to the homogenisation and loss of diversity at the systemic level when under similar conditions, firms adopt similar management practices to become more efficient (Hahn et al., 2015). An illustration could be drawn from the research on chicken meat industry, where the usage of antibiotics leads to the higher monetary efficiency; however, it is affecting human resilience (van Bueren, Lammerts van Bueren and van der Zijpp, 2014).

The tension between the desire for sustainability and unsustainable consumption behaviour (T5) was defined by Wannags and Gold (2020) in their research as showing sufficient empirical evidence. T5 resonated with moral decisions of consumers, thus, relying on the consumer behaviour studies. Several lenses could be applied when exploring this tension. Firstly, consumers might feel a disconnection between purchase rationale and actual decision. Bly, Gwozdz and Reisch (2015) define consumer wish for sustainable consumption while being unaware of the adverse impact on the system. Moreover, there might be a division between choosing a sustainable product and fulfilling one's needs, as there might not be a sustainable product that satisfies the needs of the consumer (Antonetti, Maklan, 2014). This tension encompasses a trade-off between consumer's fiscal and temporal resources (Bly et al., 2015). The possibility for greenwashing appears when communicating sustainability (de Vries et al., 2015) by trying to meet the demands of the stakeholders.

The tension between legitimacy in context A and legitimacy in context B was (T6) as well defined by Wannags and Gold (2020) and represented the tension between different spatial contexts when different cultural expectations intertwine. The research has covered relationships between Western corporate culture and Chinese suppliers (Xiao et al., 2019), local developments illustrated with the case of Mali (Kolk, Lenfant, 2018). This tension mostly covers inter-organisational relationships; however, there is a possibility for T6 to appear in multinational enterprises (Wannags, Gold, 2020). Thus, the tension between legitimacies in different contexts covers the differences that may occur when various cultures interact by trying to reach a common goal.

Having explored the tensions, it is clear that the values between an individual and an organisation become opposed. Some categories reveal only organisational or systemic level tensions that are the reactions of organisations towards legal requirements, external pressures, shareholder initiatives (Van der Byl, Slawinski, 2015); others' focus on tensions by using both organisational and individual perspectives, encompassing where in the corporate sustainability transition is a person as well as where in the sustainability transition is the organisation itself (Haffar, Searcy, 2017; Hahn et al., 2015; Smith, Lewis, 2011; Wannags, Gold, 2020). Moreover, the tensions are stipulated to meet the characteristics of a paradox and described by persistence, interdependency and contradiction (Haack, Rasche, 2021; Schad et al., 2016; Smith, Lewis, 2011).

It might seem quite obvious that there are value disagreements between individuals and organisations or organisations and landscape level societal structures; however, it is important to address the reasons behind these tensions where the disagreement originates. Therefore, the following sub-section provides insights from the scientific literature on the antecedents of tensions of corporate sustainability transitions.

1.4. Antecedents of tensions of corporate sustainability

This study investigates corporate sustainability maturity and the emerging tensions during the process. When speaking of corporate sustainability, the question of “what are we as an organisation?” emerges quite naturally, because it was well adopted since the publication of Albert and Whetten (1985). This question is the main question that the theory of organisational identity asks. Corporate values can have a great impact on whether the organisation chooses to adopt sustainability ideas or not (Ramanauskaitė, Staniškienė, 2020). Identity is a core concept raised to help make sense and explain the action from micro- to macro-level, thinking about an individual, an organisation or even a nation (Gioia et al., 2013), providing distinction between utilitarian and normative identities of organisations (Albert, Whetten, 1985; Moss et al., 2011) and how they influence action (Smith, Gonin and Besharov, 2013). Gioia et al. (2013) categorise organisational identity under four perspectives: social construction (self-referential, organisational members identifying how they perceive who they are as an organisation); social actor (self-referential, how the organisation sees itself as an actor in society); institutionalist (sees identity as an internally defined notion that is subject to the strong influence of institutional forces); population

ecologist (externally defined view of organisational identity by category (industry membership) (Ramanauskaitė, Staniškienė, 2020). In this research, the perspective of social construction is approached mainly because sustainability can be seen as a very intimate and personal value that is set by the members of organisation, forming a very unique organisational, as a sustainable unit, identity.

General list of organisational attributes can be clustered into two main categories: core attributes that can be described as intangible identity, which satisfy the organisational identity, and application attributes, i.e., tangible attributes that do not necessarily meet the organisational identity definition (Gioia et al., 2013; Gustafson, Reger, 1995; Margolis, Hansen, 2002; Ramanauskaitė, Staniškienė, 2020). Core attributes are generalised in two categories (purpose and philosophy) and are the constituting representation of organisational identity; application attributes (priorities, practices and projections) are how an organisation represents itself and not necessarily constitute organisational identity (Gioia et al., 2013; Margolis, Hansen, 2002). The authors suggest that a change in the application attributes without a change in the core attributes is expected to give a sense of “continuity”, while any change in core attributes is likely to lead to a sense of “discontinuity” (Gioia et al., 2013). Therefore, when an organisation is trying or thinking about adopting sustainability ideas and/or technologies, it is necessary to understand the core attributes of its identity. Because even great ideas that could bring a lot of positive change to the organisation, cause chaos and discontinuity of an organisation if brought to the wrong environment (Ramanauskaitė, Staniškienė, 2020). Identity theory provides insights on why the processes are developing in a certain manner; therefore, it might be suitable to explore the antecedents of tensions that occur in the organisation in its transition towards sustainability.

The antecedents are defined as precedents for values to be opposed between individuals and organisation, and this approach is based on the proposition of Quinn (2015). Even though it is logical for the organisations to employ people with the same or at least similar set of values to their organisation, it is not always the case. The tensions occur in the organisations and could be caused by various reasons. Addressing modern environmental problems can cause disturbance in the routines of organisations in their strategic level. Companies, however, often propose very biased and self-serving external accounts and struggle to change their internal plans, processes and instruments (Pasetti et al., 2018; Staniškienė et al., 2022). This might seem as a tension of reputation and employee retention; however, it can explain why there are tensions in the organisations overall, thus complementing the MLP in defending the tensions as possible promoters of organisational transition towards sustainability. The following paragraphs explore scientific literature from different fields that address tensions and their determinants or antecedents, since corporate sustainability, sustainability in general, sustainability transition fields do not address the tensions of corporate sustainability in such a manner.

There are external pressures, such as social and legal environment, competitive forces, customer demand and technological change on the existing business model, its strategy, organisation and information and communication technologies (Osterwalder, 2004) that force organisations to change and adapt to the shifting

landscape developments. ISO 9004 (International Standard Organization, 2018) as well defines certain external and internal issues that might be the factors affecting corporate ability in achieving sustained success. External issues are statutory and regulatory requirements; sector-specific requirements and agreements; competition; globalization; social, economic, political and cultural factors; innovations and advances in technology; natural environment. Internal issues include size and complexity, activities and associated processes, strategy, type of products and services, performance, resources, levels of competence and organizational knowledge, maturity, innovation. Kungl and Geels (2018) analyse organisational decline literature in their research and define the consequences of inability to adapt to these pressures, since the response might be too late or too insignificant, leading to the exit, complementing the inertia phenomenon defined in the following paragraph.

The study of Reger, Gustafson, Demarie and Mullane (1994) explore the implementation of TQM and why it often fails. Even though it might seem a too far from corporate sustainability transitions, this example explains that people have a certain understanding, inertia, regarding the organisation and how they perceive its identity and themselves in the organisation, which often is described by using terms such as status quo (Huff, Huff and Thomas, 1992) and resistance (Miller, 1993; Reger et al., 1994). If this perception is challenged, the employees will resist. The internal issues defined in the ISO 9004 might not pose as pressure but could define the characteristics of inertia. There is a certain gap between being content with satisfactory and disappointing identity where changes are welcomed and will be accepted easier. Otherwise, the employees having their own cognitive framing will resist. This points to the underlying antecedents of tensions of being in the employees' perception of organisational identity, which might limit corporate actions (Dutton, Dukerich, 1991) and strategic change (Fiol, 1991; Milliken, 1990), i.e., a requirement of sustainability transitions. Organisational stress or tension should encourage stakeholders to move from the state of "who we are" to "who we want to be" if a more sustainable path is proven to be more appealing.

Other origins of tensions could be the conflicts in general. Samantara and Sharma (2016) explore organisational conflicts and their roots in scientific literature and define situations of conflict as stemming from the differences between interpersonal relationship or task-related issues (Henry, 2009), pointing to the inherent tension (De Dreu, Harinck and Van Vianen, 1999). The authors as well indicate that the means for conflict to occur are the disagreement between or within groups of people on task performance, whereas interpersonal incompatibilities result in relationship conflict defined as tension (Jehn, 1995). Burström and Wilson (2018) analyse tensions in projects and define the texture of tensions that comprises of "complexity, uncertainty and equivocality" (p. 482), originating tensions from the dependency of context and motivation (Gollwitzer, 2000; Huxham, 1996), different strategic decisions (Lewis et al., 2002), shift of vision (Senge, 2014). This dissertation concentrates on the tensions where the opposition of values might occur between individuals, organisations, individuals vs organisations, organisations vs environment (landscape) and results in stress because of the lack of harmony and compatibility. Since corporate conflicts can result in tensions, it is worthwhile looking at the

antecedents of conflicts as well. Samantara and Sharma (2016) discussed antecedents of corporate conflicts, which together with the previous insights are shown in Table 5.

Table 5. Antecedents of tensions

Source	Object of analysis	Antecedents
Samantara and Sharma (2016)	Antecedents of organisational conflict	competition for scarce resources
		mutual task dependence
		organisational differentiation
		identity concerns
		performance criteria and rewards
		barriers to communication
		ambiguities
		personality attributes
		hierarchical differences in prestige
		power and knowledge
		role dissatisfaction
		drive for autonomy
Burström and Wilson (2018)	Texture of tensions in projects	need for tension release
		motivation and goal conflict
		situation-dependent
		spreading across organisational levels
		unclear and seemingly opposing advice appears on how to take action in specific managerial situations
		when there is a need to interpret and deploy meaning in certain situations
		in friction between different ideas, monitoring principles, data collection and empowerment of employees
Reger et al. (1994)	TQM implementation failure	as companies declare new visions, there appears a gap between the vision and current reality, and this gap is a source of energy
		inertia
Smith and Lewis (2011)	Theory of paradox	plurality
		change
		scarcity

Smith and Lewis (2011) theorise paradox by analysing dynamic equilibrium model for organising. Their model proposes that plurality, change and scarcity bring salience to latent tensions of organisations: they become visible and sensible to the members of the organisation. Plurality means diverging and competing goals, supported by inconsistent processes that bring uncertainty. Similarly, the change adds to uncertainty by mixing up emotions and coexisting roles to spur new options for short and long-term goals. Scarcity resonates with the most known tension between private and shared values, when the distribution of human and monetary capital has

to be allocated to one initiative or the other (Smith, Lewis, 2011; Wareham et al., 2014). The study of Smith and Lewis (2011) raises a proposition of exploring these possible antecedents of corporate tensions in more detail, because their model as well proposes that proper management of tensions in organisation results in sustainability.

The analysis suggests that there could be a possibility to categorise the antecedents of tensions into two categories, i.e., of organisational and personal nature. The distinction is not easily made between the organisational and personal antecedents; therefore, such categorisation is not carried out at this stage. The empirical research might suggest different antecedents of tensions, since the context is corporate sustainability transitions, and it could pose different approach to the tensions and their antecedents than the project or organisational culture. It is worth mentioning that Samantara and Sharma (2016) focus on the scientific literature from mid to the second half of the 20th century to ground their ideas and use insights from traditional management and corporate psychology. The grounding reasons for tensions to occur appear from the field of psychology, relationship studies, intricate connections that could be explored more thoroughly by using instruments of appropriate fields. Thus, this research does not focus on the mechanisms why tensions occur but rather analyses what are those antecedents, expanding the knowledge of such a complex issue of corporate sustainability maturity. Nonetheless, there might be a differentiation of the antecedents of tensions of different levels of corporate sustainability maturity. Having the maturity levels defined and the other key concepts of this research detailed in the previous chapters and subchapters, the theoretical conceptual framework is detailed in the following sub-section.

1.5. Conceptual framework for understanding the antecedents of tensions of corporate sustainability maturity

This research aims to explore the antecedents that impact the tensions of corporate sustainability maturity levels. Such undetailed framework is proposed because the qualitative approach has been chosen. The field of the research is not clearly defined; there are a lot of blank spaces when searching for the antecedents of tensions of corporate sustainability maturity. These antecedents will be defined and possibly grouped after the empirical research, which should help to support and supplement sustainability transition literature. Moreover, it is worthwhile to illustrate the contents of this PhD research before engaging with the conceptual framework.

The depiction of the contents of this PhD research is shown in Figure 1. The corporate transition towards sustainability is perceived as a dynamic continuous improvement model, and along the path to the sustainability, the tensions occur. These tensions have different antecedents that this research is set to explore. Moreover, the sustainability transition is distributed into 4 levels of maturity that might have different tensions emerging in each of them. Sustainability transition is an ongoing change that might take a turn regarding the changes in the environment, policies and other external or internal antecedents (Staniškis et al., 2022). Additionally, the transition towards sustainability is not necessarily linear; therefore, the dashed spiral arrow is added, since some stages might require incremental steps, cycling back and forth or jumping through levels (Hugé et al., 2018).

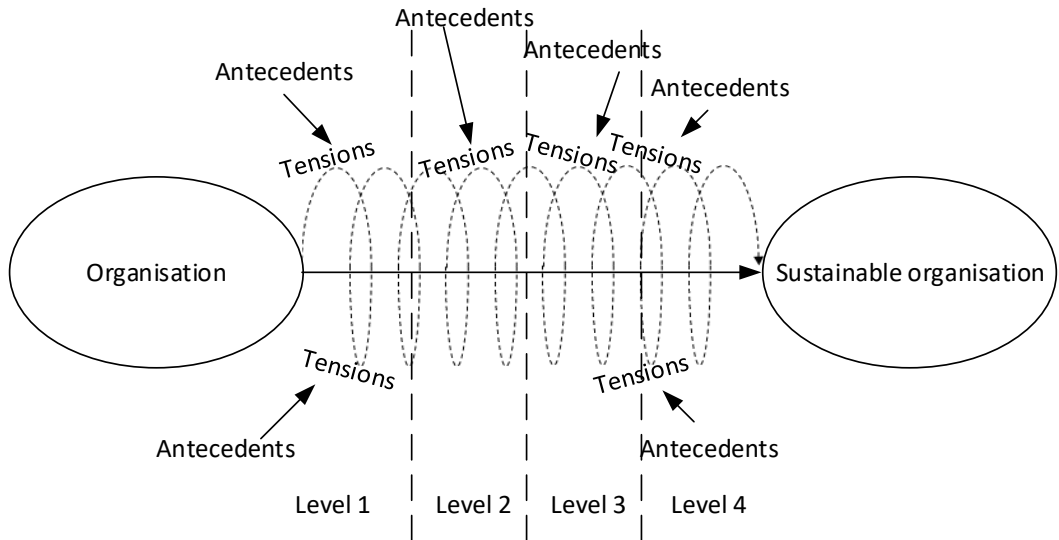


Figure 1. Depiction of PhD research exploring the antecedents of tensions of corporate sustainability maturity

A **conceptual framework** is depicted in Figure 2. This is a purely theoretical framework without any actual antecedents of tensions defined. The tensions proposed by Wannags and Gold (2020) will be used as a lens to scan the sources of information in the empirical research. However, there are too many antecedents from the literature review; thus, they are depicted symbolically; the conceptual framework will be tested by using the results from the empirical research. As shown in the example, the tension between private and shared values can be determined by Antecedent 1 and Antecedent 2. However, this tension, when revealed in the organisation, presents itself only in the optimisation level and is caused by Antecedent 1 or in the popularisation level caused by Antecedent 2.

Tensions		Maturity levels			
		Emergence	Popularisation	Formalisation	Optimisation
Tensions between private and shared values	Antecedent 1				
	Antecedent 2				
Tensions between individual and organisational agendas	Antecedent 1				
	Antecedent 3				
	Antecedent 4				
Tensions between isomorphism and structural and technological change	Antecedent n				
	Antecedent n				
Tensions between efficiency and resilience	Antecedent n				
	Antecedent n				
Tensions between desire for sustainability and actual unsustainable consumption behaviour	Antecedent n				
	Antecedent n				
Tensions between differing legitimacy contexts A and B	Antecedent n				
	Antecedent n				

Figure 2. Conceptual framework of PhD research

The empirical research must be conducted to define the actual tensions and their antecedents that might be present in certain corporate sustainability maturity levels. The following chapter is dedicated to proposing a research methodology and design that should complement the conducted scientific literature analysis with the insights into the organisational environment and how sustainability is addressed in it and incorporated into everyday activities.

2. METHODOLOGY FOR EXPLORING THE ANTECEDENTS OF TENSIONS OF CORPORATE SUSTAINABILITY MATURITY

The antecedents of tensions of corporate sustainability maturity make a highly intangible concept; thus, a qualitative approach might suit best for the purpose of exploring them. The explored concept is value laden; therefore, it possesses the necessity to see it, involving the individuals. The world is experienced by the individuals in distinctive ways (Peck, Mummery, 2018), making it impossible to have a completely neutral scientific approach (Patiño, Goulart, 2016), as both individuals that are expressing their thoughts, feelings and beliefs and the researchers attribute their perception to the knowledge (James, Busher, 2009). Nonetheless, the experience of each individual is context dependent, making it appropriate to understand their perception of issues as they seem to them (Peck, Mummery, 2018). Hermeneutic constructivism allows the researcher to discover meaning while interacting with individuals expressing their experiences with the phenomena (Chamberlain, 2015; James, Busher, 2009) of corporate sustainability transitions, participating and engaging via dialogical activities, trying to keep the context in mind (James, Busher, 2009).

Moreover, the MLP encompasses great explanatory capacity (Svensson, Nikoleris, 2018), enabling the exploration of narratives, which are process-oriented (Abell, 2004), as they can capture the complexity of sustainability transition, considering time, events, decision making (Geels, 2011). Following Svensson and Nikoleris (2018), the transitions are viewed through the lens of maturity, not analysing the systemic change, exploring the patterns of events, however, trying to explain why certain tensions emerge during the process, since the narratives are applied.

In order to embrace the rigour of scientific research, this research takes inductive embedded multiple-case design that allows researchers to collect rich, descriptive and contextually situated data in order to understand, illustrate and complement the existing literature on corporate sustainability maturity tensions best and the reasons why they occur. Therefore, the case of this study is understood as the organisations of certain maturity level; the unit of analysis of this case study is the sustainability practice of organisations analysed internally (interviews) and externally (corporate websites and sustainability reports).

The antecedents of tensions of corporate sustainability maturity levels are not defined in the scientific literature, and some insights might be drawn from the scientific literature on psychology from the 70s. The contemporary literature on the antecedents of tensions focuses more on the organisational ambidexterity; therefore, some insights might be gathered from the research on tensions throughout the management field. Primary literature review on the antecedents of tensions of corporate sustainability maturity levels will be supplemented by the information from the empirical research. The selected inductive qualitative approach is suitable for the exploration of the phenomenon that is not thoroughly described in the existing literature (Edmondson, Mcmanus, 2007; Pratt, 2009). The way this PhD research is going to be carried out is described in the **research design** in the following sub-chapter.

2.1. Research design for revealing the antecedents of tensions of corporate sustainability maturity

The research of antecedents of tensions of corporate sustainability maturity requires an in depth approach, since this field has not been thoroughly addressed in the scientific literature. It is necessary to provide an overall picture of the antecedents of tensions of corporate sustainability maturity levels that the organisations choosing a sustainable path could benefit from the knowledge before any problem occurs. This in-depth embedded multiple-case study is supported by the qualitative approach that provides a better understanding of what are the tensions of corporate sustainability transitions and what are their antecedents. It is important to compare the theoretical knowledge from the theory of organisational identity with corporate reality of sustainability transitions; therefore, the empirical research has been chosen. This approach was chosen because the empirical data gathered from the organisations in sustainability transitions will contribute to the overall research field of sustainability transitions. Simultaneously with the scientific literature review, the research of public websites and sustainability/corporate social responsibility reports of organisations were analysed to provide a corporate sustainability maturity assessment. Semi-structural interviews were conducted with sustainability/corporate social responsibility reporting and/or sustainability-oriented companies to provide a more detailed approach to the corporate sustainability maturity levels and insights into the antecedents of tensions of corporate sustainability maturity, resulting in a conceptual framework. The top managers and/or sustainability change agents will be interviewed.

The **research material** for this PhD thesis has been gathered from different sources. First and second research questions of this dissertation inquire about the scientific literature review, which could be supported by the public reports of organisations on their sustainability or social responsibility. The third question requires empirical data that could supplement the results from the literature review. Several sources are selected to avoid the interpretation mistakes by the researcher and get stronger insights, supported by the sources given below.

Scientific literature is used as a knowledge source to build a solid background regarding the research theme. Sustainability transitions are being addressed by the scholars for the past 10 years; therefore, not every aspect has been analysed thoroughly. The antecedents of tensions of corporate sustainability maturity were analysed by using the search method of the scientific literature. The search was carried out by using such keywords: sustainability, transition, corporate social responsibility, corporate tension, antecedents, maturity, etc., and their synonyms. The references of the most relevant scientific sources were advised in order to get more grounding information on the antecedents of tensions of corporate sustainability maturity. The scientific literature review provided the categorisation of tensions and insights on their antecedents as well as the overall understanding of the concepts that are being analysed in this research.

Public sustainability and corporate social responsibility reports are valid data sources, since they are being published through various governmental and non-profit organisations. The websites of organisations are as well analysed by using a qualitative approach to evaluate the maturity of the analysed organisations. The

content analysis is selected for researching corporate websites; the consistency analysis is used for analysing public sustainability or responsibility reports. These **documents** suit as additional information sources that would allow assessing the maturity level of corporate sustainability.

The top managers and/or sustainability transition agents were interviewed individually online, face-to-face, using semi-structured interviews. The questions of the interviews are open-ended in order to get most insights on the antecedents of tensions of corporate sustainability transition and to be able to carry out a discussion if necessary. The interviewees are to be considered as **informants**. They provide information about the ongoing change, its processes, situations and other members of the organisation. The interviews are constituted to address the tensions occurring in the organisations with the possibility to understand the grounding reasons why they occur, i.e., their antecedents. Moreover, the interviews enable the assessment of the maturity level of the organisation's sustainability, i.e., how the organisation perceives its impact on the environment, economy and society.

The organisations are selected based on their sustainability initiatives. Primarily, the organisations that publish their public reports through the United Nations Global Compact initiative are filtered. The region of transitioning economy is selected for the analysis, because sustainability transition literature focuses more on the developed economies focusing on the Global South, thus allowing to explore corporate sustainability in broader geographical context. Other organisations with public sustainability/social responsibility reports and/or initiatives will be drawn to the analysis as well. Other organisations were selected as well by using the snowballing principle as per recommendation, as the organisations that are interested in sustainability and sustainable development. These organisations are assessed through qualitative report and website analysis and semi-structured interviews as described in the following subchapters. This methodology design should as well contribute to the categorisation of tensions and their antecedents regarding corporate sustainability maturity levels.

The case study approach has been selected, and the qualitative methods have been used in the research to explore a fairly undefined phenomenon of the antecedents of tension of corporate sustainability maturity. Such approach indicates the necessity to check the literature during all steps of the dissertation. First of all, it allows formulating the scientific problem, research questions, object, aim and objectives that lead to the description of the research methodology to explore the selected concepts. The scientific problem, research questions, aim, object and objectives were formulated in the introduction of the thesis. This section is dedicated to the methodology. For the empirical analysis, a qualitative approach has been used, where selective content analysis was used to explore the documents (sustainability reports and corporate websites), contributing to corporate sustainability maturity assessment. The interviews are analysed by using three approaches: keyword analysis leads to corporate sustainability maturity assessment; the conventional content analysis allows the exploration of the concepts of the antecedents of tensions, where the latter is defined by using direct content analysis. The insights from the scientific literature analysis and the empirical research lead to the discussion and conclusions of the thesis.

The following subchapters are dedicated to providing a detailed description of tools that will be used to conduct the empirical research that provides a more detailed depiction of corporate sustainability maturity levels and complements sustainability transitions literature with defined antecedents of tensions rising in the corporate sustainability transitions, using the selected approach.

2.2. Corporate sustainability maturity level assessment

Data triangulation is used to define the corporate sustainability maturity levels. The primary and secondary data are used to assess corporate sustainability maturity externally. Given the complexity of external assessment, four levels of corporate sustainability maturity were selected. The assessment will measure at what stage is the analysed organisation, regarding its sustainability. The sources to assess corporate sustainability maturity are corporate websites, sustainability/corporate social responsibility or related public reports and interviews.

Corporate websites, sustainability reports and interviews with experts or managers of organisations were widely used as tools by the researchers regarding corporate sustainability and its maturity. Bastas and Liyanage (2019) used Global Reporting Initiative (GRI) guidelines to assess the maturity of sustainable supply chain quality management by adapting qualitative method of participative observation, where formal relevant documents and data regarding sustainability and stakeholders were collected and reviewed. McGrail et al. (2013) provided a social issue maturation framework, where the maturation can be explored by using documents (journal papers, published histories, webpages, informal reports, newspaper articles) and conducting interviews with experts (the Delphi technique) and triangulated with other data (such as public opinion) to provide a timeline of the maturation. Robinson et al. (2006) used postal questionnaire and 28 case studies with interviews to develop knowledge management maturity roadmap for corporate sustainability. The expert panels were employed by Machado et al. (2017) to identify the maturity levels for sustainable operations. Hugé et al. (2018) conducted face-to-face in-depth semi-structured interviews with relevant actors of sustainability change processes that was complemented with the analysis of publicly available documents (reports, websites) on the issue to describe the context while assessing the maturity of sustainability in the engineering faculties of higher education institutions. Sari et al. (2020) provided a corporate sustainability maturity model that was developed by analysing the content of sustainability reports and websites and conducting expert interviews. Structured surveys and sustainability reports were employed to test the aforementioned maturity model, which could be applied internally as well by the organisations to assess their corporate sustainability. Nevertheless, Baumgartner and Ebner (2010) consider sustainability reporting to be an essential part of the economic dimension of corporate sustainability while providing recommendations for the overall sustainability strategy maturation assessment. Complementary, the employment of content (such as sustainability reports and websites) analysis and interviews with experts and managers are common for the external assessment of corporate sustainability and are going to be used in this thesis.

The analytical hierarchy process (AHP) (Saaty, 1987; Saaty, 1990) can be used for prioritising and weighting the criteria for corporate sustainability maturity level assessment (cf. Forman, Gass, 2001). The chosen criteria of the interview, corporate website and sustainability reporting, by which corporate sustainability maturity level is going to be analysed, have different weights; therefore, their priorities are attributed using the literature analysis, and they are compared pairwise, using the AHP (Lin, Lin and Kuo, 2008), resulting in normalised weights. The corporate sustainability will be assessed using the following formula:

$$a \times IV + b \times CW + c \times SR = CSML; \quad (1)$$

where IV is the maturity level from the interview, ranging from 1 to 4; CW – the maturity level from the website, ranging from 1 to 4; SR – the maturity level from sustainability report, ranging from 1 to 4; CSML – the corporate sustainability maturity level, ranging from 1 to 4; the weights named a, b and c are going to be calculated using the AHP.

When comparing pairwise, the relative importance or preference between the two elements is considered (Lin et al., 2008), and the importance is attributed ranging from 1 to 9 (1 is equal importance, 9 is extreme importance). Considering that not all the organisations might report their sustainability initiatives via reports, this component is less important than criteria IV and CW. Nonetheless, it is important for the organisations to be as open as possible about their sustainability initiatives, results, and possibly, even failures. Therefore, sustainability reports are not omitted out of the overall assessment of corporate sustainability maturity. The other two components of corporate sustainability maturity levels assess content provided via interviews and in the corporate websites and will be attributed equal priorities (1). IV, compared to SR, has a strong importance, meaning that IV is more important in assessing CSML; therefore, it is attributed to priority 5. CW, compared to SR, has a very strong importance, since it is used to store the SR and other information, not only related to the corporate sustainability, which might be important as well in the overall corporate sustainability; therefore, it is attributed to priority 7. Table 6 provides the resulting weights for the criteria based on pairwise comparisons.

Table 6. Weights of criteria for the CSML assessment

	Criteria	Priority
1	IV	43.5%
2	CW	48.7%
3	SR	7.8%

$\lambda_{\max}=3.013$

CI=0.007

CR=1.3%

The final result of corporate sustainability maturity level is calculated by using the following formula:

$$0.435 \times IV + 0.487 \times CW + 0.078 \times SR = CSML. \quad (2)$$

2.2.1. Corporate sustainability maturity level assessment through sustainability reports

One of the main steps towards the optimised maturity level is corporate sustainability reporting. Whether the organisation decides to make their sustainability endeavours, the public might reveal their stance towards transparency. As reporting is a part of communication with stakeholders, it prevents possible misinterpretations and greenwashing activities that are not in line with the sustainability values and principles. There are various ways of reporting, such as following the GRI guidelines, UN Global Compact guidelines, including sustainability aspects and activities into the annual financial reports. However, possible tools for assessing corporate sustainability via reporting are cumbersome (Chauvey et al., 2015; Gavrilčikaitė, 2016; Global Reporting Initiative, 2016a; Global Reporting Initiative, 2016b; Kumar, Pande and Afreen, 2018; Leitonienė, Sapkauskienė, 2015) and would make corporate sustainability maturity assessment even more complicated; thus, a strategy to assess the consistency of reporting was selected for this research.

Moreover, it is clear that the recommendations and requirements for organisations to report their sustainability or corporate social responsibility are becoming sleeker; they are not concretely defined in the newer versions of the recommendations. It seems to be the new framework for reporting or standardising both in the Global Reporting Initiative and the ISO family standard version of 2015. This gives organisations the ability to choose how to report, how to share their information and statistics. However, when there are possibilities for interpretation, some of the information might be left between the lines, compromising the quality of content of the report. Therefore, creating or searching for a tool to assess corporate sustainability maturity via sustainability reports, when they can vary greatly and still be acceptable to the community of sustainability-oriented organisations, might impose more limitations than provide benefits for the research.

This thesis analyses organisations through their reporting practices. Since much qualitative information is provided via interviews, regarding corporate sustainability maturity, the reports will not be addressed in-depth for assessing the maturity levels. Corporate sustainability maturity levels will be assessed through the consistency of reporting sustainability. Some organisations include their sustainability or corporate social responsibility initiatives and achievements in their financial reports. Thus, if the corporate sustainability is provided in other reports, it will be accounted as reporting sustainability. The levels from 1 to 4 will be attributed to the corporate sustainability maturity via corporate sustainability report using the logic when an organisation has been reporting:

- Consistently for at least 5 years – level 4,
- Consistently for up to 5 years – level 3,
- Inconsistently – level 2,
- None – level 1.

The threshold of five years was selected as a disclosure to sustainability commitment. The corporate social responsibility and sustainability movements and development of responsible organisations' network began around 2005 (Lietuvos

Respublikos Vyriausybė, 2003; Ramanauskaitė, 2021); thus, it is reasonable to expect mature organisations to be committed and report for at least 5 years. However, there is a certain critique for sustainability reporting, and some smaller organisations do not allocate additional resources for building their reports; thus, the area becomes uncovered, resulting in less points in the overall corporate sustainability assessment. Moreover, some organisations might provide their sustainability assessment in their environmental or social responsibility reports or via their parent companies. Therefore, as corporate sustainability reporting is covered by addressing the consistency of reports, it is attributed to 7.8% of the overall CSML score.

2.2.2. Corporate sustainability maturity level assessment through websites

This sub-section investigates the organisational transitions towards sustainability and tries to distinguish sustainability maturity levels through corporate websites. The organisations engage with multiple communication channels for communicating their sustainability actions to the stakeholders (Gomez, Chalmeta, 2011). The internet has become one of the main contemporary communication channels and has a prominent role in sustainability and CSR communication (Basil, Erlandson, 2008; Gomez, Chalmeta, 2011; Ramanauskaitė, Staniškienė, 2020; Siano et al., 2016). This study takes interest in finding organisations that are already taking some sustainability measures into action and looks at their websites for corporate sustainability communication and applies the OSEC model, evaluating the websites, proposed by Siano et al. (2016), to the context of organisations of emerging economies. The websites of organisations were analysed by using an OSEC model proposed by Siano et al. (2016). This model is based on 4 dimensions: orientations, structure, ergonomics, content. The dimensions, sub-dimensions and items through which websites are analysed are shown in Table 7.

Table 7. Coding in the OSEC model (Siano et al., 2016)

Dimensions	Sub-dimensions	Measured items
Orientation	mission	explicit references to the environmental sustainability explicit references to the social sustainability explicit references to the economic sustainability
	vision	explicit references to the environmental sustainability explicit references to the social sustainability explicit references to the economic sustainability
Structure	stakeholder engagement sections	numerosity of website sections dedicated to the stakeholder group numerosity of typical elements in the section dedicated to the investor relation numerosity of typical elements in the section dedicated to the media relation
	stakeholder engagement tools	materiality matrix stakeholder engagement case study community and forum corporate blog interactive graphs of sustainability glossary and FAQ about sustainability

Dimensions	Sub-dimensions	Measured items
	governance of CSR: organisational model	strategic level: board of sustainability or CSR Committee, etc. operative level: sustainability or CSR Officer, CSR team, etc.
	governance of CSR: tools/resources of corporate identity	code of ethics code of behaviour or conduct certification (process and product) sustainability index green brand sustainability report
Ergonomics	accessibility	compliance with W3C multilingual functionality
	navigability	tools of navigation and search search by default direct access to information page loading website map navigability with mobile absence of link unreachable
	usability	absence of excessive horizontal or vertical scrolling absence of actions not required by the users opportunity to go back and to homepage
	interactivity	one way interaction two way (bidirectional) interaction participation and co-creation
	multimedia	video image magazine web and interactive TV
Content	initiatives of corporate sustainability	content related to the core business content that impacts the value-chain content of general social interest
	principle of communication: visibility	visibility of information about the sustainability on the homepage visibility on the search engines orientation in the sustainability section
	principle of communication: clarity	clarity in the classification of information clarity in the labelling system clarity in graphs and diagrams
	principle of communication: authenticity	compliance of initiatives with corporate values verifiability of information case study, testimonials
	principle of communication: accuracy	commitment in sustainability section performance achieved in sustainability section section of transparency
	principle of communication: consistency	persistence of corporate commitment consistency between the image and text in sustainability section

Dimensions	Sub-dimensions	Measured items
		consistency between the orientation in section “about us” and CSR section
	principle of communication: completeness	exhaustive sustainability section contacts of the managers in sustainability annual updating of sustainability report weekly updating of news on the website

Measurement

The websites of organisations were analysed using the OSEC model that was proposed by Siano et al. (2016). This model is hierarchical and based on 4 dimensions (orientations, structure, ergonomics and content), 18 sub-dimensions and 64 items that measure the corporate sustainability communication and provide a score (0–100) on the following ranges:

- $s > 80$, excellent compliance with the sustainability communication requisites,
- $70 < s < 79$, communication requirements are fulfilled in a satisfactory way,
- $60 < s < 69$, acceptable compliance with the communication requisites;
- $50 < s < 59$, there are some weaknesses in digital sustainability communication,
- $s < 49$, poor compliance with the communication requirements (Siano et al., 2016).

Corporate websites were rated according to the 64 items (indicators) that were treated as dichotomous variables (“1” for the item being present in the website, “0” for the item missing from the website). Three items measuring the stakeholder engagement section’s sub-dimension checked the number of certain items in the section of the website, and the values ranged from 0 to 5 (according to the number of items in the section). The score is calculated summing up the evaluation scores from four different dimensions: Orientation (0–9.38), Structure (0–26.56), Ergonomics (0–29.69) and Content (0–34.37) (Ramanauskaitė, Staniškienė, 2020).

Interestingly, the OSEC model allows calculating the possible greenwashing patterns on the websites and adds penalties to the final score. The model detects inconsistencies by cross checking orientation, structure and content dimensions (Ramanauskaitė, Staniškienė, 2020).

The results suggest that the website analysis could provide insights into the corporate sustainability maturity levels, which are called phases in the research of Hugé et al. (2018) and depicted in Figure 3.

**OSEC model website score by
Siano et al. (2016)**

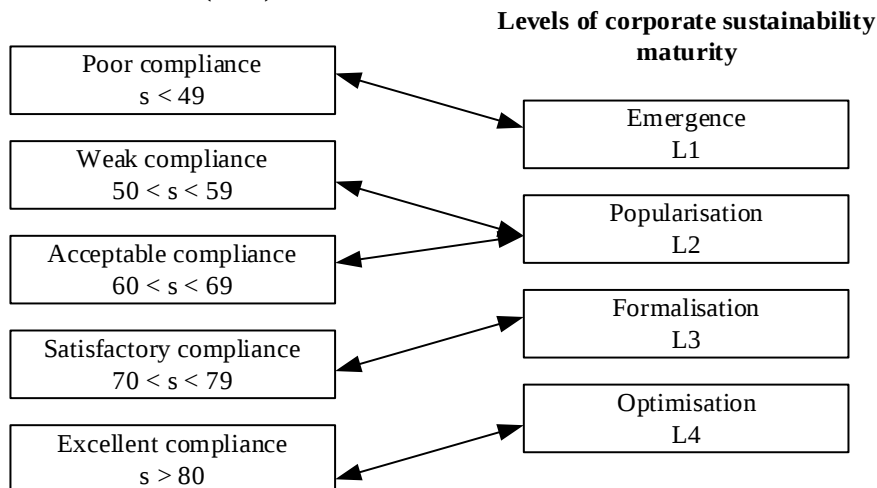


Figure 3. Defining corporate sustainability maturity levels

The score from the model can relate to a certain corporate sustainability maturity level (Ramanauskaitė, Staniškienė, 2020):

- Level 1: Emergence, score < 49 , where the organisation addresses its sustainability poorly. It is clear that the awareness of sustainability issues is emerging, but is not defined by the organisation yet.
- Level 2: Popularisation, the score is between 50–69, where the organisation shows some weaknesses; however, the sustainability is being addressed. There are some miscommunications in the websites that are either intentional or not. The inconsistency of information reveals that the organisations are still trying to define their sustainability identity.
- Level 3: Formalisation into a governance framework, the score is between 70–79, where corporate sustainability is visible and the communication level is good. Minor inconsistencies in the information provided by the organisations can be detected; however, a general picture is formed, showing that the organisations are formalising sustainability in their activities.
- Level 4: Optimisation, reflected in normative changes, the score is > 80 , where the organisation is fully aware of its sustainability activities and impact and communicates it excellently. Such organisations demonstrate a consistent approach to sustainability issues and might be an inspiration or example of good practices for those who are still in search of their approach towards sustainable modes of working.

2.2.3. Corporate sustainability maturity level assessment through interviews

The assessment of corporate sustainability maturity through interviews will be covered by analysing the answers from the following questions:

- “Does and how does this perception manifest itself in your organisation’s strategy, values, vision, mission?” This question reveals one of the most important aspects of corporate sustainability maturity assessment, i.e., whether or not the sustainability is documented, is it written down for every member of the organisation to be able to access and understand where in the strategy of the organisation the sustainability lies.
- “Can you tell when and from whose initiative social responsibility became a part of your organisation’s strategy?” Since sustainability transition is a long-term process, it could be beneficial to view it through the social issue maturation timeline, which might be revealed through this question. The way the organisation transitions could explain at what point of maturity it is at the moment.
- “How do you understand the role of your organisation in this context (global challenges)? How responsible do you feel for the environmental impact of your activities?” One of the key aspects to address is the ownership of one’s actions. A mature organisation understands the global context and challenges posed by it, thus taking responsibility for its activities.

Additionally, full transcripts are analysed for a more thorough understanding of corporate sustainability maturity, because when speaking of tensions, risk management, certain phrases might reveal the maturity as well. The whole interview transcripts have been read thoroughly to find any additional information that might reveal corporate sustainability maturity as well. The rest of the interview questionnaire is provided in Table 8. The aforementioned questions were designed to address corporate sustainability maturity. These questions should provide information about how an organisation understands corporate sustainability and whether it is documented and incorporated into the strategy, values, vision and mission, when corporate sustainability became a part of the strategy of the organisation, how the organisation understands its role in the overall environment. The answers are expected to provide information and insights that should help to determine the corporate sustainability maturity level. The keyword analysis is applied to determine the corporate sustainability maturity level. The answers for each level should encompass these or similar characteristics (keywords), which reveal certain manner or habit.

Level 1: Emergence. The organisation shows interest in sustainability issues and starts a discussion about them among the members of the organisation. Sustainability is not visible in their corporate strategy, values, vision, mission and is not documented. The organisation sees itself as a complier to the laws and requirements raised by the sector and policies of the state. At this level, the organisation might not have a specific interest in the sustainability. This level does not encompass organisations that are not interested in sustainability or CSR. The characteristics of compliance with Level 1:

- No evidence of implementation,
- Informal/inadequate processes in place,
- Beginning consideration of sustainability aspect,
- Compliance with the regulations.

Level 2: Popularisation. There are some random sustainability initiatives in the departments or raised by the individuals throughout the organisation. Sustainability is discussed wider, i.e., most of the members of the organisation know about the corporate stance towards sustainability. Still, sustainability is fragmented in the documentation or is incorporated ad hoc. The organisation is trying to avoid waste and mistakes, even though it is still mostly driven by the economic profit. The characteristics of compliance with Level 2:

- Partially implemented,
- Efficiency oriented,
- Sustainability management system might be under development,
- Elementary integration of sustainability,
- Randomness,
- Fragmentation.

Level 3: Formalisation. Sustainability is incorporated into the core values, shifting the vision from egocentric tendencies of enhancing economic results and profit to being an altruistic member of the society. The organisation is consistent in its actions to reach sustainability; it is well documented and reported; the performance regarding sustainability is measured and strategically improved. The organisation seeks to meet the requirements of all its stakeholders. The characteristics of compliance with Level 3:

- Compliance with additional benefits,
- Strategic integration,
- Satisfying consideration of specific sustainability aspects,
- Network and stakeholders' integration,
- Evidence of continuous improvement,
- Documentation,
- Reporting,
- Measured performance.

Level 4: Optimisation. This level expands Level 3 to a more transcendental stage. Sustainability is integrated into all processes that are monitored, analysed and improved accordingly. The analysed organisation develops, builds and utilizes new business models, creates or takes part in associations for sustainability, involves all groups of stakeholders into the processes of the organisation. The organisation is altruistic as well as compassionate, dedicated and committed to sustainability. Sustainability is more a norm than something discussed in the organisation. The characteristics of compliance with Level 4:

- Outstanding effort towards sustainability,
- Purpose and passion,
- Transformational,
- Sustainability associations,

- Commitment,
- Sustainability as a norm,
- Giving back to the society.

The characteristics were selected according to the literature analysis provided in sub-section 1.2, referring to the works of Bastas and Liyanage (2019), Baumgartner and Ebner (2010), Hugé et al. (2018), International Standard Organization (2018), Machado et al. (2017), Marques-Mendes and Santos (2016), McGrail et al. (2013), Paulk et al. (1993), Robinson et al. (2006), Sari et al. (2020), Willard (2005). Some of the criteria were doubled, others were not self-explanatory, thus removed from the assessment tool. Each interview was read in search for the practices that could be attributed to each characteristic. All of the practices were marked, and the final corporate sustainability maturity level via interviews was attributed according to the level with the most prominent set of characteristics representing the corporate sustainability practices. Additionally, some of the processes, e.g., being efficiency oriented, complying or going further from the requirements, reporting, measuring, start at lower levels of maturity, but they are very important in the mature stage of corporate sustainability. Therefore, when looking at the whole picture of the organisation, the consistency of initiatives and actions that are taken towards sustainability are accounted. The organisation might have indicators at various stages of the assessment tool, but if it reaches certain points of optimisation level (i.e., is participating in sustainability associations and networks, is committed, gives back to the society, sees the purpose in it, and sees sustainability as a norm), it can be attributed to level 4, considering the fulfilment of other aspects (i.e., the activities are documented; there is evidence of continuous improvement; it takes further steps than just complying with the laws and regulations). However, if the organisation is very driven, takes sustainability as a norm, but has nothing documented, some activities remain unclear for the stakeholders, or the activities are unsustainable within and not offset (i.e., plastic usage, production), it cannot be attributed to level 4 of corporate sustainability maturity.

2.3. Identification of the antecedents of tensions of corporate sustainability maturity through interviews

Semi-structured interviews with sustainability-oriented organisations were carried out in order to address what tensions and why they are emerging during the transition to sustainability. Corporate sustainability maturity level is assessed as well during the semi-structured interviews. The interviews were carried out in organisations that reveal their sustainability intentions. The questions of interviews are developed regarding the tensions of corporate sustainability that was systemised by Van der Byl and Slawinski (2015) under three categories: strategic direction, domain and strategy implementation. Nonetheless, the interviews incorporate questions regarding the corporate sustainability maturity. The respondents were asked how their organisations understand their part/role in the context that they are acting in and how responsible do they feel about their impact on the overall context/environment. This question was designed to address corporate sustainability as suggested by the social issue maturation framework (McGrail et al., 2013) and

awareness of sustainability as a social issue (Hugé et al., 2018). The respondents were asked to view it through the lens of their organisation and not as individuals. The interview questions and what they reveal are provided in Table 8.

Table 8. Interview questions and their purposes

Question	Source	What is measured
How is corporate social responsibility understood in your organisation? How do you understand sustainable development? How close or different are these concepts?		Overall understanding, maturity
Does and how does this perception manifest itself in your organisation's strategy, values, vision, mission?	Hugé et al. (2018)	Maturity
Can you tell when and from whose initiative social responsibility became a part of your organisation's strategy?	McGrail et al. (2013)	Social issue maturation timeline
Could you provide examples of social initiatives or solutions implemented by your organisation?	Van der Byl and Slawinski (2015)	Tensions and their antecedents
Could you provide examples of environmental initiatives or solutions implemented by your organisation?	Van der Byl and Slawinski (2015)	Tensions and their antecedents
Could you provide examples of economic initiatives or solutions implemented by your organisation?	Van der Byl and Slawinski (2015)	Tensions and their antecedents
As an organisation, you have many stakeholders. What impact have these stakeholders had on the implementation of the social, environmental and economic decisions you mentioned?	Van der Byl and Slawinski (2015)	Tensions and their antecedents
What value and why did these social, environmental and economic decisions bring to your organisation?	Van der Byl and Slawinski (2015)	Tensions and their antecedents
Do and how environmentally and socially friendly solutions intersect with economic profitability? (For non-profit organisations: how expensive is it to be a socially responsible organisation? Is it an additional cost?)	Van der Byl and Slawinski (2015)	Tensions and their antecedents
How do you publicise information about your organisation's social responsibility, the above-mentioned decisions, initiatives? If you do not, why?	Siano et al. (2016)	Communication, Tensions and their antecedents
What global challenges are important to your organisation? Why?		Overall understanding, Tensions and their antecedents, Maturity
How do you understand the role of your organisation in this context? How responsible do you feel for the environmental impact of your activities?	Hugé et al. (2018) and McGrail et al. (2013)	Corporate sustainability maturity
What could further encourage your organisation to pay more attention to sustainability?		Tensions and their antecedents
What is your personal approach to corporate social responsibility? How important is sustainable development to you personally?		Ability to decouple individual values

Question	Source	What is measured
		from organisational values
How, in your opinion, COVID-19 will affect your organisation and its decisions in terms of social, environmental and economic aspects?		Tensions and their antecedents, Maturity through risk management

Several questions proved to be logical and complement the questionnaire, providing a more detailed narrative on corporate sustainability transitions and corporate sustainability maturation process; therefore, they were included. These questions ask how the organisation understands and differentiates between the terms of sustainability and corporate social responsibility, what are the global challenges that the organisation is facing, how the organisation could be motivated to indulge into sustainability activities more, what is the respondent's approach to sustainability issues and how will COVID-19 affect corporate activities and sustainability. These questions show the overall understanding of sustainability, giving insights on the maturity of corporate sustainability. The respondent's ability to differentiate between corporate and individual values allows distinguishing whether his/her approach might be biased. The question on COVID-19 shows corporate resilience and sustainability maturity when addressing urgent issues and perturbations.

The interviews were transcribed using literal transcription. The transcripts were read several times as an exploration of tensions, and their antecedents required a different approach. Since the tensions are explored in the literature, and there are several studies defining their categories, six categories, as proposed by Wannags and Gold (2020), were adopted as codes when loading the transcripts into the MaxQDA 2022 software. Direct content analysis was applied when exploring the tensions that aimed at conceptually validating the theoretical framework (Hsieh, Shannon, 2005), which is a deductive approach to qualitative data (Mayring, 2014). This approach as well allows to identify or determine new categories or subcategories of existing codes (Hsieh, Shannon, 2005). However, the antecedents of tensions are not so well defined in the scientific literature; thus, a different, i.e., inductive, approach was needed (Mayring, 2014). Conventional content analysis was used, as it tries to describe a phenomenon that is not very clearly presented (Hsieh, Shannon, 2005), trying to attribute new categories only when found in text, without any preconceived grouping, looking for new insights (Kondracki, Wellman and Amundson, 2002). The interviews were analysed through an iterative and reflexive process as well as the research by Fereday and Muir-Cochrane (2006).

A hermeneutic constructivism is taken as an epistemic approach of the research; thus, the following sub-sections define the chosen context of transitioning economy and the sample organisations that were used for the empirical research.

2.4. Context: landscape of transitioning economy

Lithuania is a country situated on the south-eastern side of the Baltic Sea with 30 years of independence from the Soviet Union regime that has been shaping the country for 46 years. Lithuania is in a geopolitically active area with transitional roads and most northern ice-free port of the Baltic Sea, which places country in a position

to successfully develop its economy (Ramanauskaitė, 2021). Currently, Lithuania belongs to the EU and NATO, providing both incentives and safety for successful independent development (Cameron, 2009; Fischer, 2010). Sustainable development was started to be addressed in the early 2000s by being included both into the National Strategy for Sustainable Development (Lietuvos Respublikos Vyriausybė, 2003) and recognised by the firms creating Lithuanian Responsible Business Association (Lietuvos Atsakingo Verslo Asociacija (LAVA)) in 2005, extending the work of National Network of Responsible Business Enterprises (Nacionalinis Atsakingo Verslo Įmonių Tinklas (NAVIT)) (Ramanauskaitė, 2021), following the events at the EU, e.g., the Lisbon European Summit in 2000, the EU Commission's "First Communication on CSR (EU Commission, 2001)" etc. (Breitbarth et al., 2018). The direction of companies represents the interests of consumers, shareholders and other stakeholders, such as governments, policymakers, general society etc. There are studies that investigate the transitions of companies from planned to free market in the post-Soviet bloc (Fischer, 2010; Tönurist, 2015), but not so much regarding sustainable development of the enterprises or countries. The search on Web of Science Core Collection did not provide any results for keywords: post-Soviet, sustainability transitions, organisation/business and their synonyms (Staniškis et al., 2022). This might be due to the difference between sustainability and market transition, where sustainability is regarded as socio-technical, and market as a socio-economic system (Fischer, 2010), though these systems are highly interlinked and co-dependent (Staniškis et al., 2022).

The Soviet Union did leave a mark that might be felt in the contemporary society of the countries that were affected by it (Staniškis et al., 2022). The cultural legacy of this regime had multiple indirect negative impacts (Dawson, 2019; Rodrigo, Muñoz and Wright, 2015) in a broad variety of areas. Dawson (2019) names several attributes linked with the mentality of post-Soviet countries: "passivity, circumspection, distrust, and a widespread indifference to environmental issues, pervading society, including governance systems, at multiple levels" (Staniškis et al., 2022, p. 56). Therefore, instead of gradual transition from one regime to another, these countries experienced shock-therapy (Brown et al., 2012; Fischer, 2010), and some authors in the geography field refer to this transition more as 'a form of transformation' (Brown et al., 2012; Lynn, 1999; Smith, 1996). However, experiencing these transitions or transformations possibly prepared countries for sustainable transitions (Ramanauskaitė, 2021). Rodrigo et al. (2015) conducted a study on transition dynamics in the context and distinguished four groups of countries regarding how they approach sustainability issues: crossroaders, compliers, athletes and laggards (Ramanauskaitė, 2021). The cluster of compliers contains fifteen ex-Eastern bloc nations (except Uzbekistan) that do particularly well in the quality of governance, but not in creating the wealth cleanly, even though they try to follow more sustainable paths, regarding not being exposed so much to the sustainable development concept. Growing economically strong, the compliers' cluster does not possess effective and efficient energy management; however, they are addressing their effect on the socio-environmental conditions, trying to improve it and comply with the standards raised by the alliances, such as the EU. Complier countries in the EU or in the process of

becoming a member must fulfil higher standards, even though they are not addressing their energy and CO₂ emission appropriately (Ramanauskaitė, 2021). Lithuania is presented as an exemplary case of complying with the sustainability issues that uses some governmental pressures, adopts improved industrial practices, takes moderate steps to reduce poverty and CO₂ emissions, but uses energy quite inefficiently, however, trying to develop more sustainably (Rodrigo et al., 2015). The citizens of the eastern post-Soviet bloc share the commonalities of inadequate energy use, and a large part of the population has shown to have struggled with heating their houses in the cold periods and are experiencing energy poverty (Bouzarovski et al., 2017); they are as well tentative about the climate change (Ferenčuhová, 2020).

Some challenges that are particular to Lithuania include limited reach to public transport, 10.6% of the population do not have access to the indoor sanitation, the income of 20% of the richest people in the country was 7.1 times higher than 20% of the poorest people (Punytė, Simonaitytė, 2018), 20th place in the SDG Index of 2018 of 27 EU countries (Staniškis et al., 2022). Sustainable development principles in Lithuania are established through the main strategic planning documents of the country: Lithuania's Progress Strategy "Lithuania 2030", 2014–2020 National Progress Program, National Strategy for Sustainable Development adopted in 2003, the White Paper on Lithuanian Regional Policy prepared in 2017. The necessity of sustainable development is as well mentioned in the Law on Territorial Planning of the Republic of Lithuania. However, it is noted that the topic of sustainable development lacks coherence and specificity in these documents, while the key issue in this regard is strategy, i.e., the National Strategy for Sustainable Development, which is more a recommendation (Punytė, Simonaitytė, 2018). Correspondingly, the Lithuanian National Sustainable Development Strategy has not been updated since 2011; its implementation reports have not been submitted since 2014 (Staniškis et al., 2022).

Nevertheless, the participation in the EU had a major impact on Lithuania's development patterns. Post-Soviet countries that are members of the EU established market economy faster and performed wider ranged reforms (Cameron, 2009). The integration into the EU can be seen as a stimulus for improving governance, having examples set by the older members, absorbing sustainable development goals as part of the strategy (Leal Filho et al., 2016). Following the lead of more prominent EU countries, having transitional experiences and competencies, should provide these transitioning economies with a boost for integrating sustainable development principles in their routines (Staniškis et al., 2022). The similarities between socio-technical and socio-economical system transformations should help to hand over the multilevel concept of sustainable development to the market transition (Fischer, 2010). However, as the analysis above suggests, it is not to be expected from an incumbent regime to actively engage and invest into radical innovations as top-down initiatives do not intentionally generate niches and evolutionary bottom-up processes (Geels, Schot, 2007). Nonetheless, transition management is based on the experiments, whereas eastern bloc of post-Soviet countries did not experiment and rely on the niche management for the transition to the market economy (Fischer, 2010). Therefore, it is important to address the initiative grounds of sustainable

transitions, which could lay in the incumbent actors of the context (Staniškis et al., 2022).

2.5. Sample

The organisations that take interest in sustainability were selected for the review from the region of emerging economy. These organisations were selected with an interest to follow up with the interviews with them regarding their transition towards sustainability. A broad approach to one organisation might show whether they are truly interested in sustainability; therefore, the websites of organisations will be revised as well.

Nonprobability purposive sampling is selected to explore the issue of the antecedents of tensions raised by this thesis (Daniel, 2014), where eighteen organisations from transitioning economy of Lithuania were selected for the analysis. Convenient sampling was chosen for selecting organisations that are taking interest and participating in any kind of sustainability related initiatives. The characteristics of selected organisations are show in Table 9.

The size of the company was determined according to the employee number in the organisation and recommendations of the 4th article of Law on Financial Reporting of Enterprises of the Republic of Lithuania (2001):

- very small <10,
- small 10–50,
- medium 50–250,
- large >250.

Table 9. Characteristics of sample organisations

Orga nisati on	Sector	Size	UN Global compact	Lava	ISO 14001	Interview time, min	Transcri pt page count	Respondent
OrgA	General Industrials	Medium	+	+	+	55	8	Communicati on coordinator
OrgB	Support Services	Small	+	+	+	27	6	Director
OrgC	Support Services	Very small	+	-	-	72	11	Director
OrgD	Academic	Large	+	-	-	40	8	Sustainability coordinator
OrgE	Gas, Water and Multiutilit ies	Large	+	+	-	60	10	Communicati on manager for sustainable development
OrgF	Academic	Large	+	-	-	42	7	Deputy director
OrgG	General Industrials	Large	-	-	+	25	5	Communicati on
OrgH	General Industrials	Medium	-	-	+	33	6	Project manager
OrgI	Support Services	Very small	-	-	-	64	9	Consultant

Orga nisati on	Sector	Size	UN Global compact	Lava	ISO 14001	Interview time, min	Transcri pt page count	Respondent
OrgJ	Support Services	Medium	-	-	-	58	9	Project manager
OrgK	Support Services	Small	-	-	-	55	9	Advisor for climate, environment, and digitalisation
OrgL	Public Institution	Medium	-	-	+	58	9	Specialist
OrgM	Support Services	Small	-	-	-	95	16	Environment and sustainable development policy specialist
OrgN	Bank	Large	-	+	-	55	9	Project manager
OrgO	Personal Goods	Medium	-	+	-	37	7	Director
OrgP	Support Services	Large	-	-	-	82	11	Integrated communicatio ns
OrgR	Bank	Large	+	+	-	87	13	Sustainability manager
OrgS	Industrial Transport ation	Large	-	-	-	39	7	HR manager

Table 9 as well reveals whether the organisation is participating in the UN Global Compact initiative. The members of LAVA are identified as well as the organisations that publicly identify their ISO 14001 standard. The interview time, the page count of interview transcript and the position held in the company by the interviewee are provided. There were eight large, five medium, three small and two very small organisations with the majority of seven being from the support service sector. The sector was defined by using UN Global Compact standards.

3. RESULTS OF THE ANALYSIS OF THE ANTECEDENTS OF TENSIONS OF CORPORATE SUSTAINABILITY MATURITY

3.1. Corporate sustainability maturity level analysis

The following sub-sections provide corporate sustainability maturity level analysis via corporate sustainability reports, corporate websites and interviews. The scores of CSML are provided in the sub-section 3.1.4 in Table 13.

3.1.1. Corporate sustainability maturity level analysis via sustainability reports

The results of the study on corporate sustainability maturity levels via corporate sustainability reports are provided in Table 10. The analysis was conducted in May of 2021. As it could be seen in the table, there are five organisations with consistent sustainability reporting practices. Three organisations are either new at reporting or show mild inconsistencies. Two organisations were given two points each because one of them stopped reporting in 2014 and the other one started reporting very recently. The rest of the analysed organisations show no reporting activities; there might be some more or less condensed information on their sustainability in the corporate websites. The points for corporate sustainability maturity levels are attributed according to their reporting practices and are given under the column SR in Table 10.

Table 10. Ranking of analysed organisations according to the sustainability reporting consistency

Organi sation	Type/Sector	Size	Last report	Page count	Langu age	Global compact	Reporting consistency	SR
OrgB	Support Services	Small	2020	14	LT	+	Reports through UNGC, yearly reports since 2008, report is not provided on their website	4
OrgC	Support Services	Very small	2020	7	LT	+	Reports through UNGC, yearly reports since 2012, quality is questionable, report is not provided on their website	4
OrgE	Gas, Water and Multiutilities	Large	2020	61/313	EN/LT	+	Reports through UNGC, consolidated annual report, annual reports since 2016, all sustainability reports in the website	4
OrgM	Support Services	Small	2019	94	EN/LT	-	Activity report with integrated assessment of impact on the environment, reports since 2014	4
OrgR	Bank	Large	2019	93	LT	+ (parent)	Consolidated annual reports in financial report since 2001, the parent company is UNGC member, reports since 2005	4
OrgA	General Industrials	Medium	2019	17	EN	+	Reports through UNGC, yearly reports since 2007, grace letters every other year	3
OrgD	Academic	Large	2018– 2019	24	EN	+	Reports through UNGC, reports every second year since 2015, skipped a year, 13–14, 15–17, 18–19, old reports on the website	3
OrgP	Support Services	Large	2019 (parent)	29	EN	+	Reports through UNGC, yearly reports since 2017, includes cases from the subsidiary organisations	3
OrgF	Academic	Large	2019	49	LT	+	Reports through UNGC, one and only report provided on the UNGC website	2
OrgN	Bank	Large	2014	62	EN	-	Reporting period 2009–2014	2
OrgG	General Industrials	Large	n/a	n/a	n/a	-	n/a	1
OrgH	General Industrials	Medium	n/a	n/a	n/a	-	n/a	1

OrgI	Support Services	Very small	n/a	n/a	n/a	-	n/a	1
OrgJ	Support Services	Medium	n/a	n/a	n/a	-	Financial report	1
OrgK	Support Services	Small	n/a	n/a	n/a	-	n/a	1
OrgL	Public Institution	Medium	n/a	n/a	n/a	-	Environmental report, annual reporting since 2016	1
OrgO	Personal Goods	Medium	n/a	n/a	n/a	-	8 sustainability achievements are provided in the website	1
OrgS	Industrial Transportation	Large	n/a	n/a	n/a	-	n/a	1

3.1.2. Corporate sustainability maturity level analysis via websites

The results of the study on corporate sustainability maturity levels via the websites of selected organisations are shown in Table 11. The analysis was conducted in December of 2020. One of the analysed organisations met the requirements for satisfactory compliance with the sustainability communication requisites. Acceptable compliance of sustainability communication was achieved by only three organisations. These results show that all sustainability reporting organisations of the Baltic States had possibilities for improvement and need to take improvement actions to avoid the reputational risks and improve communication practices and strategies.

Table 11. Ranking of analysed organisations according to the OSEC model

Organisation	Business Activities	OSEC Dimensions				Green-washing	Total score	Maturity level
		Orientation	Structure	Ergonomics	Content			
OrgN	Bank	3.13	21.25	23.89	31.51	0.00	79.78	3
OrgM	Support Services	3.13	15.49	23.68	26.97	0.00	69.27	2
OrgR	Bank	0.00	13.28	17.39	32.70	0.00	63.37	2
OrgL	Public Institution	6.25	7.08	19.30	29.36	0.00	61.99	2
OrgP	Support Services	3.13	12.17	16.12	26.26	0.00	57.67	2
OrgD	Academic	3.13	9.08	21.06	24.11	0.00	57.37	2
OrgJ	Support Services	3.13	7.97	18.94	26.97	0.00	57.01	2
OrgO	Personal Goods	3.13	7.53	21.91	17.66	0.00	50.23	2
OrgF	Academic	4.69	5.53	17.46	20.77	0.00	48.45	1
OrgE	Gas, Water and Multiutilities	0.00	9.08	16.96	30.79	-10.94	45.90	1
OrgK	Support Services	0.00	2.43	18.94	20.77	0.00	42.15	1
OrgA	General Industrials	0.00	3.54	22.76	21.01	-10.94	36.37	1
OrgS	Industrial Transportation	3.13	5.53	20.22	16.71	-9.38	36.21	1
OrgG	General Industrials	0.00	3.54	21.91	9.07	0.00	34.53	1
OrgI	Support Services	1.56	3.10	16.61	20.05	-9.38	31.95	1
OrgH	General Industrials	0.00	3.10	19.37	9.07	0.00	31.54	1
OrgB	Support Services	0.00	0.44	16.96	11.94	0.00	29.34	1
OrgC	Support Services	0.00	1.33	15.76	9.07	0.00	26.16	1

Twenty-two percent of the analysed websites displayed possible greenwashing activities. In the original model description by Siano et al. (2016), these greenwashing signals are called sins. Two sins have been found among the analysed organisations, i.e., sin of vagueness (11%) and unidirectional approach to the stakeholder (11%). In order to explore the sins, a broader explanation is needed:

- Sin of vagueness: the description of sustainability is based on vague or inaccurate information,
- Unidirectional approach to the stakeholder: there is no stakeholder engagement support on the sustainability approach.

The commitment of each sin takes points off the final score, i.e., -9.38 and -10.94, respectively. Greenwashing activities might be seen as tensions as well, i.e., the values in opposition, resulting from the inconsistency of communication inside and outside of the organisation.

When analysing the websites of organisations providing their reports on the UN Global Compact platform, some interesting decisions of organisations emerged:

- There were differences between the information provided to Lithuanian and English-speaking stakeholder groups. One Lithuanian corporate website included information for the main customers of the company, while the English version of the website provided information for the potential shareholders and other interested parties. There were differences between the Lithuanian and English corporate social responsibility reports as well (i.e., number of pages);
- Several corporate websites did not provide corporate sustainability reports; some reports in the websites were outdated (UN Global Compact platform providing a more recent version);
- Some organisations did not provide their sustainability approach altogether.

Considering the results that were presented in the research by Ramanauskaitė and Staniškienė (2020) as well, it is clear that the majority of analysed organisations reveal their sustainability related purposes and philosophies poorly; their identities as sustainable or at least sustainability-oriented organisations are not defined on their websites.

The present research groups the organisations into four levels of maturity. These levels can as well be described by the results of the corporate website analysis, attributing each score group to a certain maturity level. The tensions that occur in the organisations are visible in the results of the corporate website analysis: 22% of the analysed organisations have shown greenwashing activities. There are certain tensions specific to the maturity levels. This refers to the inconsistency between their actions towards stakeholders. The results suggest that there is a connection between the sustainability communication on a corporate website and the overall corporate sustainability maturity.

3.1.3. Corporate sustainability maturity level analysis via interviews

The results of the study on corporate sustainability maturity levels via the interviews are shown in Table 12. The blue colour  represents fully revealed attribute; the yellow  represents partially revealed attribute. The interviews were conducted in a period from November 2019 to August 2020 and transcribed using literal transcription strategy. The interview outline is provided in Annex 1.

The interview analysis regarding corporate sustainability maturity has revealed that the organisations are better at communicating their activities and approached at the individual level (i.e., in the conversation with the interviewer) than on their corporate websites or via sustainability reports. Seven organisations were attributed with the score 4, regarding their maturity via interview analysis; there were five organisations attributed with the score 3; four organisations were attributed with the score 2; two organisations were attributed with the score 1.

Table 12. Corporate sustainability maturity assessment via interviews

	Level 1				Level 2				Level 3							Level 4									
	No evidence of implementation	Informal/inadequate processes in place	Compliance	Beginning consideration of the sustainability aspect	Efficiency oriented	Sustainability management system might be under development	Elementary integration of sustainability	Randomness	Fragmentation	Strategic integration	Satisfying consideration of the specific sustainability aspects	Network and stakeholders' integration	Evidence of continuous improvement	Documentation	Reporting	Measured performance	Compliance with additional benefits	Outstanding effort towards sustainability	Purpose and passion	Transformational	Sustainability associations	Commitment	Giving back to society	Sustainability as a norm	Attributed level
OrgC																									4
OrgF																									4
OrgK																									4
OrgM																									4
OrgN																									4
OrgP																									4
OrgR																									4
OrgA																									3
OrgB																									3
OrgE																									3
OrgI																									3
OrgJ																									3
OrgD																									2
OrgG																									2
OrgL																									2
OrgO																									2
OrgH																									1
OrgS																									1

3.1.4. Corporate sustainability maturity level analysis

The overall corporate sustainability maturity assessment of all analysed organisations is represented in Table 13.

Table 13. CSML of analysed organisations

	Sector	Size	IV	CW	SR	CSML	Level
OrgN	Bank	Large	4	3	2	3.357	Formalisation
OrgM	Support Services	Small	4	2	4	3.026	Formalisation
OrgR	Bank	Large	4	2	4	3.026	Formalisation
OrgP	Support Services	Large	4	2	3	2.948	Formalisation
OrgC	Support Services	Very small	4	1	4	2.539	Formalisation
OrgF	Academic	Large	4	1	2	2.383	Popularisation
OrgJ	Support Services	Medium	3	2	1	2.357	Popularisation
OrgK	Support Services	Small	4	1	1	2.305	Popularisation
OrgB	Support Services	Small	3	1	4	2.104	Popularisation
OrgE	Gas, Water and Multiutilities	Large	3	1	4	2.104	Popularisation
OrgD	Academic	Large	2	2	3	2.078	Popularisation
OrgA	General Industrials	Medium	3	1	3	2.026	Popularisation
OrgL	Public Institution	Medium	2	2	1	1.922	Popularisation
OrgO	Personal Goods	Medium	2	2	1	1.922	Popularisation
OrgI	Support Services	Very small	3	1	1	1.87	Popularisation
OrgG	General Industrials	Large	2	1	1	1.435	Emergence
OrgH	General Industrials	Medium	1	1	1	1	Emergence
OrgS	Industrial Transportation	Large	1	1	1	1	Emergence

None of the analysed organisations can be attributed to the optimisation level of corporate sustainability maturity, addressing all three dimensions of the assessment tool. However, three organisations scored above 3 points in the sum. Three organisations are at the emergence level. The majority of analysed organisations can be assigned to the popularisation level.

The organisations at the emergence level attribute only some attention to the sustainability issues. Even though they address that sustainability is an important issue via their interviews, no information can be found on their websites, and they do not provide sustainability reports. One of the organisations at this level even shows signs of possible greenwashing activities when communicating sustainability. Moreover, the sustainability understanding provided by these organisations is shallow, encompassing only one sustainability dimension, not seeing the bigger picture, i.e.,

how their activities interconnect and affect all aspects of sustainability. A couple of examples that illustrate how these organisations see themselves from the perspective of sustainability can be drawn from the interviews. OrgG, even having sustainability in their mission, considering more social initiatives and involving their employees, still does not consider that they “are having any kind of impact on the environment”. OrgH focuses mostly on the wellbeing of employees, the digitalisation and automation of the processes; however, the management processes are lagging somewhere in the “Soviet times still”. OrgS is all about profit and complying with the laws and regulations. Therefore, the organisations at the emergence level can be described as considering sustainability issues and seeing it as an important aspect of their business, but they have not moved further from complying with the laws and attributing higher importance to the documentation.

Ten out of analysed organisations are ranked at the popularisation level. As it can be seen in Table 13, they vary widely in the way they address sustainability. This illustrates very well that the corporate sustainability at this level is fragmented with only some visible initiatives. Most of the organisations are efficiency oriented, trying to improve their processes and minimise the losses. However, they conduct certain, even if random, sustainability initiatives. Interestingly, OrgF is in a transition towards sustainability. Their activities and initiatives started earlier; at the moment, the strategy and processes are revised in accordance with sustainability, consulting the specialists in the field, putting their values and mission into strategy. Simultaneously, OrgE is a state-owned energy company that currently is participating and pushing forward the energy decentralisation in Lithuania, endorsing users to become energy producers, developing renewable energy parks, etc. Nevertheless, as required by several stakeholders, OrgE has integrated sustainability in their strategy and documentation, though revealing that some aspects, e.g., procurement documentation, are not thorough with sustainability requirements, having them described fragmentarily. However, an important notion is that OrgE does not talk about sustainability as a part of the communication strategy. Sustainability has become a much broader term, expanding throughout the organisation.

At the same level, there are organisations that, regardless of having long-term practices and involved leaders, have some shortcomings, such as using plastic packaging for their products. An example could be OrgO that is vested in creating sustainable, greener products, but sustainable solutions are “nice to have, but not for” them, because their business strategy is centred on “reasonable prices”. Moreover, OrgO has a very detailed understanding of what they are doing and how; at the moment, they can achieve their level of sustainability and what is unreachable for them. Therefore, it is understandable why they choose not to produce more expensive but more sustainable products and why their communication on the website and via sustainability reports is limited. The stories of organisations at the popularisation level are different. This well illustrates their different choices, pathways and decisions towards sustainability, explaining why this level is called popularisation, having organisations that are implementing different corporate sustainability communication practices via their websites and sustainability reports and expressing various initiatives via interviews, where data seems to be scattered throughout the whole

range. However, all of them, except for one, have sustainability more or less integrated into their business strategies.

There are interesting cases at the formalisation level as well. This level is not easily described, trying to find unified definitions for all five organisations that are included. Most likely, the corporate purpose and passion, commitment, giving back to the society and having sustainability as a norm could be considered as the conjunctive factors. Three organisations at this level show commitment in their reporting initiatives; one has recently started communicating its progress through the sustainability reports; sadly, one has stopped its reports that used to be regular. Four out of the five organisations at the formalisation level are at the top of the sample when communicating about sustainability via their websites. However, one organisation of the formalisation level does not have such a practice to communicate its sustainability throughout the website. All organisations at this level have revealed their transcendental stance towards sustainability.

In order to give a couple of examples on how the organisations at the formalisation level see themselves through the lens of sustainability, it is worthwhile looking at the following cases. OrgM is a non-governmental non-profit organisation that acts in the environmental protection area. Their mission is sustainability-related; thus, it obliges them to address the issues. The majority of OrgM initiatives start when their stakeholders, such as “politicians or enterprises are not doing something they should”. Other initiatives of OrgM include educational activities on the environmental issues, shorter work week for their employees, multiple events for employees and other stakeholders that are organised using sustainable ideas (i.e., vegan menu), technical solutions in the office that are as environmentally friendly as possible (i.e., adobe flooring). This organisation, setting a sustainable example, encourages its customers and partners to take this approach, educates them on the matter and provides assistance. However, this organisation does not have sustainability detailed in their strategy or documented in the procedures.

Another example is OrgC that is a public relations organisation with affiliation to a larger company abroad. Even though sustainability was lowered down to them when joining a larger network, these ideas were not new to the company and were easily assimilated to the working model of the organisation. OrgC positions itself as innovator in promoting sustainability and social responsibility, providing its clients with new social projects that were not yet trending at the time. This company acts as a promoter of sustainability ideas for their clients, not tolerating greenwashing or other misinformation that the companies might want to provide to look more appealing: “we do not tell the public what does not exist; we do not say things we do not believe in. We do not work with clients we do not believe. Or, if crisis situations happen in business, we promote maximum openness, maximum transparency and customer responsibility both to our employees and society; this is the philosophy we spread widely in the field in which we work”. Nonetheless, this organisation as well provides extra care for its employees, surpassing what is required of them by the law.

OrgN is the highest-ranking organisation from the selected sample regarding their corporate sustainability maturity. Even though it does not have a perfect sustainability reporting practice and reveal its sustainability via interviews at the same

level as their colleagues at the formalisation level, this organisation scores satisfactory via their websites, being the only organisation attributed level 3 through the website analysis, leading it to the top of the corporate maturity levels. Contradictory, there are two banks at the formalisation level, but the one with higher score shows a demeaning stance towards OrgR (nicknaming), where OrgR revealed their sustainability only through their own initiatives. Nonetheless, OrgN reveals a strong commitment to the sustainability issues, “attributing 95% of their impact to their products and services”. They as well pay close attention to the growth of the small businesses, greener energy projects etc.

As indicated by the results, the top two banks in Lithuania scored among the top five organisations from the sample, regarding their sustainability maturity. Moreover, three of the five top sample organisations expressed that they feel that the stakeholders or shareholders from Scandinavia still have an impact on their sustainability practices. There is one large organisation (OrgP) with a high level of sustainability maturity that is interested in implementing technical innovations in its field and business practice. However, not only large organisations can achieve this level. OrgM is a small non-governmental consultancy firm, and OrgC is a very small public relations organisation, where they both are very keen on promoting sustainability ideas, having a high set of sustainability-oriented values among their employees. All of the formalisation level organisations show interest in educating broader society regarding sustainability and acting accordingly.

This sub-section analysed the corporate sustainability maturity levels of the selected sample and distributed the organisations according to their scores that were provided by using the aforementioned methodology.

3.2. Identification of the antecedents of tensions of corporate sustainability maturity through the interviews

Eighteen semi-structured interviews were carried out to address the tensions and their antecedents of corporate sustainability transitions. The interviews were conducted during the period from November 2019 to August 2020 and transcribed using literal transcription strategy. The interview outline is provided in Annex 1. The following sub-sections provide the qualitative analysis of empirical research results of the interviews. Firstly, the tensions are categorised as defined by Wannags and Gold (2020):

- T1 – tension between private and shared values,
- T2 – tension between individual and organisational agenda,
- T3 – tension between isomorphism and structural and technological change,
- T4 – tension between efficiency and resilience,
- T5 – tension between desire for sustainability and unsustainable consumption behaviour,
- T6 – tension between legitimacy in context A and legitimacy in context B,

and explored. Secondly, the antecedents of tensions are addressed from the informants' statements during the interviews. Thirdly, the respondents' insights about the management of tensions are provided.

3.2.1. Tensions of corporate sustainability maturity

The following sub-chapters explore the testimonies of the sample organisations, grouping the tensions into six categories as proposed by Wannags and Gold (2020). The results will be presented in a narrative as there was an abundance of statements made by the organisations. Each tension will be visualised by presenting the categories and subcategories (Sub1, Sub2) that emerged when analysing the results. The statements in the form of citations can be found in the tables A1–A6 in the Annex 2 of this dissertation.

T1 is the tension between private and shared values; it was the most abundant among the organisations of the sample. The citations of statements, best revealing T1 in the organisations, are provided in Table A1 of Annex 2. As it can be seen in the table, when coded, the testimonies regarding the tension between private and shared values fell under four categories: investment to the future, established corporate priorities, need for external support and internal resources. Each, except for one category (established corporate priorities), can be defined by the first level subcategories (Sub1), while the category of internal resources goes as deep as the second level subcategory (Sub2). Hierarchical category–subcategory model can be seen in Figure 4.

Nearly half of the statements that were attributed to the tensions between private and shared values concerned the distribution of the internal resources in the organisation. The first subcategory was the cost of sustainable activities and their implementation in the organisation. Money is often a very precious resource for the organisations; thus, it is distributed sparingly for the activities that are not considered crucial. As it can be seen from the second level subcategories, the organisations found these activities unprofitable; therefore, they chose not to follow through with certain initiatives (OrgA, OrgS, OrgM, OrgK). The sample organisations as well mentioned that sustainability initiatives are seen as an additional cost. OrgM, even though its employees renovated their office by themselves using sustainable materials, saw that it could have been done more efficiently. This organisation as well tries to incorporate the criteria of sustainability into its purchases; however, balancing is often needed. OrgO representative said that it “pays more for sustainable raw materials”. The organisations did not question the necessity to implement sustainability related actions. However, the statements under the third second level subcategory indicated that the private value of money outweighed the shared value of sustainability actions that were too expensive to implement. The respondents from OrgS, OrgF, OrgO and OrgB admitted having not implemented certain sustainability measures because they were too expensive. A respondent from OrgA states that “everything that is more environmentally friendly and sustainable today raises the prices up to 30%”. Another first level subcategory for internal resources was insufficient human resources. The respondents from OrgI, OrgE, OrgJ and OrgR revealed that some sustainability

initiatives were omitted from the agenda as they lacked enough personnel to implement them.

Regarding second category of T1, i.e., the need for external support, the respondents stressed that there are unsupportive local policies (Sub1), where OrgN complained that “sometimes we feel so alone in the sense that if we do not know something, there is no centralized competence in Lithuania where you can turn for advice”; OrgI identified that “if you start building a sustainable business, it kicks off slower and is slower to yield results. ... And banks are not so keen in investing”; OrgF stated that the policies were unfavourable for the model of their activities. OrgO and OrgP as well mentioned the lack of investment (Sub1) both from the state and shareholders. The penalties for unsustainable behaviour (Sub1) were mentioned as a driving force to implement waste sorting (OrgH).

The third category of T1 was the established corporate priorities. Two organisations revealed that they have set certain goals or priorities where they invest regarding sustainability and try to follow their intention, as it is in line with their business models (OrgN, OrgR), while OrgM attributed the necessity for the alcohol business “to have a very straightforward social responsibility approach”. The organisations that apply certain priorities for sustainability initiatives were significantly large.

The fourth category of T1 was the investment to the future where organisations focused on the benefits of adopting sustainability. The first subcategory was developing organisation sustainably where OrgM and OrgI expressed that the integration of sustainable activities is a part of their business model that if “we do not work cleanly and neatly, responsibly, we will cease to exist” (OrgI). OrgO revealed that “by adding more recycled plastic to our packaging, we not only meet the requirements of our customers, but we also are adding to saving our environment, our planet”, thus creating a more sustainable future. As these activities are beneficial for the environment and society, they help the organisations in building stakeholder loyalty (Sub1) by attracting potential employees and growing them (OrgM), increasing the wellbeing of current employees (OrgI, OrgB). Nonetheless, the importance of adaptation to changing values (Sub1) was expressed by OrgJ and OrgN by reducing the risks (OrgJ) and responding to a more demanding society (OrgN). Moreover, conducting sustainable initiatives and building it into a business models, the respondent organisations see that it helps in maintaining the reputation (Sub1), as it becomes worthless of doing business as usual, hiding or manipulating information (OrgK, OrgC, OrgE).

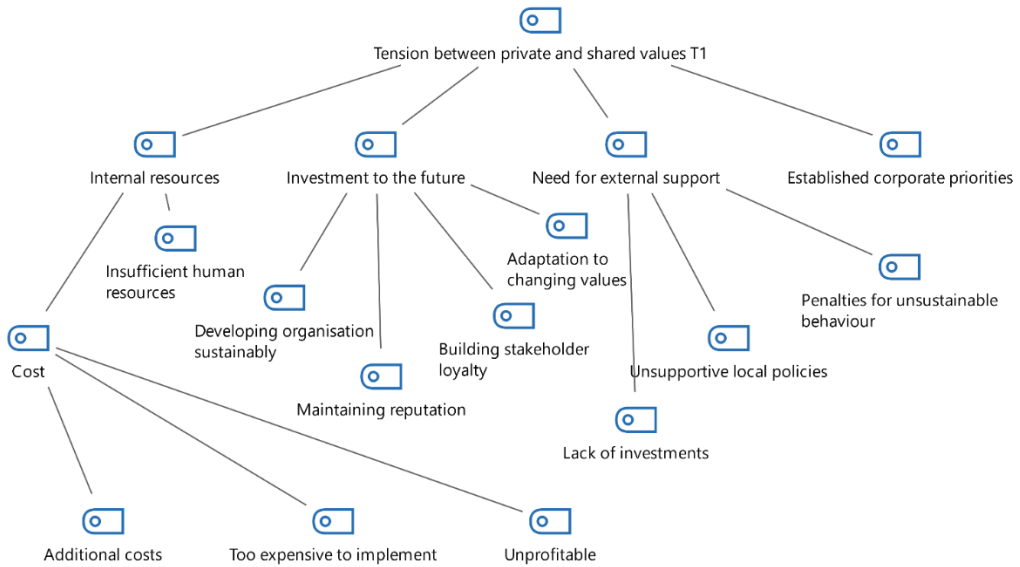


Figure 4. Hierarchical category-subcategory model of the tension between private and shared values

T2 is the tension between individual and organisational agenda that was the second most abundant in relation to the number of statements made by the sample organisations. Table A2 of Annex 2 shows the most relevant statements describing T2. The testimonies of organisations can be categorised into three groups: personal agenda of employees, established corporate agenda and leadership. The hierarchical category-subcategory model for T2 can be seen in Figure 5.

The first category under T2 was the personal agenda of employees as they play a crucial part in the development of the organisation. The statements fell under two subcategories where sustainability is on a personal agenda and where it is not. In some cases, the employees of the sample organisations revealed that taking on sustainability initiatives caused them dissatisfaction, was an unnecessary hindrance (OrgL) or simply they did not want to do it (OrgI). However, indifference (Sub2) was expressed as well by a respondent from OrgL as a part of sustainability not being on the personal agenda of employees (Sub1) because they leave the work issues outside of their personal lives. However, there were cases where sustainability was ingrained into the routines and mind-sets of employees, and they wanted to take action (OrgL, OrgK). Concerned employees took action, revealing a bottom-up push (Sub2) as their agenda.

The second category of T2 was leadership. Under the ineffective (Sub1) leadership, the respondents revealed that what they “lack most at the moment is taking responsibility” (OrgL), doing unnecessary compromises (OrgI), not taking their initiatives outside the walls of the organisation (OrgH), not being able to keep the ideas alive as people change in the organisation (OrgA) or not acting on what is said (OrgN). As a subcategory of indifference (Sub1) rose the lack of initiative (Sub2) where initiatives were stopped, stalled or omitted from the agenda because of the

leaders who did not take extra measures to implement or push and support them (OrgL, OrgC, OrgJ).

However, there were more statements on the effective leadership (Sub1) where leaders were hearing their employees (Sub2) and playing a crucial part in adopting the organisation’s agenda to their needs (OrgM, OrgC, OrgN). Moreover, some leaders took sustainability under their personal agenda (Sub2), or the respondents expressed the necessity to do it. It was mostly the reason behind starting to adopt sustainability as corporate agenda when leaders took it as a personal challenge and responsibility (OrgJ, OrgO, OrgA, OrgR, OrgF) and allowed it to become an effective and active practice of the organisations, incorporating the majority of employees.

Sustainability is taken more seriously in the organisations when it becomes official in the strategy, having it in the established corporate agenda, which was the third category of statements of the sample organisations. It is similar to the category of established corporate priorities of T1, when the action is most effective when it is in line with the corporate agenda and active business model.

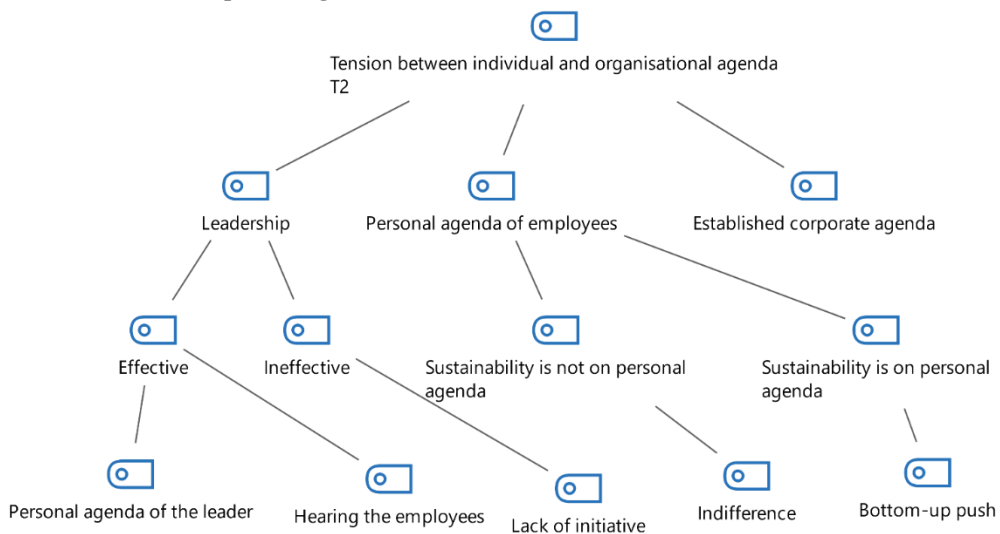


Figure 5. Hierarchical category-subcategory model of the tension between individual and organisational agenda

Figure 6 illustrates the tension between isomorphism and structural and technological change (T3). The examples from the statements of sample organisations can be found in Table A3 of Annex 2. The statements made for T3 can be grouped under two categories, i.e., corporate self-awareness and adapting to shifting market.

The development of the market undeniably touches the organisations, and in order to maintain activity, they have to adapt. In order to reach sustainability, it is often required to change radically and fundamentally; however, the established systems are not so prone to change. Moreover, OrgM revealed that “if you want to be 100% responsible, you just won’t survive. ... This system is built for unsustainable business, and it is very difficult to change”. The respondent of the organisation as well expressed criticism towards eco-labels of hotels and the necessity for them to change

their approach. OrgE pointed out that “the energy sector is transforming, changing. The electric cars are emerging. We also have an important role to play in this”, revealing their active role in the technological change. Moreover, there is pressure from the stakeholders as “for some customers, this is almost a key factor in whether or not they will work with us. If we are not green, then we are not interesting, no matter how much cheaper we are” (OrgP). Nonetheless, some organisations are trying to take the advantage of growing popularity of sustainability topics and advertise their change as sustainable, where it is merely pretence innovations (Sub1), such as thinning the plastic water bottles (OrgM) or bragging about the activities that are not as impactful as presented and can be considered as greenwashing (OrgI).

Another category for T3 is corporate self-awareness where it is important to address corporate boundaries (Sub1) and adhere to the current business model. OrgL reveals that currently “we confine ourselves to what is obligatory to us, according to the nature of our work. But it is possible to go somewhere wider, elsewhere, and take those initiatives in some other direction. We lack that now”, the organisation is only contributing to sustainability by only meeting the regulations (Sub2). There were companies that expressed their wish to excel (Sub2), go beyond the requirements and regulations. Some examples of this second level subcategory are that “during the pandemics, we had business taking care of employees, providing extra safety measures to them for free” (OrgM); an “example company saw that there is no biofuel-powered agricultural machinery. And they decided to create them” (OrgM); “we have been having a four-day working week while the rest are only starting to talk about it” (OrgM); “on top of those global initiatives, nothing really forces us to do that, but we ourselves want to strengthen, grow, perhaps lead by example” (OrgE) and several similar statements by other organisations.

Another subcategory of corporate self-awareness is knowing what is right for the organisation (Sub1). The respondents revealed their understanding of what is beneficial for their organisation and how they try to achieve or what are their plans regarding the change. Some examples can be drawn from the statements: OrgL: “I would take the Sustainable Development Goals as an example and I would like us in the organisation to refer to them more, to think and talk about them more and to use them in our communication”; OrgK “We often step away from it and let our partners choose what is important to them from a communication point of view, instead of telling them what to do”; the respondent from OrgB highlighted that “when it is important to have a slogan and declare it often, because among the thousands of workers, it becomes forgotten, it is not necessary for the organisation of 20–30 employees, because having everything detailed in the documents might be too excessive”; and similar notions have been expressed by OrgO and OrgN. Additionally, OrgH contributed to this subcategory by adding that even when sustainability requires fundamental change, changing incrementally (Sub2) is still a step further.

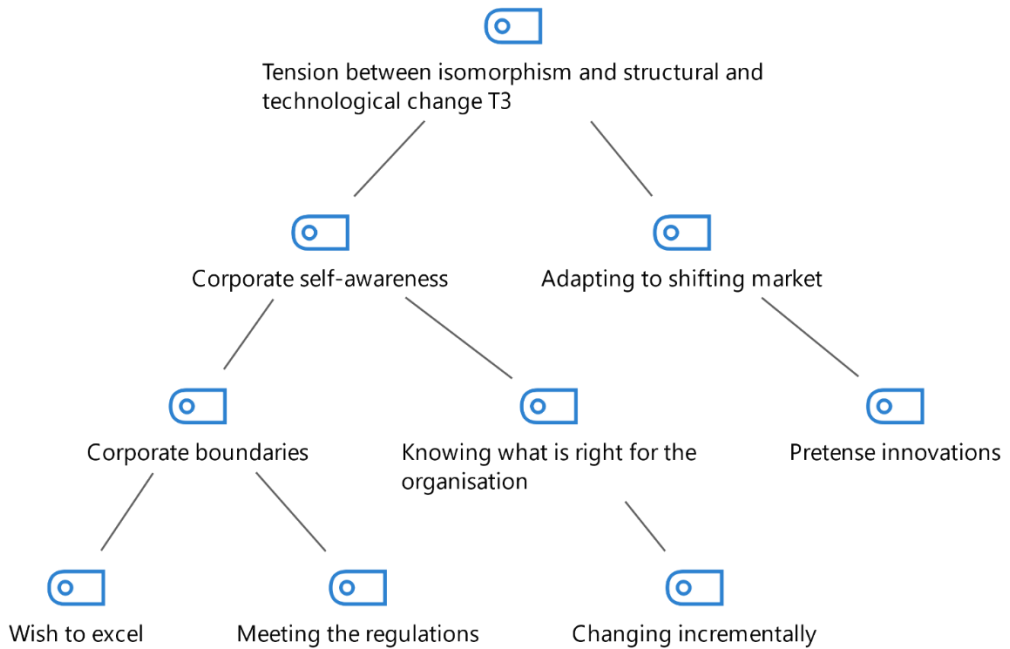


Figure 6. Hierarchical category-subcategory model of the tension between isomorphism and structural and technological change

The tension between efficiency and resilience (T4) is detailed in Table A4 of Annex 2 using the most relevant statements of the sample organisations. The two categories of testimonies can be distinguished, i.e., external pressure and internal drive for sustainability. Figure 7 represents the hierarchical category-subcategory model of T4.

The first category of T4 is external pressure, where adaptation to market conditions (Sub1) can be crucial both in terms of resilience and efficiency. OrgN chooses the efficiency path when leasing cars, while OrgS “must go ahead, strive for modernism very strongly and be competitive, be different” in order to survive in the global context. However, there are irrational expectations (Sub1) raised for the organisation where “pressure comes from the society, from journalists, which say that business should solve all social and global problems. But this is not achievable for any organisation” and should be “a prerogative of the states and their agreements” (OrgP). Nevertheless, some external pressure for sustainable choices (Sub1) allows organisations to strive for perfection, such as “when leaders start talking about something more, it makes a huge impact. Huge. And I think that Green Deal is very important” (OrgM); “it is better to be afraid and do what should be done than to correct mistakes later” (OrgC); “if there was no need for more sustainable products, then we would not be designing and producing them” (OrgG) etc. Nonetheless, the internal drive for sustainability is an option as well when choosing between resilience and efficiency, for which OrgG stated to choose a more sustainable option over others.

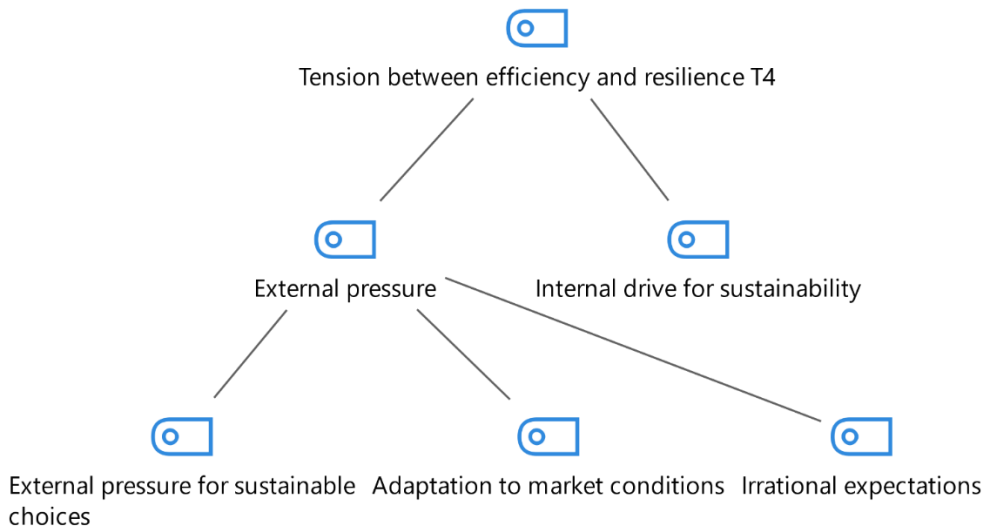


Figure 7. Hierarchical category-subcategory model of the tension between efficiency and resilience

Figure 8 illustrates the categorisation of T5 tension between the desire for sustainability and unsustainable consumption behaviour. The statements can be categorised under two groups, i.e., external forces and internal forces. The statements attributed to T5 by sample organisations are presented in Table A5 of Annex 2.

The external forces revealed to be responsible or driving or stalling sustainability changes during the interviews regarding several tensions. Whether an organisation considers the sustainability dimension in their actions is related to the external push for it (Sub1) because “certain quality of the product, a certain price has become a part of the brand. That, I think, is the responsibility of companies and that comes from that external pressure” (OrgM). However, there are unfavourable market conditions for sustainability (Sub1) currently that was revealed via several statements from the respondents: “Sometimes, we lose competitions because we try to meet all the demands fairly” (OrgH); “We are often told to use glass packaging because it is more environmentally friendly because it is not plastic, but we realize that it is more expensive, the pollution tax is higher, the transport costs more because of the weight. This increases the price of the final product” (OrgO). Excessive bureaucracy (Sub1) was considered as well as an unnecessary hindrance by OrgJ: “As far as green procurement is concerned, there has been a lot heard from the state-owned companies that it does not work, and there is a lot of bureaucracy around it, and that prevents state-owned companies from carrying out green procurements, even though they want to”.

Moreover, there are internal forces at play, where organisations are having a hard time as they simply do not know how to improve (Sub1) when “companies felt that they were not informed well enough on what they could do to be sustainable” (OrgJ). However, the organisations once again revealed their internal sustainability drive force (Sub1): “The conclusion is that the requirements of partners and customers

are more important than profitability” (OrgH); “Our mission would probably be to reduce the use of packaging. In this case, not the use of packaging at all, but harmful packaging, plastic” (OrgA).

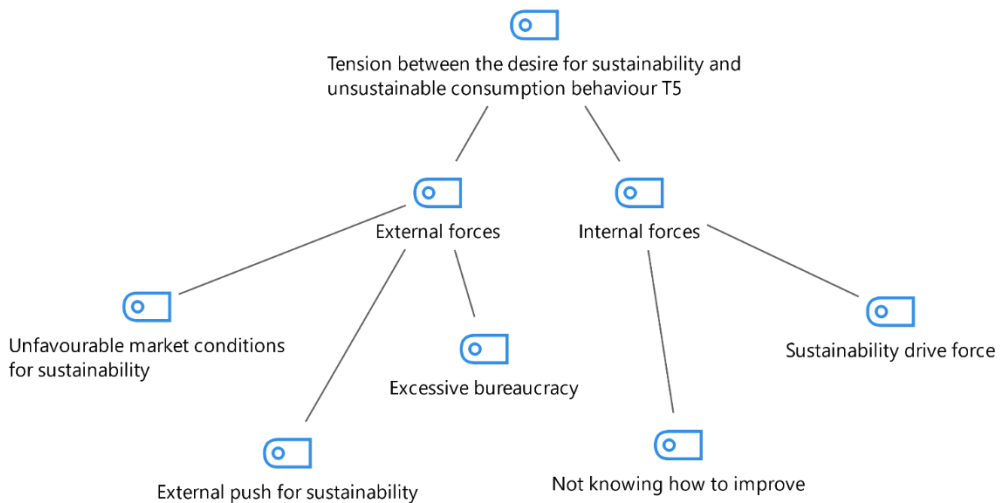


Figure 8. Hierarchical category-subcategory model of the tension between the desire for sustainability and unsustainable consumption behaviour

Table A6 of Annex 2 represents the statements of the sample organisations on the tension between legitimacy in context A and legitimacy in context B (T6). Thus, the two categories can be distinguished among the testimonies regarding T6, i.e., local and external contexts. Hierarchical category-subcategory model of T6 is represented in Figure 9.

As the name of tension suggests, different contexts might have different impacts, expectations, routines. It mostly reveals itself as a result of international cooperation. Sample organisations expressed that they “often try to rely on the examples from other countries. Everything comes later to us” (OrgD). However, “Lithuanian basic business or small and medium-sized business is compared with international examples, like Ikea. It is then that we, who live in this reality, sometimes, make a mild mockery” (OrgB), which suggests that not all good foreign practices can be incorporated into this context. Nonetheless, there are requirements from the EU (Sub1), and OrgS revealed that “we have to play according to the requirements of the European Union”. Another great influence is Scandinavia (Sub1) that has “a very advanced understanding of sustainable development in the broad sense of cross-sectoral and holistic development” (OrgK). OrgN and OrgR are of Scandinavian capital, and often, the requirements and obligations are placed on them by the shareholders.

Local context has a contribution to the development of the organisations as well. The difference between small and big organisations (Sub1) was named as an influencing factor where “there is such a huge division where big organisations always have documents; they have their principles discussed; however, small organisations,

some of them, just have it from within” and get extra push to participate in the sustainability movement by their partners in the supply chain (OrgM). OrgR expressed a concern because “I would even have a hard time imagining us launching a new initiative in the field of financial education because there are not many potential partners in the market”. Moreover, a significant role is placed on the responsibility of the public sector to set an example (Sub1) by the respondents from OrgL and OrgJ.

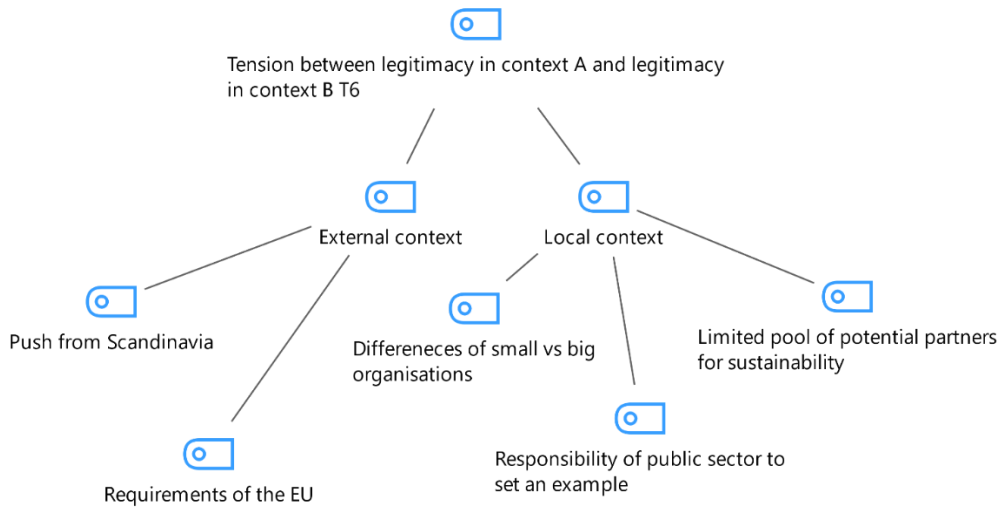


Figure 9. Hierarchical category-subcategory model of the tension between legitimacy in context A and legitimacy in context B

Having all the tensions and their categories outlined as suggested by the results of interview analysis, it is worthwhile to look into whether there are significant similarities or differences between different sustainability maturity level organisations. Figures A1–A3 of Annex 3 illustrate the hierarchy of categories for each sustainability maturity level of organisations that were present in the sample. It is clear that all tensions were revealed via all three levels of corporate sustainability maturity of the sample organisations. However, the depth and vastness of the topics covered by the categories, first and second level subcategories were significantly greater in the second and third level organisations. Moreover, even though there were differences in the sample size, as there were more organisations in the second than in the third level of sustainability maturity, only slight differences are presented in the covered topics, i.e., the third level organisations only covered external forces of T5, while the second level organisation covered both categories of external and internal forces; regarding T1; the third level organisations made testimonies that were attributed to all four subcategories, while the second level organisations covered all except for the established corporate priorities.

This sub-section explored the tensions that were expressed during the interviews with the respondents of sample organisations. The following sub-section analyses the antecedents that might be drawn from the interviews.

3.2.2. The antecedents of tensions

The antecedents of tensions of corporate sustainability transitions are revealed in Table A7 of Annex 4 where statements of the sample organisations are presented. The antecedents can be categorised under two groups, i.e., culture and perception of sustainability. The hierarchical category-subcategory model of the antecedents of tension of corporate sustainability maturity can be found in Figure 10.

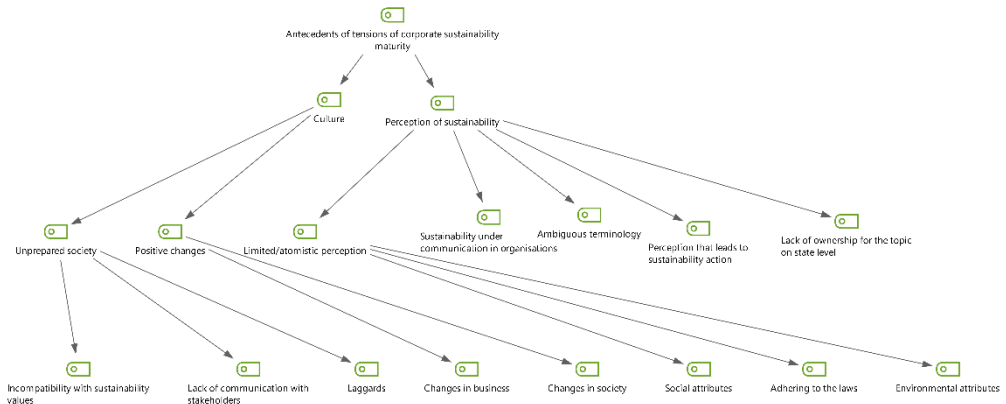


Figure 10. Hierarchical category-subcategory model of the antecedents of tension of corporate sustainability maturity

The first category to be defined is **culture** where **positive changes** (Sub1) can be seen in business (Sub2), as OrgN notes that “what is good, is a change in culture, or have we also evolved since Soviet times to have a dialogue between the people who bring up the idea to the leaders”; OrgR is redirecting investments to more sustainable pension funds; OrgF sees the good trends in talented leaders willing to take risks. Moreover, the importance of education of stakeholders (Sub3) emerges as a part of these positive changes, as OrgM notices when certain groups of society do not do something they are supposed, they indulge and try to lead by example; OrgR’s “business strategy is not to punish, but to educate”, and they are feeling “quite comfortable going into society with messages that may or may not be very popular”. There are positive changes in society as well (Sub2) as “younger generation becomes more and more demanding” for sustainability (OrgN).

However, as a part of culture, the first level subcategory of **unprepared society** emerges, showing signs of incompatibility with the sustainability values of the larger society (Sub2). The society of Lithuania has been defined by the respondents of the sample organisations from the third level subcategories as competitive, lacking transparency, having low expectations and unsolved social issues, impatient, conflict avoidant, individualistic, harsh and materialistic. Competitiveness was revealed by the respondent of OrgB, where it was mentioned that “we live in a very competitive society” that often seeks punishing the responsible rather than fixing the issue. OrgO had an initiative for tending the teeth of women in life crises, which backfired in the comments as a hidden promotion for the company. Sadly, OrgA are contributing to

the competitiveness of the society by not diversifying their prices to different consumers. Additionally, considering competitiveness, Lithuanian society is considered materialistic: “Probably, the society is still choosing money for the time being” (OrgB) when speaking about the trade-offs made when defining goals of activities. The often-occurring trade-offs were as well mentioned by the respondent of OrgF. OrgK revealed that money was very important for the state-held enterprises as they are very limited in their budgets. However, OrgM and OrgI pointed at the greediness of business owners, making it incompatible with sustainability values. Moreover, while running in the “rat race for the money”, Lithuania has individualistic, sad (OrgB), “fairly alienated society which lacks social contacts” (OrgC). Furthermore, the respondent from OrgB describes Lithuanians as “more cruel, probably, more rude ... much closer to the ground”, which makes it difficult to propose a good example from regions, such as Scandinavia, to be applied. This perfectly illustrates why OrgJ revealed that companies were surprised on what initiatives are conducted by the other organisations regarding sustainability.

In order to continue with the incompatibility with the sustainability values (Sub2), due to the cultural setting of Lithuania, sustainability is still somewhat misunderstood. This directs towards the impatience of society, as there is a want for quick results (OrgD), but often, it runs short of willpower to engage further (OrgC), as sustainability requires commitment. Additionally, there are issues that are still unresolved, making it hard to focus on the new areas of improvement (OrgM: aging society, gender inequality). Furthermore, the organisations are prone to keep business as usual rather than investing in new initiatives: “It is believed that it [business] will do nothing, it will be business as usual. The business will work under these low requirements while we put up with it” referred the respondent of OrgI to the necessity of general society to ask for sustainability from the organisations, exemplifying that transparency has to be requested as the organisations listed on NASDAQ have the mandatory requirement to report their sustainability. Besides, OrgN highlighted that “sometimes, it is better not to say or do anything, because it raises additional questions”. Overall, the organisations are indivisible from the society and the context they are acting; in this case, the whole context requires an external push in order to develop a more sustainable approach towards the future, according to the respondents of the sample organisations.

Moreover, adding to the unprepared society (Sub1), there is a lack of communication with stakeholders (Sub2) (OrgM, OrgI) and that “everything comes later for us” (OrgD), attributing culture, regarding sustainability, as laggards (Sub2). As indicated in the previous statements, there were organisations that simply did not know about the ongoing sustainability initiatives as the setting is not well built for the communication and information sharing (OrgM). Additionally, OrgI posed an interesting example where sustainability driven individuals had difficulties in spreading their ideas, being blocked from the further actions, indicating the unpreparedness of the society to receive the message.

Another category of the antecedents of tensions of corporate sustainability maturity is the **perception of sustainability**. One of the main flaws raised by the organisations is that in Lithuania, **sustainability** initiatives are often placed **under the**

communication department (Sub1) (OrgD, OrgR, OrgM). The respondent of OrgM raises this issue with the statement that “I think the problem is that there is still a communication specialist in charge of business responsibility. He/she appears public according to his/her degree of understanding, what he/she considers to be valuable in the public space”. The respondent of OrgD stated that the organisation is a part of the communication and marketing department; however, it was indicated that “I do not guarantee the quality of the answers; I am not particularly competent in this area, although I am the sustainability coordinator, I am not a specialist in that field”, which highlights the problem with a practical example. The respondent from OrgR reflects on the organisation’s choice to have a merged department of Communications and Sustainability, reasoning that “the closer we bring the topic to the business, the clearer we will express the business arguments to the people who work with the business. ... If you leave this topic in the organisation under communication, which does not approach the business, does not have access to the board, to the business units, then, I think, it will not contribute to the success”, summarising the importance of sustainability in the strategical level of organisation.

In general, the respondents of the sample organisations who talked on how corporate sustainability is defined, highlighted that the understanding in Lithuania is still narrow, shallow, somewhat primitive, revealing the **limited/atomistic perception** (Sub1), though there are actors who already see the bigger picture (OrgK), but the common practice is different. Overall, the respondent from OrgJ indicated that a “lot of people have said that they simply do not know how to be more sustainable. There is a lack of information, common understanding” to which the insights of OrgI can be added where “the perception of social responsibility in the mass segment is still very immature”, and the “employees do not understand what an organisation does with social responsibility”. Other respondents reflected on the perception of different stakeholders: “companies did not even see the prevention of corruption or transparency as part of sustainability” (OrgJ); the employees of the state-owned enterprises “were so surprised that something was going on in other companies” (OrgJ); “The state lacks basic education on what is sustainability, what are its instruments” (OrgM). While OrgM talked about organisations, the following statement could be applied to a broader context, including various stakeholders: “a formal discussion about what is a sustainable organisation is valuable in an organisation of any size”.

Moreover, the respondents talked about the general limited understanding of sustainability, indicating confined areas of activities: “the real problems are not just responsibility as we know it; a sustainable organisation is not just about the environment, it is about many other aspects” (OrgM); “It is not ok when sustainability is understood as filling in a couple of forms every year” (OrgL); “some [organisations] saw it [sustainability] as a single campaign that prevented them from further expanding their activities because they did not know how to do it and what it was, what are the best ways to do it” (OrgK). Another crucial issue can be raised from the results: the sustainability is understood only as one of its pillars or a part of it. One example can be drawn from the response where the adherence to the laws (Sub2) was mentioned by OrgP, outraging that “It is for companies to understand that social

responsibility is not what the law dictates, because it is not social responsibility”. Another example indicates that only environmental attributes are given to sustainability: “both at the university and, perhaps, Lithuania, social responsibility or sustainability is often identified only with the environmental side” (OrgD). The third example being the social attributes discussed by OrgJ as “the term applies to everything, but often people seem to be talking about the social issues, where such things as environmental protection fall out of this context”; OrgR states that “We have a perception of social responsibility that it has to be something fresh from the countryside, raised by grandmothers, or it is working with a socially sensitive group”. Additionally, the social attributes pose a third level subcategory, indicated as philanthropy and exemplified by the statements such as “We give out charity” (OrgH), “Sponsorship dominates” (OrgM), and “CSR is more often understood as a charitable activity” (OrgL), revealing the narrowest approach to either sustainability or responsibility, as it carries only a single pillar of the definition of sustainability.

As it can be seen in the paragraphs above, the definition of sustainability is causing confusion between the respondents who take interest in sustainability. A respondent from OrgE revealed that the company is “now dealing with the question of what to call it when we renew our policies” as “terms are changing, they are expanding, and they are covering more and more”, while a respondent from OrgR has noticed that “When watching the market, comes a sense that CSR might be an expiring term. It has ambiguous connotations”, causing more and more confusion to those who are trying to bring more clarity to their organisation, indicated by **ambiguous terminology** (Sub1). A probable solution could be raised from another subcategory of **lack of ownership of the topic on the state level** (Sub1) of the antecedent of perception of sustainability, i.e., to ask for leadership from the political leaders. However, “regarding sustainable development, our work is partly about coordinating the issue, perhaps, on a national scale. It is as if we should have a good understanding of what sustainable development is. But there are all sorts of nuances” as it was indicated by OrgL.

On the positive side, “I would say that most of the companies I have to deal with have a good perception of what sustainability is. But anyway, a narrower perception prevails in the wider society” (OrgI), referred the respondent on the **perception that leads to the sustainability action** (Sub1). Additionally, as the perception of sustainability is “still quite narrow, but we are trying to expand it” (OrgD), it is exemplified that organisations are trying to educate themselves as well broader society.

Analysing the results, it has been revealed that as well as the tension of corporate sustainability transitions, the antecedents of tensions could not be attributed to a certain corporate sustainability maturity level. However, it is clear that the more mature the organisation is regarding its sustainability, the more likely it is able to express the intangible issues that reveal the antecedents of tensions that occur during their transition. As displayed in Figures 11–13, the first sustainability maturity level organisations had the least to contribute to the exploration of the antecedents of tensions of corporate sustainability maturity. The contributions of both the second and third sustainability maturity level organisations were significant. The perception of

the second and third sustainability maturity level organisations on the ongoing social issues that are quite intangible reveal their commitment and reflection on their activities. As the first maturity level organisations are still lingering on the narrow approach to sustainability via social attributes, the higher two levels paint the whole picture of their understanding about their inner processes and interconnectedness of various players in shaping the context.

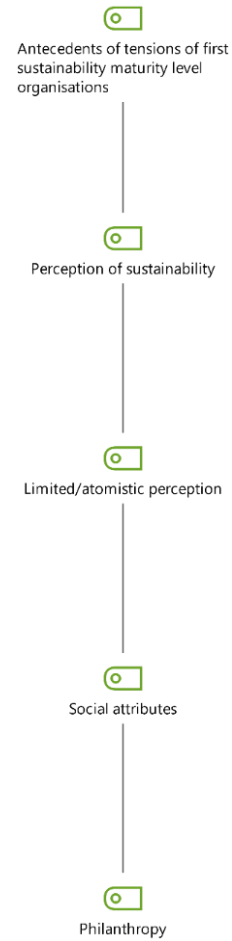


Figure 11. Category hierarchy for the antecedents of tensions of first corporate sustainability maturity level

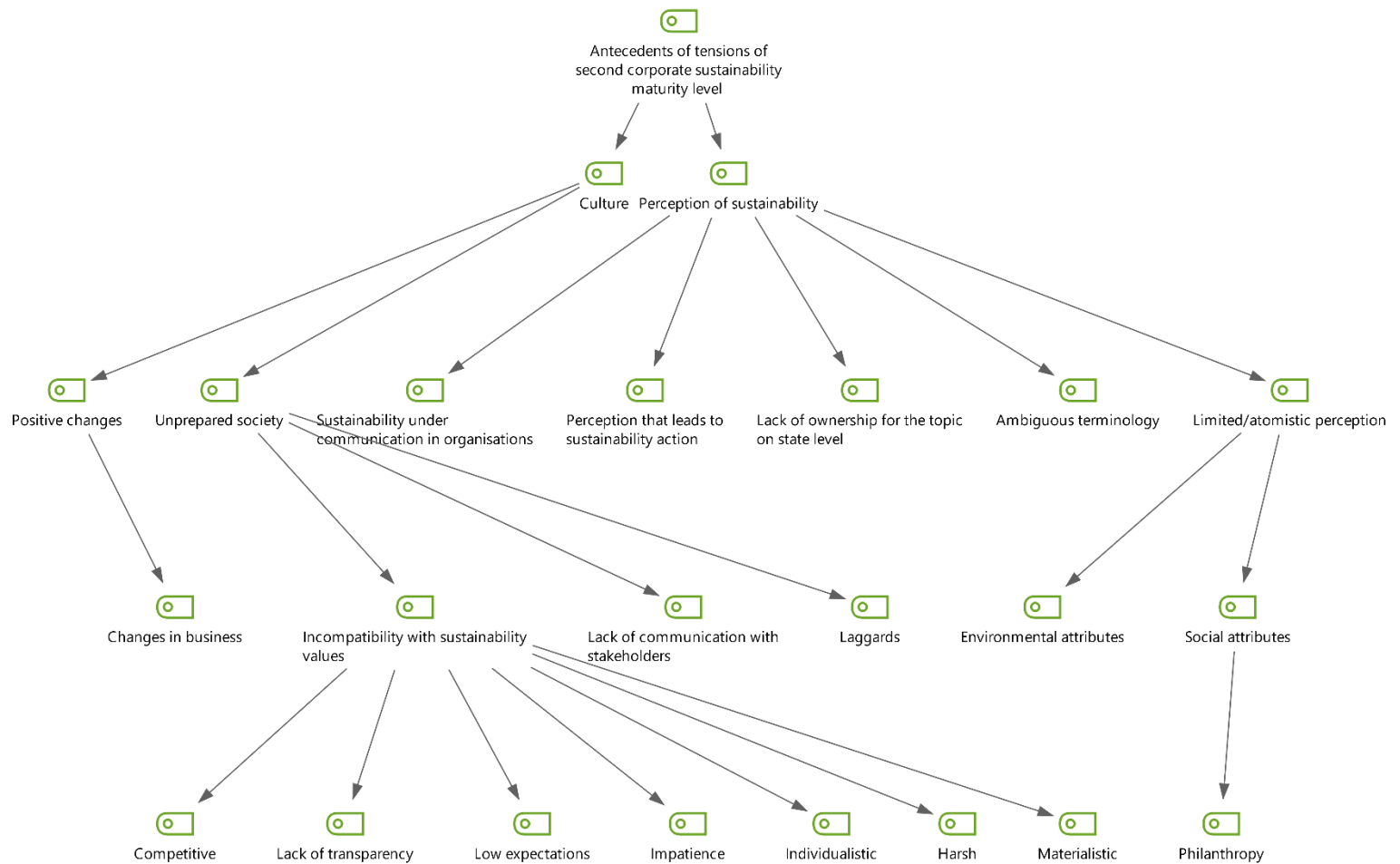


Figure 12. Category hierarchy for the antecedents of tensions of second corporate sustainability maturity level

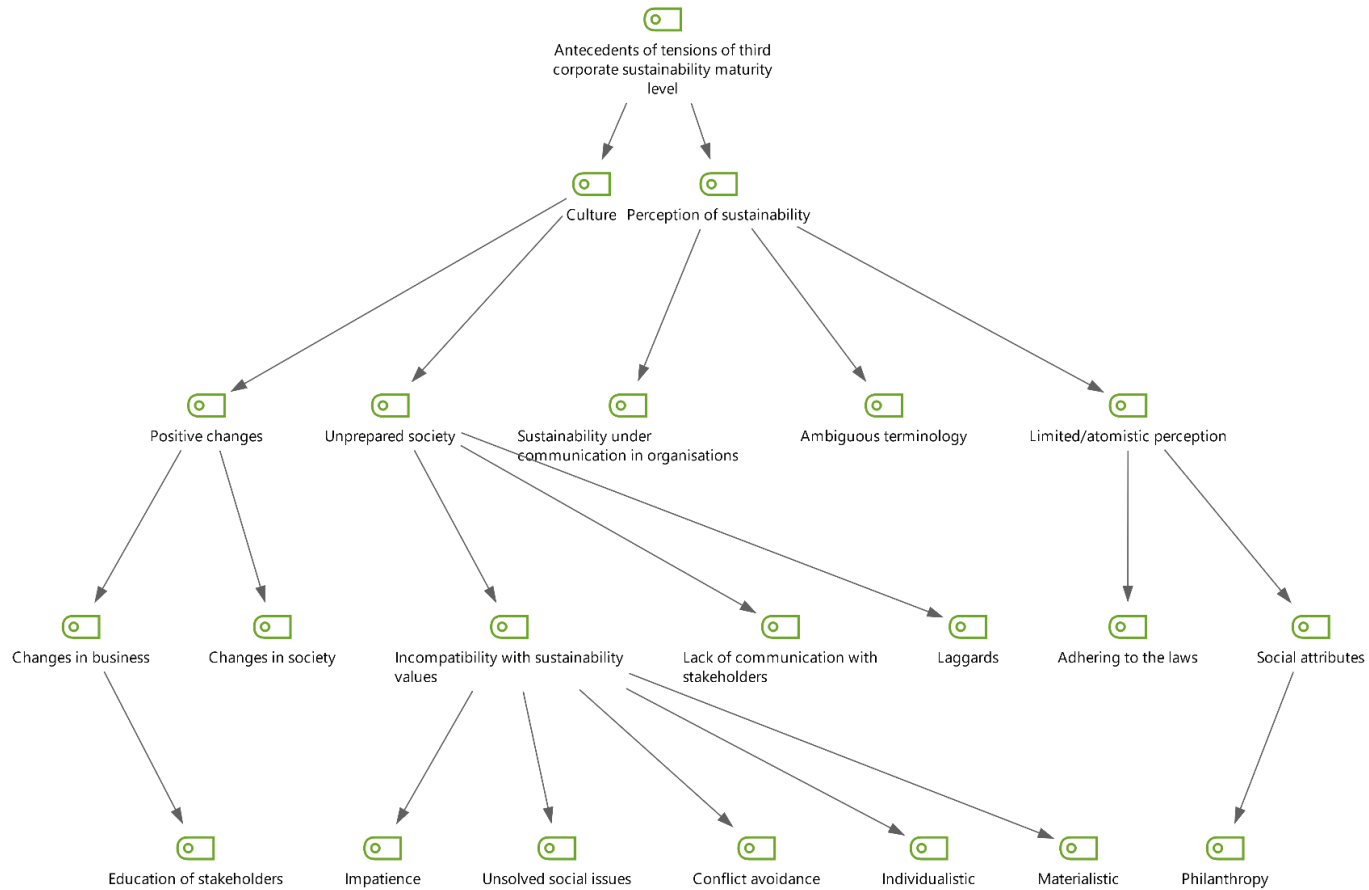


Figure 13. Category hierarchy for the antecedents of tensions of third corporate sustainability maturity level

Sub-section 3.2 explored the tensions and their antecedents of corporate sustainability transitions using interviews with 18 sustainability-oriented organisations as defined in the methodology. Moreover, the results revealed that the higher is the maturity level of the organisation, the more likely it is able to speak and define emergent social issues.

DISCUSSION, RECOMMENDATIONS, LIMITATIONS AND FUTURE RESEARCH

“Ir vilkas sotus, ir avis sveika” (Both the wolf is full, and the sheep is fine) – a Lithuanian proverb.

This section of the dissertation explores the attained results of empirical analysis in the light of the other research conducted on the concepts of the antecedents of tensions of corporate sustainability maturity. The following paragraphs will follow the logics adopted in the thesis and describe the tensions, their antecedents, the role of context and why and how the scientific community proposes to manage the goal of organisations in order to achieve sustainability. The limitations and future implications will follow.

Tensions

As tensions are understood as values to be opposed: some of them can be attributed to sustainability. Several examples of such values are societal cohesion, environmental integrity, intergenerational justice, welfare etc. (Frantzeskaki et al., 2012). Following the definitions, sustainable development is characterised by intergenerational nature, scale and context-dependency, which is in line with the inherent tensions to sustainable development that as well impose contradictions, interdependence and persistence over the time revealing the paradoxical nature of sustainability maturity. The following paragraphs will indulge in the tensions revealed by this research, bringing the insights of the author and discussion of the findings of the previous scientific research.

T1 – tension between private and shared values. When organisations mentioned choosing whether to take on an environmental or social initiatives and comparing them with their financial or human resources, most of the time, it was inter-organisational tension caused by the lack of internal resources. Aras, Aybars and Kutlu (2010) found no link between the financial performance and CSR to which the current research suggests that sustainability activities are unprofitable, therefore, hard or unworthy to follow through (OrgA, OrgS, OrgM, OrgK). Accordingly, various for-profit organisations decide not to act according to the corporate sustainability practice (Sari et al., 2020), as their main focus is profit oriented (Friedman, 2007; Jacobsen et al., 2020). Surprisingly, even at clear chance for profit and reaching sustainability goals, having a win-win situation, some organisations hold back due to the lack of knowledge, ad-hoc processes or lack of resources (Christmann, 2000; Hoppmann, Sakhel and Richert, 2018; Lyneis, Sterman, 2016).

However, the organisations of the sample of this thesis as well mentioned that sustainability “is an investment to the future” (OrgJ). Even though organisations are profit-oriented, they can benefit from the investment in sustainability. This highlights the importance of tension management, where it is necessary to understand the inner processes of the organisation and be aware of how they can be managed more sustainably. The tension between private and shared values provides an opportunity for the organisation to develop in a certain direction, proving that the tensions should

not be eliminated but used to gain the advantage instead. Regarding the attribution of resources, larger organisations show a tendency to set priorities, i.e., certain areas, where they propose and take on the initiatives regarding sustainability. This is in line with the suggestions of Porter and Kramer (2006) where they offer organisations to select social issues that are most affected by the actions of a company or environment where they operate. Michelon et al. (2013) stress the importance to hear the voice of the stakeholders when choosing direction, adhering to the strategic goals, as it strengthens the company's performance. Setting a priority might seem as a limiting factor, renouncement of the holistic approach; however, it shows the directionality of an organisation, taking on the resourceful approach and indulging in the truly meaningful activities and initiatives for the organisation. Moreover, three organisations expressed the necessity to involve landscape level players to shape the policies according to the sustainability. Sustainable business is more likely to be vulnerable against the business as usual, since "sustainable business ... kicks off slower and is slower to yield results" (OrgI). Therefore, this tension reveals the importance of managing internal resources, having a mindset directed towards sustainability and the necessity to have willing political leaders to steer the landscape shifts.

T2 – tension between individual and organisational agenda. Regarding the personal and organisational agendas, two different poles are visible naturally. The statements of the sample organisations reveal that some people in the organisations do not feel the same way regarding sustainability as it was expected from the corporate agenda. Nonetheless, there is an overall lack of understanding what is sustainability. Sustainability becomes the topic of the organisation when priority is attributed at higher hierarchical levels. However, most often the role of a single person is crucial. If there is a manager who is passionate about sustainability and that person has enough acting power, it is more likely that the sustainability will become the topic of the whole organisation. An interesting aspect, visible from the statements, was the influence of Scandinavian stakeholders who brought their culture and ideas, pushing the change towards sustainability in the local organisations. The initiative was as well brought up during the interviews, as it is important to have a motivation to start and move with the sustainability activities.

T3 – tension between isomorphism and structural and technological change. As sustainability transitions require fundamental changes in the current systems, the organisations directing towards sustainability indulge in the reconfiguration of processes. The best case scenario is when the organisations are aware of their processes, have a sense of directionality and can act accordingly, avoiding isomorphism and assimilation with similar companies. Knowing and being able to express their strengths, the organisations can achieve competitive advantage as well as more sustainable results that will help them to continue their activities in the long run. Nonetheless, corporate boundaries are set both by the organisations and the legal requirements. Some organisations choose to go beyond legal obligations: they try to do more for their stakeholders. Moreover, the shifting market is dictating new tendencies, making organisations adapt and be aware of what do the stakeholders need or propose new ways for them, contributing to the development of the society.

T4 – tension between efficiency and resilience. There were not many insights on the tension between the efficiency and resilience. This tension is somewhat hard to grasp, and only two organisations clearly stated that they try preferring sustainable products in their purchases and production (OrgC and OrgG). However, this trend can still be seen in the testimonies of other sample organisations, as they try to consider sustainability. Nonetheless, the landscape developments are important when organisations choose whether to take on the path towards sustainability. The pressure from different stakeholders gets the organisations moving; however, the role of the state and policies is highlighted as well.

T5 – tension between desire for sustainability and unsustainable consumption behaviour. The tension between the desire for sustainability and unsustainable consumption behaviour (T5) was not often revealed during the interviews with sample organisations. The interviews were conducted with the organisations and not the individual consumers. Most of the respondents were not directly related to the procurement processes in their organisations. The majority of unsustainable behaviour patterns emerge when the organisation has to invest a significant amount of money into sustainability, which is described with T1 and cannot be attributed to T5. However, other situations where organisations cannot act on sustainable manner emerge when the external impact and conditions are not convenient, i.e., OrgJ mentioned green procurement procedures that are over-bureaucratic and “very difficult to carry out”. Other internal issues that the organisations are facing is time management when sustainable choices are economically illogical (OrgM), trying to meet all technical requirements (OrgH).

T6 – tension between legitimacy in context A and legitimacy in context B. Regarding the tensions arising due to the contextual developments, local and external factors impact how the organisations respond to sustainability issues. The local context can be described as still developing, maturing towards sustainability (OrgM, OrgR); a lot of importance is given to the state-owned enterprises (OrgJ) and the overall public sector (OrgL). As mentioned previously, Scandinavian view on sustainability is often adopted by the organisations in relations with the geographical area. The attempt to meet the expectations of Nordic share- and stakeholders allows the local organisations and society step up and invest more time and resources in sustainable development. The impact of the European Union and other European partners is important as well, especially in terms of the whole supply chain (OrgM).

Similarly to the results of this research, Smith (2014) has found that the tensions that emerged when the firms were adopting the exploration-exploitation paradigm were resource allocation, organisational design and product design when analysing six units of one Fortune 500 corporation. The tension between stability and flexibility was expressed when the necessity to allocate resources arose; the tension between experience and novelty of organisational design was vocalised as there were competing demands to exploit the existing knowledge, yet explore the innovations; the product design decisions brought up the tension between certainty and uncertainty (Smith, 2014). These insights correspond with the organisations reaching towards sustainability, as it requires a shift in organisations towards more innovative solutions, yet retaining knowledge and experience while being aware of the resources.

Following the analysis of responses and insights described above, it is clear that the sample organisations perceive the occurring tensions through the lens of trade-offs. Some respondents revealed that best case scenario could be win-win situations; however, they were rarely achieved. The most common response to sustainability issues relies on the legal requirements and financial and human resources, weighing the pros and cons of engaging in certain activities, searching for benefits outside the direct monetary profit, i.e., improved reputation, increased stakeholder loyalty, etc. Moreover, the researchers argue that sustainability goal alignment with the profit maximisation are conflicting, and the usage of instrumental logic (or business-case thinking (Gold, Schleper, 2017; Hahn et al., 2014)) in an organisation does not lead to corporate sustainability (Haffar, Searcy, 2017; Wannags, Gold, 2020).

Accordingly, the sustainability tensions or paradoxes are collective and require collective action while the current economic system is built on maximising individual avail (Sharma et al., 2021). The stress on the importance of stakeholders on corporate sustainability transitions was expressed in the prior research as well where the stakeholders bring meaning to the process and are inherent to it, emphasizing effective cooperation (Loorbach et al., 2017; Sharma et al., 2021; Wannags, Gold, 2020). The managers are put under pressure to make decisions regarding various sustainability issues in the organisations simultaneously, finding the best responses and collaboration possibilities (Bianchi et al., 2021; Hahn et al., 2014; Slawinski, Bansal, 2012) while being criticised on their reluctance to engage in the radical solutions (Hahn et al., 2014; Whiteman, Walker and Perego, 2013). The paradoxes require a long-term approach and are constantly evolving cyclically, making it worthless solving them but meaningful to embrace (Hahn et al., 2014; Smith et al., 2013; Soderstrom, Heinze, 2021). As suggested, the paradoxical thinking, which does not seek to eliminate a certain pole of tension but embrace the ambivalence by adopting a prudent stance of comprehensive responses (Hahn et al., 2014; Pinto, 2019; Wannags, Gold, 2020) or integrative logic, encompassing the triple bottom line (Elkington, 1998; Hahn et al., 2018; Wannags, Gold, 2020), could be applied by the managers when facing paradoxes. The management for achieving sustainability is going to be explored in greater detail in the following sub-section.

Looking further into the analysis of corporate sustainability maturity, the following paragraphs will discuss the antecedents of tensions, i.e., the settings under which they occur.

The antecedents of tensions

The results revealed that the antecedents of tensions of corporate sustainability maturity can be categorised under culture and perception of sustainability. Similarly, the research of Cagno et al. (2019) looked into the industrial sustainability performance measurement, designing a novel framework and verifying it by the experts- managers of industrial firms of Lombardy region in Italy. The research provides an outline of the analysis of conducted interviews with responses from the interviewees. They were asked about the firm's profile, how they perceive sustainability and other questions regarding the applicability of the proposed industrial sustainability performance measurement systems. Interestingly, a lot of

provided answers and their formulations were very similar to what the respondents of the sample organisations said about the sustainability and their approach to it. A couple of examples to illustrate the similarity are as follows: the response of Firm 3 on sustainability is that “In my opinion, sustainability is an environmental issue”; Firm 5 says: “Sustainability is the capability of a firm to manage the resources”, matching with the insights of OrgM and OrgD and attributing only the environmental issues to sustainability. Another expressed similarity is adhering only to what is required by the law (OrgP) and Firm 1 of Cagno et al. (2019) research. There were insights on the company’s size and its relation to sustainability addressment of OrgM, OrgB and Firm 2. This leads to the perception of corporate sustainability as a concept that is understood by the organisations. The research of Cagno et al. (2019) proposes a framework that organisations can use to measure and analyse their sustainability performance. This thesis proposes a maturity model that can as well be used internally for the organisations to assess where they are regarding sustainability. However, Cagno et al. (2019) model has been developed for the manufacturers; nonetheless, it could be complemented by the proposed maturity assessment of this research for the organisations to understand their current standpoint.

Moreover, some insight of the sample organisations of this research refers to the human resource management processes. Regardless how obvious the reasons might be, they are complex and worthy of mentioning. Firstly, due to the desire to impress, by both the candidate and organisation, the intention might rise to affect to overstate their personal or organisational characteristics to meet the expectations of the other party. Secondly, when organisational values become outdated, the new employees bring novel values, or the current staff adapt to the present situation better by developing and shifting their own sets of values to match the contemporary trends. The organisations do not change as rapidly as do the needs and worldviews of generations. However, the organisational and personal value alignment might lead to employees getting more involved in the activities of organisation (Cable, DeRue, 2002; Hahn et al., 2015), increased feeling of membership (Ashforth, Harrison and Corley, 2008; Ashforth, Mael, 1989; Besharov, 2014; Dutton, Dukerich and Harquail, 1994) and probability to employ, maintain and motivate employees if the organisation is committed to sustainability (Howard-Grenville et al., 2014).

Accordingly, this refers to the organisational identity where certain settings differentiate organisations from one another (Albert, Whetten, 1985; Whetten, 2006). As organisations are a part of a shifting environment, they are getting competing demands from various internal and external stakeholders (Smith, 2014), which can contribute to the multiple strategic directions and inconsistent goals that are not aligned together or are even incompatible (Besharov, 2014; Smith, Lewis, 2011), leading to the confusion of members and stakeholders of the organisation. Regarding the push for sustainability, the organisations find it hard to place it under their agendas and strategies, thus making it an unpleasant supplement that requires more financial and human investment with uncertain benefit for the organisation. Nevertheless, corporate responsibility often is seen as a charitable activity (OrgL) among the sample organisations and in the whole context of Lithuania, as the consensus on what is sustainability has not been achieved yet (Parker et al., 2017a).

In comparison, the respondents of this research mentioned the importance of individual values as moral standards when addressing sustainability. Both good practices of organisations that try to implement sustainable decisions in their everyday activities and educate the larger society can be seen from the testimonies, such as testified by the respondents of OrgR with their sustainable funds and projects and OrgM where their activities are being directed towards improving the behaviour of stakeholder group, sometimes, trying to reach the whole society, and on the other, the examples highlighting the greediness (OrgM, OrgB), avariciousness (OrgI), wish for hasty results (OrgD), suspiciousness (OrgO) or even laziness (OrgF) of organisations and individuals of the analysed context. Even when the organisational members stress the importance of sustainability issues, they might not be incorporated into the strategy, as resources are managed collectively and not according to the individual preferences (Bansal, 2003; Hahn et al., 2015). Once again, this emphasises that the context of Lithuania is maturing towards sustainability, but is not there yet. Unsurprisingly, anything that is value-related could be attributed to culture, which as well appeared in the results when analysing the antecedents of tensions of corporate sustainability maturity. Additionally, the results revealed that the theory of paradox is well suited for the exploration of the antecedents of tensions. There was a visible distinction between positive and negative lineage, as tensions are brought up by the categorised antecedents, directing at the necessity to embrace them rather than eliminate.

Accordingly, the research results of this thesis regarding the antecedents of tensions are in line with what was suggested by the previous research. The signs of giving in for inertia (Hoppmann et al., 2018; Kaplan, 2008; Reger et al., 1994) are visible from the responses, as organisations stick to what is working for them currently and even though they would like to try and adapt the innovations, the stakes of losing money, investment or reputation are too high or too expensive. Accordingly, plurality, change and scarcity (Smith, Lewis, 2011) are manifested in the results as well. Probably, the most visible is the scarcity, as the organisations have to distribute their resources to various activities while keeping sustainability in mind (Smith, Tushman, 2005). The change tackles with long and short-term needs (Lüscher, Lewis, 2008), competing and coexisting different roles and emotions (Huy, 2002) while engaging with new opportunities (Smith, Tushman, 2005). Plurality encompasses a multiplicity of processes that are inconsistent, competing, creating uncertainty. The factors of external environment were highlighted as possible antecedents for tensions (Ashcraft, Kuhn and Cooren, 2009; Smith, Lewis, 2011) and following the results of this research, the role of contexts will be explored more thoroughly in the following paragraphs.

Context

As this research focuses on the sustainability transitions via their maturity, it is worthwhile mentioning that the process is always related to the context (Loorbach et al., 2017). The research on ambidexterity point at the role of environmental aspects as having a role in organisations being ambidextrous (March, 1991; Raisch, Birkinshaw, 2008). Accordingly, as sustainability is mostly value driven, it is indicated that all

contexts can bring their own sets of values to the global table in potentially orientating it towards sustainability (Fang, 2012), thus providing a means for exploring countries individually in the light of global developments.

The previous research, concerning corporate sustainability maturity and their tensions, mostly focus on Western Europe, Scandinavia, Global South and developing regions (Cagno et al., 2019; Jacobsen et al., 2020), leaving the Eastern Europe, in particular, underexplored and underrepresented by high ranking journals (Chatzimentor, Apostolopoulou and Mazaris, 2020; Ramanauskaitė, 2021). Thus, this research contributes to expanding the knowledge base on the issue in the presented context. Interestingly, comparing the results of different contexts, Sari et al. (2020) found that sustainability benefits for the organisations, such as increased level of reputation, employee attraction and retention, were insignificant for the organisations of Indonesia; however, it seemed to be a strong factor when implementing sustainability practices in Lithuanian organisations. Similarly, the insights from the above-mentioned research indicate that the organisations often lack strategical implementation and alignment of sustainability agenda and goals; sustainability activities are often implemented because of the pressure from the stakeholders; leaders are the main means to engage in sustainability activities, which is well in line with the results of this thesis, as most of the sample organisations are at the lower half of the sustainability maturity measurement scale (mostly by lacking strategical vision and implementation), are leader dependent and looking for internal or external push to act more sustainably. Accordingly, most of the state held organisations of Lithuania, more or less, understand what is corporate social responsibility; however, they still lack strategic direction (Buraitytė, Lekavičiūtė and Misiulaitytė, 2019). Moreover, when facing the tension between private and shared values, the organisations tend to choose financial goals over social or environmental (Van der Byl, Slawinski, 2015; Slawinski, Bansal, 2015).

Continuingly, there are no significant differences between sustainability maturity among countries; however, the size and profitability of organisations were found to be strongly linked with the sustainability maturity (Parker et al., 2017a). In comparison, neither the research of Jacobsen et al. (2020) or this thesis indicate a strong connection between the size or industry of the firm with sustainability actions. Moreover, the attitude and mindset are indicated as potential resources (Jacobsen et al., 2020) for engaging in corporate sustainability. Interestingly, the organisations from controversial industries are more likely to engage in sustainability or social responsibility communication and involve their stakeholders in appropriate activities (Vollero et al., 2019), which highlights banks among the five highest regarding sustainability maturity in this thesis.

Further on, the banks of the sample organisations of this thesis are strongly connected with Scandinavian countries through their capital and shareholders. Besides, the notion is that banking is sometimes considered as a controversial industry (Malik, Malik and Mustafa, 2011; Tan, Chew and Hamid, 2016); thus, they might possess their interest and approach to sustainability as inherent from the association with Scandinavia. Moreover, the Scandinavian or the Nordic countries' example emerged quite often during the interviews, whether pointing to positive or negative

effects of such comparison and search for good practice. The success story behind the Nordic sustainability lies in the entirety of their history, culture and governance. The attributes relating to corporate sustainability are high levels of social trust in the Nordic societies, family shareholding, soft activism that is not regulated (Mähönen, Johnsen, 2019), stakeholder and small-shareholder protection (Östberg, 2020). An example can be taken from the Ministry of Housing, Spatial Planning and the Environment (VROM) of the Netherlands, as they state that the transformations need to be supported by the government and society jointly (Loorbach et al., 2017; VROM, 2001). Another example could be Sweden, as they are considered to be best prepared to meet the UN SDGs (Östberg, 2020). Nevertheless, this is just a brief exemplification of the Scandinavian example, without the aim of detailing each country individually on why they are often mentioned in Lithuania as the governance (as highlighted in sub-section 2.3) and the society with organisations (as highlighted in the results) still is maturing towards sustainability. Even if the cultures of Scandinavian countries and Lithuania pose some differences, the visualisation of Fang (2012) shows that various examples can be applied in contrasting countries (IKEA and Chinese cultural merge in the furniture industry), and the differences should be celebrated as they can complement each other.

Additionally, regarding the culture, Samantara and Sharma (2016) suggest to keep in mind the background of the employees, i.e., economic upbringing, education, skills, alongside the external factors, such as social norms, organisational climate, when considering the internal relations and tensions, which were not explored in this research; however, this might pose an interesting perception to the explored concepts. Additionally, it is suggested that the individual perception of sustainability might be more important and have a more significant impact on reaching sustainability than it had been thought previously, as the ‘inner worlds’ were underexplored (Ives, Freeth and Fischer, 2020). Moreover, individual values, such as generosity, compassion and empathy, are closely connected when trying to achieve sustainability (Ives et al., 2020) and could be seen in some responses of the sample organisations (OrgM, OrgR, OrgP, OrgC). However, there were statements made that the Lithuanian society possess values that are incompatible with sustainability; the organisations could encourage their members to identify with other members that are sustainability driven, thus increasing the possibility to identify with an organisation that reaches towards sustainability (Besharov, 2014).

Management plays an important role in reach for sustainability as organisations form a large part and contribute to the societies, economies and the environment. This research attempted to bring clarity on why the tensions occur during the search for sustainability; thus, the following paragraphs are dedicated to the possible management approaches for achieving sustainability in relation to the explored concepts.

Management for achieving sustainability

The results of this thesis indicate that the tensions are salient in organisational reach for sustainability. Most sample organisations choose the trade-off approach if they are aware of the ongoing social processes. It is important for the organisations to

be aware of the emerging tensions, because only then, it is possible to be managing them (Hahn et al., 2015). The theory of paradox offers an opportunity to engage with the emerging contradictions, tensions and complexities (Beech et al., 2004; Hahn et al., 2015; Lüscher, Lewis, 2008; Smith et al., 2013) by adopting the paradoxical thinking (Smith, Tushman, 2005). Even though paradoxical thinking builds on individual cognition in engaging with paradox (Schad et al., 2016), it can be beneficial for the managers to adopt the integrative logics that might help to achieve the apparently contradictory aspects of sustainability simultaneously (Hahn et al., 2015; Hahn et al., 2014). However, the management of tensions via paradoxical thinking and integrative logics requires in depth knowledge, experience and wisdom (Fang, 2012). The propositions to manage tensions by applying paradox include the categorisation of Smith (2014) that includes acceptance, accommodation and differentiation/integration, humour and thorough communication (Hatch, 1997; Jarzabkowski, Sillince, 2007), a way without a certain decision, i.e., a workable certainty (Lüscher, Lewis, 2008). Being able to adapt such complex approach to even more complex issues could bring benefits, such as successful career, advanced leadership, high performing teams and corporate performance (Smith, Lewis, 2011).

Additionally, the insights on corporate ambidexterity could be applied in order to manage these collective paradoxes of sustainability by altering current individual patterns of action and exploiting capabilities to explore and meet the long-term sustainability goals that could prove to be collectively beneficial (Sharma et al., 2021; Smith et al., 2013). Ambidexterity literature proposes mechanisms that support the organisations while reaching for exploration and exploitation: structural antecedents that focus on spatial separation and parallel structures coping with various competing demands; contextual antecedents that focus on individual level behaviour shaped by the beliefs, processes and systems, accentuating individual level decision; leadership antecedents that focus on exploitation and exploration actions at different hierarchical levels (Raisch, Birkinshaw, 2008). Accordingly, the organisation as a whole has to meet the demands of a changing environment and reconfigure (Raisch, Birkinshaw, 2008). Moreover, as it is hard to maintain ambidexterity in the organisations regarding new product development, being innovative, meeting customer demands and remaining profitable, it resonates with being sustainable. As there are examples of organisations that can employ exploration-exploitation paradox in their practice (Andriopoulos, Lewis, 2009), it is hopeful that the organisations can reach and substantively contribute to the sustainability as well (Hahn et al., 2015). An emerging field of the research is hybrid organisations that might encompass paradoxical thinking, thus being able to manage competing demands (Ashforth, Reingen, 2014; Van der Byl, Slawinski, 2015; Jay, 2013; Smith et al., 2013).

However, in order to reach the dynamic equilibrium only for the organisations is an arduous task. Thus, the importance of political level and the landscape developments were expressed by both the sample organisations of this thesis and the scientific community (Pizzutilo, Venezia, 2021). The reach for sustainability brings uncertainty as it introduces unpredicted effects on various levels (Frantzeskaki et al., 2012; Hof et al., 2019; Schlaile, Urmetzer, 2019). Sustainability transition science points at the futility of the contemporary policies to tackle such change and emerging

issues (Schlaile, Urmeter, 2019). The policies are expected to bring clarity and directionality to uncertain processes; however, the top-down approach might not be best suited as the sustainability encompasses a variety of actors at play (Köhler et al., 2017). Therefore, even though in the need for guidance, the organisations are encouraged to shape their institutional environments and/or to educate the society to raise the demand for sustainability (Hockerts, Wüstenhagen, 2010; Köhler et al., 2017). Furthermore, several respondents of this research expressed the necessity to place responsibility of building the institutional culture of sustainability on the shoulders of the state-owned enterprises, agreeing with the research conducted by Buraitytė et al. (2019). In other words, in order to achieve the political support and tune policies in accordance with sustainability, the organisations must engage in the active communication with various actors, encouraging the drive and highlighting the necessity for more sustainable approaches.

Another important role lies in the hands of the leaders of the organisations. This was discussed in the results part of this thesis and highlighted in the discussion with supporting insights from the prior scientific research. Firstly, the institutional effect was indicated to be mediated by the manager or owner of the firm to orient it towards sustainability (Jacobsen et al., 2020; Roxas, Coetzer, 2012), pointing to the responsibility of both leaders of organisations and landscape level entities. Secondly, the researchers have discussed the role of sustainability leaders in terms of SDG owners (following the examples from Scrum and Lean management) (Wolff et al., 2020) or sustainability champions (Hugé et al., 2018) where certain members of organisations take on the part of actively engaging in sustainability activities, orienting the corporate strategy accordingly and accepting the responsibility. Moreover, in order to achieve the maturity of sustainability and address the emerging tensions, such leaders have to encompass competences, such as the ability to manage contradictory demands and apply paradoxical thinking (Smith et al., 2013) but being able to ignite the passion in others to act.

The organisations that are aware and feel the responsibility for current events and how people are living today are considering their approach to sustainability and how their activities could contribute to a more sustainable future. The results of this thesis indicate and support the prior scientific notions (Jacobsen et al., 2020) that there is no single correct path towards sustainability. Various stories of organisations trying to achieve more sustainable modes of production and consumption undoubtedly can be used as a steppingstone and good practice examples. However, it is necessary to keep in mind where each organisation considering sustainability is standing. The following paragraphs are going to summarise the suggestions from the scientific community. Jacobsen et al. (2020) indicate that firstly, it is necessary to specify the acquired knowledge on sustainability or map out the potential partners to collaborate. Moreover, the authors categorise sustainability practices into the groups: inspire and inform, productise, co-create, and build a system where starting from the inner motivation of the members of the organisation and moving towards the value of other stakeholders with more sustainable products by involving them into the processes, builds the system of engaging with the environment and community. Moreover, Baldassarre and Campo (2015) note that each function or department can contribute

individually to the common goals of the organisation. Meza-Ruiz et al. (2017) comprised a list of the best practices that includes publicising corporate sustainability activities, implementing sustainability into the strategy, continuously communicating with various stakeholders, being transparent, defining roles and responsibilities, and more for the long-term sustainability of business. Furthermore, Pizzutilo and Venezia (2021) explored the maturity of social responsibility and sustainability integration in higher education institutions. From their scientific literature analysis, they defined three sustainability maturity criteria: culture, mission and people, which is in line with the results of this research. Among many ideas and insights on how to approach sustainability in organisations, it is worthwhile mentioning that only the organisations expressing collegial values can associate change with positive rather than negative terms and approach them enthusiastically (Kabanoff et al., 1995).

However, some research focuses on the necessity to show that sustainability pays or pays-off, it needs to be translated into the financial terms in order to engage in sustainability activities for the organisations, make them more appealing (Buraitytė et al., 2019; Hahn et al., 2015; Hoppmann et al., 2018; Östberg, 2020; Slawinski, Bansal, 2012). The results of this thesis show that the practices are adopted when they are found reasonable, acceptable, easy to implement. Sometimes, it seems as it would be easier to go in the policy way, implementing sustainability solutions in the hard top-down approach, but it rarely poses as a valid option, as it brings reluctance and resistance. The approaching of sustainability in a soft manner could bring the desired results, but take much longer, leaving the necessity for radical shifts of sustainability transitions behind. Lithuania's example is a promising one, as the culture is showing the signs of shifting towards the awareness of sustainability; the demand for sustainable conduct is increasing. It is believed that once a novel concept of Total Quality Management has already become a normal business practice; thus, it will corporate sustainability as indicated by the research of Breitbarth et al. (2018) and Zorn and Collins (2007).

Thus, the attempt to contribute to the fields of corporate sustainability and corporate sustainability transitions by this research is as well a call for action and the guidelines on where to focus. The theory of paradox enabled the exploration of the tensions that occur when the organisations decide to partake in the sustainability movement; the organisational identity theory provided insights on the antecedents of tensions and allowed their distribution into the categories and sub-categories, highlighting the necessity to put higher emphasis on the contextual setting when selecting sustainability practices and good examples to be implemented at the organisational level. These theories in accordance with the MLP stress the importance of governmental level role in the success of achieving sustainability at various levels, including all types of actors (individuals, groups of interested parties, organisations, gatherings, networks, associations etc.). Bringing the insights of these theories and theoretical frameworks strengthens the fields of corporate sustainability and its transition, providing a detailed perception on tensions and their antecedents.

Limitations

The selected context of emerging economy and the sample does not possess organisations of all levels of corporate sustainability maturity. The results are limited to the categorised antecedents of tensions in some corporate sustainability maturity levels, but not all, indicating a certain pattern where the more mature the organisation is regarding sustainability, the more likely it is to address the salient tensions and their antecedents.

Furthermore, this research is based on the qualitative approach, concluding from the data provided by the organisations: the interviews with respondents who were very interested in sustainability activities, corporate sustainability reports and websites.

This research is a case study that as well encompasses the researcher's bias as the thoughts and interpretations are inseparable from the human experience (Patiño, Goulart, 2016). With the selected methodological approach, the researcher tried to minimise this bias as much as possible. Moreover, the analysis of the phenomena of transition via maturity contains a creative interpretation (Geels, 2011).

Future research

Future research could complement the existing body of knowledge on corporate sustainability tensions by delving deeper into the specific tension, conducting longitudinal research on sustainability maturation and tension emergence and management.

Another area could be to analyse the importance of individuals in the maturation towards sustainability, as all level employees or leaders. The current research on actors places a higher emphasis on the leaders or managers at the higher hierarchical levels of the organisations.

The antecedents of tensions of corporate sustainability and reach for it could be supplemented by a more thorough approach from the organisational psychology point of view and behavioural studies.

The proposed conceptual framework could be tested in broader setting, specific context or industry, expanding the knowledge base on the differences and commonalities of corporate sustainability maturity.

CONCLUSIONS

This dissertation concerned the antecedents of tensions of corporate sustainability maturity for which the theoretical insights were drawn from the prior scientific research; the research methodology was developed and applied empirically; the results were analysed accordingly. Thus, the following conclusions can be drawn:

1. The first section of this dissertation explored the key concepts defined in the topic. However, before engaging with each concept of the antecedents of tensions of corporate sustainability maturity, corporate sustainability has to be defined, and it should be explained why sustainability transitions are perceived through the lens of maturation. In this thesis, corporate sustainability is understood as an organisational behaviour where all three pillars (society, environment and economy) of sustainability are addressed, maintaining the dynamic equilibrium between the complex ideas. The reach for sustainability is perceived as a transformation; thus, corporate sustainability transitions in this research are viewed as long-term changes that are multi-dimensional and fundamental transformations of organisational systems towards more sustainable modes of productions and consumption. Due to its complexity and long-term nature, the analysis of transitions towards sustainability requires a longitudinal empirical approach, which is not feasible within the timeframe of the dissertation. Therefore, corporate sustainability transitions are analysed through corporate sustainability maturity and its stages.
 - 1.1. The scientific literature analysis on corporate sustainability and maturation towards it revealed that maturity can be addressed at various levels. However, this dissertation concentrated on four levels of maturation towards sustainability, as it allows encompassing the core activities, processes, strategies of the organisations as well as including the virtuous stance. The four selected maturity levels include: emergence where organisation is at the starting point of considering sustainability in its activities and the overall impact to the environment in the broad sense; popularisation where organisation has increased interest among the stakeholders and some standardisation and setting of rules begin to form but still fragmentarily; formalisation where sustainability is formalised into the strategy and everyday routines and activities of the organisation, building on the values; optimisation where sustainability becomes as a norm, a transcendental perception is incorporated into routines, strategies and activities, building sustainability as a norm among the stakeholders and society. Moreover, this approach allows addressing corporate sustainability maturity externally, as more complex maturity models with larger number of levels requiring internal approach and analysis.
 - 1.2. The scientific literature analysis on the tensions of corporate sustainability maturity were analysed quite frequently by the scientific community both from the sustainability transitions community and organisational sciences. However, the reasons for tensions to occur were covered scarcely, mainly in propositions

for the future research. Some insights on the antecedents of tensions could have been drawn from the literature on the organisational ambidexterity and conflicts.

- 1.3. As a variety of different approaches were applied in the prior scientific research on the organisational tensions and in relation to sustainability, the theory of paradox was found to be the most appropriate to study these tensions, as it does not require solving them but encourages to embrace the tensions, which goes along with the insights on sustainability maturity as well. Various categorisations for organisational tensions were analysed. As most of the research is built on the prior research and their insights, the categorisation that encompasses a wide range of prior literature analysis and proposes six tensions in corporate sustainability transitions were selected for the further analysis. The analysed tensions include the tension between private and shared values, the tensions between individual and organisational agendas, the tension between isomorphism and structural and technological change, the tension between efficiency and resilience, the tension between desire for sustainability and actual unsustainable consumption behaviour, the tension between differing legitimacy contexts A and B. This categorisation of tensions covers the most relevant topics when reaching for sustainability, because it addresses the internal processes and existing culture, the needs of the organisation, individual and collective values, the approach to internal and external stakeholders and the impact of policies.
- 1.4. The antecedents of tensions, on the contrary, were touched only fragmentarily by the prior research on the organisational tensions or conflict. As the results of this literature analysis were widespread and mixed, the categorisation of the antecedents of tensions became cumbersome. There was a possibility to categorise the antecedents regarding personal and organisational; however, it was nearly impossible to make a distinction where the personal antecedents of tensions end and the organisational start. Thus, the distinct categorisation was not conducted. Nevertheless, the analysis signalled that the main source for tensions to become salient is the cultural setting and developments of the organisational context.
- 1.5. Further on, a conceptual framework was developed to represent the perspective made from the scientific literature analysis. The conceptual framework depicts a notion that a certain tension might be attributed and manifest itself at a certain corporate sustainability maturity level and be defined by a certain antecedent or set of antecedents that were not detailed as there was a lack of knowledge built in the prior research. The conceptual framework was appointed to be tested using empirical research and its results.
2. The epistemological approach of hermeneutic constructivism was adopted in this thesis that enabled the creation of knowledge via adoption of embedded multiple-case study design, which focused on the analysis on qualitative data as the phenomena of the antecedents of tensions is underrepresented. Three information sources were used for the analysis of the antecedents of tensions of corporate sustainability maturity: the interviews allowed the researcher to delve into the experiences of representatives of sample organisations, describing their organisations in respect to sustainability, and analyse all the concepts of this

research; the sustainability reports and corporate website posed a purpose of contributing to the corporate sustainability maturity assessment.

3. The above-mentioned methodology proved to be valuable when empirically assessing the corporate sustainability maturity and analysing the tensions and their antecedents seeking for sustainability.
- 3.1. The selected organisations for the sample of the empirical research did not reach the highest maturity level, i.e., optimisation. The top five organisations of the sample revealed the qualities that are attributable to the formalisation level of corporate sustainability maturity. These organisations show passion, purpose and commitment towards sustainability: a wish to give back to the society and educate it regarding sustainability. However, some formal practical implications might be hindering the process of achieving the optimisation level, e.g., the lack of strategic implementation, documentation, measurement of performance. There was no significant distinction between the size or sector of the organisations and their achieved maturity level. However, the two banks that were present in the sample scored among the top three organisations, regarding their corporate sustainability maturity. This indicates that some sectors might be more prone to implement sustainability and communicate it, as they feel their impact on the overall environment. Moreover, a huge impact from the Scandinavian stakeholders is visible as three of five top organisations are in relation to the Nordic countries, expressing the sense of their influence.
- 3.2. The results of tensions of corporate sustainability maturity analysis revealed that the sample organisations possess all six tensions that were used as a lens for this research. The most abundant tension among the testimonies of the organisations were the tension between private and shared values, which concerned the distribution of resources and was revealed via four categories of internal resources, investment to the future, the need for support and established corporate priorities. The tension between individual and organisational agenda concerned the differences between the positions of individual and organisational values, which were revealed via the categories of leadership, personal agenda of employees and established corporate agenda. The tension between isomorphism and structural and technological change refers mostly to how the organisation reacts to the internal and external changes and adapts or does not adapt to them, which was revealed via the categories of corporate self-awareness and adapting to the shifting markets. The tension between efficiency and resilience concerns the trade-offs that the organisation faces when posed with a contradicting choice, regarding their sustainability goals, which was revealed via the categories of external pressure and internal drive for sustainability. The tension between the desire for sustainability and unsustainable consumption behaviour was not expressed very widely, as it mostly concerns the consumer behaviour, and most of the respondents were not directly related to the purchasing process in their organisations; however, it has been revealed via the categories of external forces and internal forces that drive or hinder sustainable behaviour. The tension between legitimacy in context A and legitimacy in context B concerns different cultural backgrounds and expectations for the organisational

behaviour, which was expressed via the categories of external context and local context.

- 3.3. All six tensions were present among the organisations of all levels of sustainability maturity. However, the depth and vastness of the topics covered by the categories, first and second level subcategories were significantly greater in the second and third level organisations. There were only insignificant differences between the second and third maturity level organisations, regarding their responses about the tensions of corporate sustainability maturity.
- 3.4. The results of the antecedents of tensions of corporate sustainability maturity analysis went under two categories of antecedents, i.e., culture and perception of sustainability. It is worthwhile mentioning the subcategories of these antecedents, which include: unprepared society and positive changes in culture, limited/atomistic perception, sustainability under communication in the organisations, ambiguous terminology, perception that leads to the sustainability action and lack of ownership for the topic of state level for the perception of sustainability. Summarising, these antecedents point to the developing culture of Lithuania, which is only in a starting position to demand organisations for sustainability as organisations express the need for the external push in order to start acting. The society is being educated by the aware organisations, when trying to reach for sustainability. Therefore, the mutual dependence between organisations and society is visible for the sustainability to become a desirable goal. The role of government is crucial, as it depends on and is shaping the cultural developments, which could be directed towards sustainability. However, there is no firm political level grip about addressing the issues.
- 3.5. Accordingly, the results did not reveal that the antecedents of tensions could be attributed to a certain corporate sustainability maturity level. However, it is visible that the more mature is the organisation, regarding its sustainability, the more likely it is able to express intangible issues that reveal the antecedents of tensions that occur during their transition.

IVADAS

Mokslinis reikšmingumas. Pastaraisiais metais pasaulyje vyksta galybė pavojingų reiškinių. Pradedant radikalia klimato kaita ir baigiant viešais žmonių, nepatenkintų savo gyvenimo ir darbo sąlygomis, protestais, netgi karais. Vis dėlto didžiąją dalį klimato kaitos (kurią reikėtų vadinti klimato krize, nesumenkinant jos poveikio aplinkai vadinant ją pokyčiu), atmosferos, dirvožemio ir vandens taršos lemia žmogaus veikla – pramonės šakos, kelionių pasirinkimas, gamybos ir vartojimo tempai. Šias problemas reikėtų spręsti, kad būtų išlaikyta, o verčiau ir pagerinta dabartinė padėtis. Yra keletas kelių, kaip dabartinę situaciją būtų galima pakreipti link geresnės visuomenės vystymo – nuo pasaulinių organizacijų ir pasaulinių darnumo susitarimų iki vietos valdžios institucijų ir politikos, nuo vietinių organizacijų ir socialiai bei ekologiškai sąmoningų veikėjų iki visuomenės ir kasdienio gyvenimo. Nors laipsniškų sprendimų gali nepakakti, kad būtų išsaugota gyvenamoji aplinka, radikalūs pokyčiai gali sukelti žmonių, kurie jaučiasi patogiai savo rutinoje, pasipriešinimą (Ramanauskaitė ir Staniškienė, 2020).

Dabartinės visuomenės sistemos galima apibūdinti kaip nedarnias. Pagrindinės visuomenės struktūros gali būti laikomos iš dalies atsakingomis už daugybę krizių, su kuriomis susiduria žmonija, – klimato kaitą, mažėjančius gamtos išteklius, ekonomikos smukimą, socialinę nelygybę (Loorbach ir kt., 2017; Schlaile ir Urmetzer, 2019). Šios problemos yra pavojingos ir nepaliaujamos (Grin ir kt., 2010; Rotmans ir Loorbach, 2009), išisaknijusios visuomenių narių gyvenimo rutinoje, jų neįmanoma atsekti, o ir šių problemų sprendimo metu dažnai sukuriamą naujų problemų (Schlaile & Urmetzer, 2019). Darnaus vystymosi mokslas siekia, kad šios pavojingos problemos būtų analizuojamos tarpdisciplininių mokslininkų grupių pastangomis (McGreavy ir kt., 2013).

Darnumo klausimų sprendimas įmonių lygmeniu galėtų būti paveikesnis aplinkai, visuomenei ir ekonomikai (Breitbarth ir kt., 2018; Hahn ir kt., 2014; Östberg, 2020), nes pramonės šakos ir įmonės dėl savo veiklos masto gali sudaryti didesnę teigiamą arba neigiamą poveikį, vadovams susiduriant su neišvengiama būtinybe didinti socialinę gerovę ir kartu maksimizuoti pelną (J. D. Margolis ir Walsh, 2003), globaliomis sąlygomis prisitaikant veikti lokaliame kontekste (Marquis ir Battilana, 2009; W. K. Smith, 2014). Daugybė iniciatyvų pasauliniu, regioniniu, vietiniu ir individualiu lygmenimis didina darnumo klausimų sprendimo svarbą organizacijose ir jų įgyvendinimo kasdienėje veikloje aktualumą. Tarptautiniu lygmeniu raginama veikti pagal tokias iniciatyvas, kaip Jungtinių Tautų (JT) Darbotvarkė 2030 m. ir Darnaus vystymosi tikslai¹⁷, Ekonominio bendradarbiavimo ir plėtros organizacijos Gairės daugiašalėms įmonėms¹⁸, JT Pasaulinis susitarimas¹⁹, JT Atsakingų investicijų principai²⁰, JT Pagrindiniai verslo ir žmogaus teisių principai²¹, Tarptautinės darbo

¹⁷ <https://www.undp.org/sustainable-development-goals>

¹⁸ <http://mneguidelines.oecd.org/>

¹⁹ <https://www.unglobalcompact.org/>

²⁰ <https://www.unpri.org/>

²¹ https://www.ohchr.org/documents/publications/guidingprinciplesbusinessshr_en.pdf

organizacijos Deklaracija dėl pagrindinių principų ir teisių darbe²², ISO 26000²³. Europos Sąjunga (ES) skatina organizacijų darnumą, įgyvendindama „Atnaujintą 2011–2014 m. ES įmonių socialinės atsakomybės strategiją“²⁴, Nefinansinės atskaitomybės direktyvą²⁵ ir daugelį kitų iniciatyvų, skirtų akcininkų ir suinteresuotųjų subjektų dalyvavimui, „Žaliąjį kursą“²⁶. Be to, yra atskirų iniciatyvų, kuriomis skatinamas įmonių darnumas, pavyzdžiui, Verslo apskritojo stalo įmonių valdymo principai²⁷, Pasaulio ekonomikos forumo Tarptautinės verslo tarybos išleista „Naujoji paradigma“²⁸ arba „Klimato veiksmai 100+“²⁹ (Östberg, 2020).

Remiantis minėtomis iniciatyvomis, įmonių darnumo problemas galima suskirstyti į dvi grupes: politinio lygmens spaudimo ir reputacijos valdymo. Pasaulinė ir vietinė aplinkosaugos politika tampa vis griežtesnė, išleidžiama vis daugiau standartų ir direktyvų. Taip pat aktualus tampa reputacijos valdymas – darnumo klausimai dabartinėje visuomenėje yra svarbūs, ir organizacijos negali jų nepaisyti. Darnumo pavyzdys – būti gerbiama ir garbingu darbdaviu, atsižvelgti į socialinius klientų, darbuotojų ir aplinkos poreikius. Socialinio sąžiningumo klimato organizacijoje kūrimas kartu su darbuotojų suvokimu apie įmonių socialinę atsakomybę (ISA) gali prisidėti prie bendros įmonės socialinės reputacijos (Aguilera ir kt., 2007). Organizacijos, kurios neatsilieka nuo darnumo taisyklių, atsižvelgia į klientų poreikius, dabartines tendencijas ir atitinkamai koreguoja savo strategijas, galėtų pasiekti geresnių komercinių rezultatų ir užimti geresnę poziciją rinkoje. Nors suprasti ir valdyti veiksmus, reikalingus siekiant eiti darnesniu keliu, ne visada gali būti lengva ir aišku (Ramanauskaitė ir Staniškienė, 2020).

Viena iš priežasčių, dėl kurių vyksta permainingos, yra organizacijų poreikis taikyti darnumo ir politinius sprendinius. Mintis, kad darnumas tampa pagrindiniu iššūkiu organizacijoms (Merad ir kt., 2014), turėtų būti svarstoma ne tik darnumo ir aplinkosaugos srities tyrėjų, bet ir socialinių bei vadybos mokslų bendruomenių, įtraukiant realią praktiką. Organizacijų vadovai stovi šiuolaikinio pasaulio iššūkių akivaizdoje, todėl būtina priimti šiuos iššūkius ir integruoti į darnumą orientuotus verslo modelius į įmonių strategijas ir plėtros tikslus. Be to, nebekeliamas klausimas, ar organizacijos turėtų atsižvelgti į darnumą kaip į problemą, bet labiau sprendžiama, kaip organizacijos gali įtraukti socialinius, ekonominius ir aplinkosauginius sprendimus į savo kasdienę veiklą (Epstein ir Buhovac, 2014; Sari ir kt., 2020). Aplinkosaugos klausimų sprendimas yra ne tik gera organizacijos reklama rinkoje, tai gali atspindėti organizacijos poziciją aplinkos atžvilgiu, taip pat yra gera įmonės valdymo gebėjimų alternatyva (Delmas ir kt., 2011; Michelin ir kt., 2013). Organizacijos, kurios imasi darnių veiksmų, iš tiesų keičia padėtį savo vietinėse

²² <https://www.ilo.org/declaration/lang--en/index.htm>

²³ <https://www.iso.org/iso-26000-social-responsibility.html>

²⁴ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A52011DC0681>

²⁵ <https://ec.europa.eu/info/business-economy-euro/company-reporting-and-auditing>

²⁶ https://ec.europa.eu/info/strategy/priorities-2019-2024/european-green-deal_en

²⁷ <https://www.businessroundtable.org/policy-perspectives>

²⁸ <https://www.wlrk.com/webdocs/wlrknew/AttorneyPubs/WLRK.25960.16.pdf>

²⁹ <https://www.climateaction100.org/>

rinkose. Žinių ir gerosios praktikos pavyzdžių sklaida gali būti paveiki siekiant įtraukti kitus dalyvauti darnumo judėjime (Staniškis ir kt., 2022).

Mokslinė problema ir jos ištirtumo lygis. Siekiant išsaugoti organizacijas apibūdinančias vidines ir išorines charakteristikas, būtinas darnumui, reikia įvertinti jų pritaikomumą darnumo pokyčiui (Merad ir kt., 2014). Papildant Merad ir kt. (2014) išvalgas, įmonių aplinkosauginę praktiką formuoja įvairūs išoriniai ir vidiniai spaudimai ar kritika (Delmas ir Toffel, 2008b; Howard-Grenville, 2006; Wright ir Nyberg, 2017). Kylantys aplinkos iššūkiai verčia organizacijas keistis viduje, prisitaikant prie darnumo problemų, todėl kai kurių organizacijų savybių išsaugoti neįmanoma (Staniškis ir kt., 2022). Tai yra viena iš priežasčių, dėl kurių kyla įtampos – pokyčiai, būtini organizacijų darnumui pasiekti, reikalauja, kad įmonės iš esmės pakeistų savo esamus veiklos modelius (Hahn ir kt., 2015).

Dauguma žmonių ir organizacijų į pokyčius reaguoja nepalankiai. Pokyčių baimę nesunku paaiškinti – žmonės jaučiasi nesaugūs, kai jų stabili aplinka pradeda keistis. Ji tampa nestabili ir pereinamuoju laikotarpiu reikalauja daugiau pastangų atlikti įprastas užduotis; be to, nežinomas pokyčių rezultatas. Todėl dauguma organizacijų, paklaustos apie pokyčius, apibūdina juos kaip „sunkius“, „konfrontuojančius“, „smogiančius“, „įtemptus“, „skausmingus“, „nemalonius“, kad jie susiję su „įtampa“, „stresu“, „nemalonumais“ ir t. t. (Kabanoff ir kt., 1995). Tik kolegialias vertybes išreiškiančios organizacijos pokyčius siejo su teigiamais, o ne su neigiamais terminais ir į juos žiūrėjo entuziastingai (Kabanoff ir kt., 1995).

Įmonėms ypač sunku spręsti darnumo iššūkius, nes šios problemos yra ilgalaikės ir kompleksinės, veikiančios ekonominį augimą ir sukeliančios materialias pasekmes (Wright ir Nyberg, 2017). Viena iš pagrindinių priežasčių, kodėl organizacijos nedrąsiai imasi su darnumu susijusių pokyčių, yra galimas neigiamas poveikis įmonės finansiniams rezultatams (Damania, 2001; Delmas ir kt., 2011; McWilliams ir Siegel, 2000), nors kai kuriuose tyrimuose nustatytas teigiamas ryšys tarp reagavimo į aplinkosauginius iššūkius ir geresnių ekonominių rezultatų (Albertini, 2013; Delmas ir kt., 2011; Russo ir Fouts, 1997). Vis dėlto, kadangi aplinkos ir socialinės problemos yra realios, atėjo laikas daugiau dėmesio skirti proveržiui, sklaidai, lūžio taškams ir slenksčiams, nes darnumo problemoms spręsti reikia spartesnių tranzicijų (Köhler ir kt., 2017).

Organizacijų darnumo tema jau kelis dešimtmečius nagrinėjama įmonių atsakomybės ir aplinkosaugos mokslinių tyrimų bendruomenėse. Įtampos, kylančios organizacijose, kai kalbama apie jų darnumo paieškas ir siekį, buvo nagrinėjamos mokslinėje literatūroje, įskaitant van Bommel (2018), Hahn ir kt. (2015), Passetti, Cinquini, ir Tenucci (2018), Wright ir Nyberg (2017) ir kt. (Ramanauskaitė, 2021). Van der Byl ir Slawinski (2015) gilinosi į įtampas, kylančias įmonėms siekiant darnumo, ir pateikė keturias požiūrių kategorijas, kurias mokslininkai taiko joms spręsti. Nors įtampos apibrėžiamos kaip vertybių priešprieša, jų atsiradimo pagrindimo priežastys nėra aiškios, todėl reikia išsamesnio požiūrio ir empirinių tyrimų (Burström ir Wilson, 2018; W. K. Smith ir Lewis, 2011). Naujausioje literatūroje įmonių perėjimo link darnumo principų metu kylančių įtampų priežastys (antecedentai) nėra apibrėžtos. Kai kurių išvalgų galima pasisemti iš XX a. aštuntojo dešimtmečio psichologijos srities mokslinės literatūros. Šios disertacijos tyrimų sritis

nebuvo išsamiai nagrinėjama pereinamojo laikotarpio ekonomikų kontekste. Taip pat egzistuoja du požiūriai į organizacijų darnumo tyrimų lauką: atsakomybės tyrėjai siekia suprasti, kokia yra moralinė vadovų ir įmonių atsakomybė visuomenei ir aplinkai (p. 121), ir, remdamiesi šiuo supratimu, padėti nurodyti veiksmus, kurių reikėtų imtis; darnumo tyrėjai klausia, kokie yra ekonomikos, visuomenės ir aplinkos ryšiai ir tarpusavio priklausomybė (p. 121), siekdami paaiškinti, kaip sistema gali išlikti darni ilgą laiką (Bansal ir Song, 2017). Atsakomybės požiūriu tiriami vadovų / įmonių ir visuomenės santykiai ir užimama normatyvinė pozicija, nukreipta prieš verslo amoralumą, o darnumo tyrėjai nesirenka pagrindinio veikėjo ir laikosi sisteminės perspektyvos, skambindami pavojaus varpais dėl verslo nulemtų nesėkmių gamtinėse sistemose (Bansal ir Song, 2017; Ramanauskaitė ir Staniškienė, 2020).

Be to, darnumo mokslo srityje dirba įvairūs mokslinių tyrimų tinklai, pavyzdžiui, STRN³⁰, tiriantis geografinį, žemės ūkio, urbanistinį ir metodologinį požiūrį į perėjimus link darnumo; ISDRS³¹, savo devyniose teminėse grupėse, apimančiose socialinius, aplinkos ir ekonominius klausimus, nagrinėjantis darnumo klausimus per darnaus vystymosi tikslus. Be to, yra daugybė universitetų ar privačių suinteresuotųjų šalių inicijuotų tinklų, kurie gilinasi į darnumo klausimus. Tačiau dauguma jų yra labai tematiškai orientuoti, pusiausvyrą perkeldami į aplinkosauginį darnumą, susijusį su technologijomis (Köhler ir kt., 2019). Darnumo tranzicijų mokslo srityje dažniausiai dominuoja žinios apie technologijas, inovacijas ir aplinkosaugos klausimus, o socialiniai aspektai lieka šiek tiek nuosalyje (Geels, 2019). Todėl šiame tyrime daugiau dėmesio skiriama socialiniam aspektui ir žmonių patirčiai pereinant prie darnumo ir jų suvokimui apie visus darnumo aspektus. Perėjimai link darnumo, būdami ilgalaikiai daugiadimensiniai pokyčiai, reikalauja longitudinalinio požiūrio, todėl šioje disertacijoje nagrinėjami per konkrečius laiko momentus – darnumo brandos lygius.

Reiškiniams tirti taikomi keli teoriniai požiūriai: daugiapakopė perspektyva (MLP) leidžia suprasti perėjimų link darnumo procesus ir kodėl juos galima spręsti per brandą, taip pat paaiškina, kur šiame procese atsiranda įtampas; paradokso teorija suteikia įžvalgų ir požiūrį į įtampas, pagal kurį jas reikia ne spręsti ar šalinti, bet priimti; organizacijos identiteto teorijos samprata parodo, kokios gali būti įtampų priežastys ir kaip jos formuojasi.

Mokslinė problema kyla dėl nenuoseklių tyrimų prieigų organizacijų darnumo brandos moksliniame lauke, dėl to gaunami dvejoji rezultatai ir požiūriai į kylančias įtampas. Šiame tyrime kylantys sunkumai ir jų priežastys nagrinėjami tiek atsakomybės, tiek darnumo tyrimų požiūriu, atsižvelgiant į tai, kad organizacijos darnumo brandos klausimai galėtų būti vertinami vienu metu. Geriausias rezultatas gali būti pasiektas matant holistinį vaizdą. Literatūroje apie perėjimą link darnumo daugiausia dėmesio skiriama išoriniams veiksniams, darantiems įtaką organizacijų veiklai pereinant prie darnumo. Literatūroje apie perėjimą link darnumo nagrinėjamos įtampas, tačiau organizacijos vidaus lygmens įtampas plačiai neaprašytos (Aguilera

³⁰ Darnumo tranzicijų tyrėjų tinklas (angl. *Sustainability transitions research network*) - <https://transitionsnetwork.org/>

³¹ Tarptautinė darnaus vystymosi tyrėjų bendruomenė (angl. *International Sustainable Development Research Society*) <https://isdrs.org/>

ir kt., 2007; Berens ir kt., 2007; Mirvis, 2012). Organizacijų perėjimų link darnumo procesų metu kylančių įtampų antecedentų pagrindimas per darnumo brandos lygius galėtų padėti suprasti, kodėl kyla įtampos ir kokios galėtų būti jų valdymo galimybės.

Tyrimo klausimas: kodėl kyla įtampos organizacijų darnumo brandoje?

Tyrimo objektas: organizacijų darnumo brandoje kylančių įtampų antecedentai.

Šios daktaro disertacijos **tikslas** — atskleisti įtampų priežastis organizacijų darnumo brandoje.

Tyrimo uždaviniai:

1. Konceptualizuoti įtampų antecedentus organizacijų darnumo brandoje ir sudaryti konceptualiąją sistemą.
2. Pagrįsti tyrimo metodologiją, skirtą įtampų antecedentams analizuoti organizacijų darnumo brandoje.
3. Empiriškai atskleisti įtampų antecedentus organizacijų darnumo brandoje.

Metodologija. Šiam tyrimui pasirinktas hermeneutinio konstruktyvizmo epistemologinis požiūris, nes jis leidžia tyrėjui atrasti prasmę bendraujant su asmenimis, išreiškiančiais savo patirtį su reiškiniais (Chamberlain, 2015; James ir Busher, 2009), susijusiais su įmonių darnumo tranzicijomis, dalyvaujant ir įsitraukiant į dialogą, stengiantis nepamiršti konteksto įtakos (James ir Busher, 2009). Įtampų antecedentų organizacijų darnumo brandoje analizei pasirinktas įterptinis kelių atvejų studijų tyrimo metodas, remiantis Eisenhardt (1989a, 1989b, 1991, 2021), Eisenhardt ir Graebner (2007), Siggelkow (2007) ir Yin (2008) tyrimais. Šis metodas yra vienas geriausių pasirinkimų nuosekliai palyginimui, kai empirinis reiškinys lyginamas su kitų mokslinių tyrimų išvalgomis, o procesas kartojasi ir gali būti lengvai atkartojamas (Eisenhardt, 2021; Eisenhardt ir Graebner, 2007). Išvalgoms apie įtampų priežastis organizacijų darnumo brandoje gauti remiamasi moksline literatūra, o pastebėjimai lyginami su empiriniais tyrimais, kurie apima viešai prieinamų antrinių duomenų apie organizacijų (interneto svetainių, ataskaitų ir kt.) analizę ir interviu. Antriniai duomenys skirti analizuojamos organizacijos brandos lygiui nustatyti, o interviu skirti organizacijose kylančioms įtampų priežastims išanalizuoti organizacijų darnumo brandoje ir suteikti papildomos informacijos apie įmonių darnumo brandos lygį. Taikant netikimybinę tikslinę atranką, buvo atrinkta aštuoniolika pereinamosios ekonomikos organizacijų, besidominčių darnumu, siekiant išanalizuoti šiame tyrime keliamus klausimus. Analizės metodai: mokslinės literatūros apžvalga; kokybinė antrinių duomenų analizė; pusiau struktūruoti interviu, grindžiami Van der Byl ir Slawinski (2015) įtampų klasifikacija ir Hugé, Mac-Lean, ir Vargas (2018) pasiūlymu dėl socialinių problemų brandos. Empirinis tyrimas atliktas pereinamojo laikotarpio ekonomikos kontekste.

Mokslinis naujumas ir teorinis reikšmingumas. Šiame tyrime nagrinėjami neištirti reiškiniai perėjimo link darnumo srityje ir bandoma išskirti, kodėl perėjimo metu kyla literatūroje nagrinėjamos įtampos ir jų priežastys. Mokslinės literatūros apie įtampų priežastis yra nedaug. Tam tikrų išvalgų galima pasisemti iš aštuntojo dešimtmečio psichologijos mokslo literatūros, panašūs reiškiniai aprašyti organizacinių konfliktų, projektų ir visuotinės kokybės vadybos srityse. Taigi šis

tyrimas prisideda ir papildo įmonių darnumo mokslinę sritį įžvalgomis apie tai, kodėl pereinamuoju laikotarpiu kyla įtampos, pateikdamas jų antecendentų klasifikaciją, remdamasis empirinio tyrimo rezultatais.

Organizacijų darnumo brandos tyrimas suteikia įžvalgų ir socialinio bei ekonominio darnaus vystymosi aspektų perspektyvomis, praplečiant dažniausiai technologinių ir aplinkosaugos klausimų dominuojamą sritį žiniomis apie socialinę ir ekonominę darnumą (Geels, 2019). Disertacijoje daugiau dėmesio skiriama organizacijų ir jų atstovų patirčiai ir suvokimui apie įvykius, susijusius su socialiniu, ekonominiu ir aplinkosauginiu darnumu.

Dar vienas mokslinio naujumo aspektas, kuris nagrinėjamas šioje disertacijoje, yra metodologinė prieiga tiriant įtampų antecedentus organizacijų darnumo brandoje. Siūlomas metodų rinkinys skirtas analizuoti ir priskirti organizacijos darnumo brandos lygiui iš išorės, taip pat stengiamasi sumažinti tyrėjų šališkumo įtaką naudojant tris skirtingus įrankius, pagrįstus informacija, pateikta interviu, įmonių interneto svetainėse ir darnumo / atsakomybės ataskaitose. Siūloma metodika gali būti naudojama tolesniuose tyrimuose kituose kontekstuose, siekiant nustatyti organizacijų darnumo brandos lygius.

Praktinis reikšmingumas. Organizacijoms, kurios siekia būti darnesnės, šios disertacijos rezultatai gali būti naudingi, nes jie suteikia informacijos apie tai, kas vyksta judėjimo link darnumo proceso metu. Pateikta metodika gali būti taikoma organizacijose ir kaip savęs įsivertinimo priemonė. Įtampų antecendentų suskirstymas į kategorijas suteikia perspektyvą, ko tikėtis ir į ką atkreipti dėmesį renkantis darnumo kelią. Apibrėžtos įtampos ir jų priežastys suteikia informacijos apie kontekstą, didina suinteresuotųjų šalių informuotumą apie situaciją.

Rezultatai gali būti aptariami ir taikomi politiniu lygmeniu, nes organizacijos išreiškia dabartinių politinių sistemų ir aplinkos pokyčių svarbą, pateikia pavyzdžių ir pasiūlymų. Politikos reikšmė organizacijoms siekti darnumo išskiriama kaip viena iš pagrindinių, galinčių paskatinti virsmą ir padidinti pagreitį siekiant darnumo.

Struktūra. Disertaciją sudaro šios dalys: pirmajame skyriuje analizuojami pagrindiniai tyrimo konstruktai – įmonės darnumo branda ir su ja susijusios įtampos bei jų antecedentai, pateikiama konceptuali tyrimo sistema; antrajame skyriuje pagrindžiama tyrime naudojama metodologija, skirta empiriškai ištirti įtampų antecedentus organizacijų darnumo brandoje; trečiajame skyriuje analizuojami empirinio tyrimo rezultatai; disertacija užbaigiama diskusija ir tyrimo išvadomis. Darbo apimtis – 165 lapai; tekste pateikta 13 paveikslų, 13 lentelių, 286 literatūros šaltiniai ir 4 priedai.

DISERTACIJOS APŽVALGA

1. TEORINIAI ĮTAMPŲ ANTECEDENTŲ ORGANIZACIJŲ DARNUMO BRANDOJE ASPEKTAI

Šiame skyriuje analizuojamos pagrindinės tyrimo sąvokos ir jų tarpusavio ryšiai. Pirmiausia teoriškai apibrėžiamos pagrindinės tyrimo sąvokos: tranzicija; darnumas, organizacijų atsakomybė, įmonių socialinė atsakomybė, įmonių darnumas; darnumo tranzicija; įtampa; branda. Pagrindinių sąvokų, kurios bus vartojamos šioje disertacijoje, apibrėžtys pateikiamos atsižvelgiant į mokslinės literatūros analizės išvadas. Tolesniuose poskyriuose kiekviena sąvoka nagrinėjama išsamiau, o skyrių užbaigia teorinė konceptualioji sistema, vaizduojanti pagrindinių tyrimo sąvokų sąsajas.

1.1. Organizacijų darnumo konceptualizacija

Šioje disertacijos dalyje nagrinėjama, kaip įmonių darnumas apibrėžiamas moksliniuose tyrimuose, atsižvelgiant į sąvokos sinonimus. Analizuojami raktiniai žodžiai: darnus vystymasis, darnumas, įmonių atsakomybė, įmonių socialinė atsakomybė, organizacijų darnumas, tranzicija, perėjimas link darnumo.

Darnumas ir darnus vystymasis yra plačiai aptariami įvairių suinteresuotųjų grupių ir įprastai apibūdinami remiantis apibrėžtimi, pateikta ataskaitoje „Mūsų bendra ateitis“ (WCED, 1987): „dabarties kartos poreikių tenkinimas nesumažinant ateities kartų galimybių patenkinti savo poreikius“ (Dawson, 2019). Atsižvelgdami į įvairius mokslinius tyrimus ir apibrėžimus, Frantzeskaki, Loorbach, ir Meadowcroft (2012) apibendrina, kad „darnus vystymasis yra sudėtingas, ilgalaikis, daugiapakopis, integracinis procesas“ (p. 23), į kurią siekiama įtraukti skirtingų kartų atstovus. Organizacijoms ir įmonėms tenka svarbus vaidmuo perorientuojant visuomenę ir rinkas darnumo link (Geels ir Schot, 2007; Hockerts ir Wüstenhagen, 2010; Schaltegger ir kt., 2016). Šioje disertacijoje nesiekama diferencijuoti tarp įmonių darnumo, įmonių socialinės atsakomybės ar įmonių atsakomybės; bandoma perimti pagrindines sąvokų idėjas, siekiant apibūdinti įmonių perėjimą link darnumo, remiantis Steurer, Langer, Konrad, ir Martinuzzi (2005) požiūriu, kai sąvokos interpretuojamos skirtingais konkretumo lygiais ir konceptualiais niuansais: įmonių darnumas gali būti laikomas įmonės koncepcija, įmonių socialinė atsakomybė – vadybiniu požiūriu, o darnus vystymasis – tai skėtinė normatyvinė visuomenės sąvoka, aprėpianti ankstesniasias. Organizacijų darnumas apibrėžiamas kaip sudėtinga darnaus vystymosi idėjų sintezė, įtraukta į organizaciją, apimanti visas tris darnaus vystymosi dedamąsias: ekonominę, aplinkosauginę ir socialinę, palaikanti pokyčius subalansuotoje aplinkoje. Šį apibrėžimą įkvėpė Baumgartner ir Ebner (2010); Hugé ir kt. (2018); Humanities Education Centre (2009); Siano ir kt. (2016). Vadinas, organizacijų darnumas apima ir laiko dedamąją, kuri gali būti tiek ilgalaikė, tiek trumpalaikė, kas sudaro prielaidą kalbėti apie perėjimą link darnumo.

Darnumo tranzicija (perėjimas link darnumo) – tai tikslingi, ilgalaikiai, daugialypiai, esminiai socialinių ir technologinių sistemų pertvarkymai, siekiant darnesnių gamybos ir vartojimo įpročių, reikalaujantys įvairių suinteresuotųjų šalių įsitraukimo (Lyytimäki ir kt., 2019; Markard ir kt., 2012; Schlaile ir Urmetzer, 2019). Organizacijų perėjimas link darnumo taip pat atitinka šį apibrėžimą, tačiau turi specifinį kontekstą – organizacijas, todėl šiame tyrime yra apibrėžiama kaip ilgalaikis

daugialypis pokytis, apimantis esminių organizacinių sistemų pertvarkymą siekiant darnesnės gamybos ir vartojimo. Kadangi organizacijų perėjimas link darnumo yra sudėtingas ir daugialypis, kaip teorinis pagrindas pasitelktas teorinis dinaminės daugiapakopės perėjimų perspektyvos (MLP) modelis (Geels, 2002, 2011). Dėl sudėtingumo ir ilgalaikiškumo perėjimo link darnumo analizė reikalauja longitudinalinės empirinės prieigos, ko neįmanoma išpildyti dėl apibrėžto disertacijos rengimo termino, todėl nuspręsta organizacijų perėjimą link darnumo analizuoti per organizacijų darnumo brandą ir jos etapus.

1.2. Organizacijų darnumo branda

Organizacijų brandumas apibrėžia, koku mastu organizacijos procesai teikia tenkinamus rezultatus suinteresuotosioms šalims, taip pat jos gebėjimų pažangą siekiant veiksmingos strategijos ir procesų valdymo (Terouhid ir Ries, 2016). Nepaisant to, nėra galutinio organizacijų brandos etapo, todėl praktiška brandą apibūdinti tam tikru laipsniu, kuris matuoja ir apibūdina organizacijos brandą esamuju metu (Andersen ir Jessen, 2003). Darnumo branda organizacijoje gali būti suvokiama per socialinių klausimų brandos prizmę ir apibūdinama kaip organizacijos suvokimas ir atsakomybės už darnumo klausimus prisiėmimas, kai brandą galima stebėti per etapus, užduotis ir rezultatus (Hugé ir kt., 2018; McGrail ir kt., 2013). Organizacijų brandos matavimas buvo aptartas mokslinėje literatūroje, jis taip pat analizuojamas įmonių darnumo brandos kontekste šiuolaikiniuose šios srities darbuose (Bastas ir Liyanage, 2019; Baumgartner ir Ebner, 2010; Hugé ir kt., 2018; International Standard Organization, 2018; Machado ir kt., 2017; Marques-Mendes ir Santos, 2016; McGrail ir kt., 2013; Parker, Loh, Chevers, Minto-Coy, ir Zeppetella, 2017b; Paulk ir kt., 1993; Pizzutillo ir Venezia, 2021; Robinson ir kt., 2006; Sari ir kt., 2020; Willard, 2005). Kuo organizacija yra labiau subrendusi darnumo atžvilgiu, tuo didesnė tikimybė, kad ji laikysis darnumo strategijos, prisiims atsakomybę už savo veiksmus ir poveikį aplinkai. Nors anksčiau minėti autoriai išskiria įvairių skaičių lygių, kuriais galima atliepti organizacijų darnumo brandą, šiame tyrime remiamasi Baumgartner ir Ebner (2010) ir Hugé ir kt. (2018) požiūriais, kur naudojami keturi įmonių darnumo brandos lygiai:

1 lygis. Pirminis, arba *atsiradimo*, lygis, kai apie darnumą organizacijoje tik pradėdama kalbėti, nenustatytos jokios taisyklės, išskyrus tas, kurios apibrėžtos teisės aktais.

2 lygis. *Populiarinimas*. Šiame darnumo brandos etape organizacija žengia dar vieną žingsnį link darnumo, jis tampa populiariesnis ir plačiau aptariamas tarp organizacijos narių, tačiau tik fragmentiškai matomas procesuose ir dokumentuose arba visai nematomas; jis gali būti įtrauktas improvizuotai; pavienės iniciatyvos vykdomos visais organizacijos lygmenimis; darnumas vis dar grindžiamas egocentrinėmis paskatomis.

3 lygis. Darnumo veiklos *formalizavimas* atskleidžia organizacijos veiksmų nuoseklumą siekiant darnumo. Dabar jis yra gerai dokumentuotas, priskiriami rodikliai, skirti veiklos rezultatams matuoti ir tobulinimo strategijoms įgyvendinti. Atliekant lyginamąją analizę, organizacija gali būti laikoma viršijančia pramonės šakos vidurkį su darnumu susijusių klausimų apimtimi.

4 lygis. *Optimizavimas*. Kadangi visiško darnumo pasiekti neįmanoma ir visada yra erdvės tobulėti, šis lygis rodo išskirtines organizacijos pastangas siekiant darnumo. Būdinga tai, kad organizacija naudoja darnaus verslo modelį, kuria su darnumu susijusias asociacijas arba dalyvauja jose, įtraukdama visas suinteresuotųjų šalių grupes. Šiame etape darnumas yra labiau norma, o ne sąvoka, apie kurią reikia diskutuoti.

1.3. Teorinė įtampų, kylančių organizacijose, siekiančiose darnumo, analizė

Įtampa yra būdingas organizacijų darnumo apibrėžimo aspektas (Dougherty, 1996; Frantzeskaki ir kt., 2012; Pasetti ir kt., 2018; Slawinski ir Bansal, 2012), todėl būtina išsamiau išnagrinėti šią sąvoką. Įtampos kyla atsiradus vienas kitam prieštaraujantiems tikslams – jos yra priešingos vertybės ir dažnai traktuojamos kaip tarp / arba pasirinkimai, kai turėtų būti priimamos kaip abi / ir dinamika (Quinn, 2015), apimanti ir komplementarumą, ir konkurenciją (Epstein ir kt., 2015) tarp skirtingų dimensijų (Haffar ir Searcy, 2017). Tyrėjai, besigilinantys į šiuos organizacijos gyvenimo nenuoseklumus ir prieštaravimus, juos vadina įtampomis, dilemomis, dviprasmybėmis, oksimoronais, ironija, antinomijomis, dialektika, dvilypumais arba paradokais (Ashforth ir Reingen, 2014; Fang, 2012; J. D. Margolis ir Walsh, 2003; W. K. Smith ir Lewis, 2011).

Įtampų, kylančių organizacijoms siekiant darnumo, analizė atskleidė įvairius požūrius: kai kurie autoriai atskleidžia tik organizacinio ar sisteminio lygmens įtampas, kurios yra organizacijų reakcijos į teisinius reikalavimus, išorinį spaudimą, akcininkų iniciatyvas (Van der Byl ir Slawinski, 2015); kiti sutelkia dėmesį į įtampą, pasitelkdami tiek organizacinę, tiek individualią perspektyvą (Haffar ir Searcy, 2017; Hahn ir kt., 2015; W. K. Smith ir Lewis, 2011; Wannags ir Gold, 2020). Be to, pastebėta, kad įtampos apibrėžimas atitinka paradokso ypatybes ir gali būti apibūdinamas tokiais žodžiais kaip atkaklumas, tarpusavio priklausomybė ir prieštaravimas (Haack ir Rasche, 2021; Schad ir kt., 2016; W. K. Smith ir Lewis, 2011). Šioje disertacijoje įtampos kategorizuojamos pagal Wannags ir Gold (2020), nes jų tyrime apibendrinama dauguma ankstesnių šios koncepcijos tyrimų ir pateikiama išsami apžvalga: (1) įtampa tarp privačių ir bendrų vertybių; (2) įtampa tarp individualių ir organizacinių planų; (3) įtampa tarp izomorfizmo ir struktūrinių bei technologinių pokyčių; (4) įtampa tarp efektyvumo ir atsparumo; (5) įtampa tarp noro siekti darnumo ir faktinės nedarnios vartojimo elgsenos; (6) įtampa tarp pagrįstumo skirtinguose kontekstuose.

1.4. Dėl organizacijų darnumo kylančių įtampų antecedentai

Kai kalbama apie organizacijų darnumą, Albert ir Whetten (1985) iškeltas klausimas, kas esame mes, kaip organizacija, skamba gana natūraliai. Šis klausimas yra pagrindinis, kurį užduoda organizacijos identiteto teorija. Organizacinės vertybės gali turėti didelę įtaką tam, ar organizacija nuspręs priimti darnumo idėjas, ar ne. Identitetas yra pagrindinė sąvoka, iškelta siekiant įprasminti ir paaiškinti veiksmus nuo mikro- iki makrolygmens: galvojant apie individą, organizaciją ar net tautą (Gioia ir kt., 2013), diferencijuojant tarp utilitarinio ir normatyvinio organizacijų identiteto (Albert ir Whetten, 1985; Moss ir kt., 2011) ir kaip tai daro įtaką organizacijų veiksmams (W. K. Smith ir kt., 2013). Remiantis Quinn (2015), priežastys

apibrėžiamos kaip galimi vertybių susipriešinimo tarp individo ir organizacijos precedentai.

Organizacinių įtampų priežastys mokslinėje literatūroje nagrinėtos negausiai, išskirti keli galimi požiūriai: (1) Reger, Gustafson, Demarie, ir Mullane (1994) tyrime nagrinėjamas visuotinės kokybės vadybos taikymas ir priežastys, kodėl jis dažnai būna nesėkmingas. Nors gali atrodyti, kad tai šiek tiek per toli nuo organizacijų perėjimo link darnumo, šis pavyzdys paaiškina, kad žmonės turi tam tikrą supratimą apie organizaciją – inerciją, ir tai, kaip jie suvokia organizacijos identitetą ir save organizacijoje, apibūdinama tokiais terminais, kaip *status quo* (Huff ir kt., 1992) ir pasipriešinimas (Miller, 1993; Reger ir kt., 1994). Kita įtampos kilmė galėtų būti konfliktai apskritai. (2) Samantara ir Sharma (2016) nagrinėja organizacinius konfliktus bei jų ištakas ir apibrėžia konfliktines situacijas kaip kylančias iš skirtumų tarp asmenų tarpusavio santykių ar su užduotimis susijusių klausimų (Henry, 2009), nurodymais įgimtas įtampas (De Dreu ir kt., 1999). (3) Smith ir Lewis (2011) paradoksą teoriškai pagrindžia analizuodamos organizavimo dinaminės pusiausvyros modelį. Jų modelyje siūloma, kad daugialypumas, pokyčiai ir išteklių stygius išryškina latentines organizacijų įtampas – jos tampa matomos ir juntamos organizacijos nariams. Pagrindinės įtampos atsiradimo priežastys glūdi psichologijos srityje, santykių studijose, sudėtinguose ryšiuose. Taigi, šiame tyrime dėmesys sutelkiamas ne į mechanizmus, kodėl kyla įtampos, bet analizuojama, kokios yra tos prielaidos, plečiant žinias apie tokią sudėtingą organizacijų darnumo brandos problemą.

1.5. Įtampų antecedentų organizacijų darnumo brandoje konceptualioji sistema

Pasiūlyta teorinė konceptualioji sistema, pateikta 1 pav. Joje nėra apibrėžtos jokios faktinės įtampų priežastys. Empiriniame tyrime Wannags ir Gold (2020) pasiūlytos įtampos bus naudojamos kaip gairės informacijos šaltinių analizei. Tačiau priežasčių iš literatūros apžvalgos yra per daug ir informacija per daug fragmentiška, todėl jos pavaizduotos simboliškai; konceptualioji sistema bus patikrinta naudojant empirinio tyrimo rezultatus.

Įtampos		Brandos lygiai			
		Atsiradimas	Populiarinimas	Formalizavimas	Optimizavimas
Įtampa tarp privačių ir bendrų vertybių	Antecedentas 1				
	Antecedentas 2				
Įtampa tarp individualių ir organizacinių planų	Antecedentas 1				
	Antecedentas 3				
	Antecedentas 4				
Įtampa tarp izomorfizmo ir struktūrinių bei technologinių pokyčių	Antecedentas n				
	Antecedentas n				
Įtampa tarp efektyvumo ir atsparumo	Antecedentas n				
	Antecedentas n				
Įtampa tarp noro siekti darnumo ir faktinės nedarnios vartojimo elgsenos	Antecedentas n				
	Antecedentas n				
Įtampa tarp pagrįstumo skirtinguose kontekstuose	Antecedentas n				
	Antecedentas n				

1.1 pav. Konceptualioji tyrimo sistema

2. ĮTAMPŲ ANTECEDENTŲ ORGANIZACIJŲ DARNUMO BRANDOJE EMPIRINIO TYRIMO METODOLOGIJA

Hermeneutinis konstruktyvizmas pasirinktas kaip epistemologinė tyrimo prieiga. Pasirinktas atvejo studijos metodas ir tyrime taikomi kokybiniai metodai empirinei analizei atlikti įgalina tyrėją analizuoti mažai tirtą įtampų priežasčių fenomeną. Naudojama atrankinė dokumentų (darnumo ataskaitų ir įmonių interneto svetainių) turinio analizė, siekiant įvertinti organizacijų darnumo brandą. Interviu analizuojami taikant tris metodus: kaip įmonių darnumo brandos vertinimo dedamoji naudojama raktinių žodžių analizė; konvencinė turinio analizė pasitelkiama tiriant įtampų antecedentų sampratą; įtampos analizuojamos taikant tiesioginę turinio analizę.

2.1. Organizacijos darnumo brandos lygio įvertinimas

Siekiant nustatyti organizacijos darnumo brandos lygį, naudojamas duomenų trianguliacijos metodas. Pirminiai ir antriniai duomenys naudojami išoriniam įmonės darnumo brandos įvertinimui. Atsižvelgiant į išorinio vertinimo sudėtingumą, buvo pasirinkti keturi organizacijų darnumo brandos lygiai. Vertinant bus nustatyta, kokiame etape yra analizuojama organizacija darnumo atžvilgiu. Įmonės darnumo brandos vertinimo šaltiniai – įmonių interneto svetainės, darnumo ir (arba) įmonių socialinės atsakomybės ar atitinkamos viešos ataskaitos ir interviu. Analitinis hierarchinis procesas (AHP) (R. W. Saaty, 1987; T. L. Saaty, 1990) gali būti

naudojamas nustatant organizacijų darnumo brandos lygio vertinimo kriterijų prioritetus ir svorius (žr. Forman ir Gass, 2001). Pasirinkti interviu, organizacijų interneto svetainių ir darnumo ataskaitų teikimo kriterijai, pagal kuriuos analizuojamas organizacijų darnumo brandos lygis, turi skirtingus svorius, todėl jų prioritetai priskiriami naudojant literatūros analizę bei pasitelkiant AHP (Lin ir kt., 2008).

2.1.1. Organizacijų darnumo brandos lygio nustatymas pasitelkiant darnumo ataskaitas

Organizacijos darnumo brandos lygis vertinamas pagal darnumo ataskaitų teikimo nuoseklumą. Kai kurios organizacijos savo darnumo ar įmonių socialinės atsakomybės iniciatyvas ir pasiekimus įtraukia į savo finansines ataskaitas. Taigi, jei įmonės darnumas pateikiamas kitose ataskaitose, jis taip pat bus įskaitomas kaip darnumo ataskaita. Darnumo brandos lygio balas nuo 1 iki 4 organizacijai bus priskiriamas pagal ataskaitų teikimo periodiškumą, kai ataskaitos teikiamos:

- nuosekliai bent 5 metus – 4 lygis;
- nuosekliai iki 5 metų – 3 lygis;
- nenuosekliai – 2 lygis;
- ataskaitos neteikiamos – 1 lygis.

Penkerių metų riba buvo pasirinkta kaip įsipareigojimo darnumui riba. Įmonių socialinės atsakomybės ir darnumo judėjimai bei atsakingų organizacijų tinklo plėtra prasidėjo apie 2005 m., todėl pagrįsta tikėtis, kad brandžios organizacijos yra įsipareigojusios ir teikia ataskaitas bent 5 metus.

2.1.2. Organizacijų darnumo brandos lygio nustatymas pasitelkiant interneto svetaines

Organizacijų interneto svetainės analizuojamos taikant Siano ir kt. (2016) pasiūlytą OSEC modelį, kuris pagrįstas 4 dėmenimis: orientacija, struktūra, ergonomika ir turiniu. Literatūros apžvalgos rezultatai atskleidžia, kad interneto svetainių analizė gali padėti išvėlgti įmonių darnumo brandos lygius. Modelio rezultatas gali būti siejamas su tam tikru įmonės darnumo brandos lygiu:

- 1 lygis – OSEC modelio balas < 49.
- 2 lygis – OSEC modelio balas tarp 50 ir 69.
- 3 lygis – OSEC modelio balas tarp 70 ir 79.
- 4 lygis – OSEC modelio balas > 80.

2.1.3. Organizacijų darnumo brandos lygio nustatymas pasitelkiant interviu

Interviu klausimai skirti surinkti informacijai apie tai, kaip organizacija supranta įmonės darnumą, ar jis yra dokumentuotas ir įtrauktas į strategiją, vertybes, viziją ir misiją; kada įmonės darnumas tapo organizacijos strategijos dalimi; kaip organizacija supranta savo vaidmenį bendroje aplinkoje, kurioje ji veikia. Be to, visi atsakymai tikrinami siekiant geriau suprasti organizacijos darnumo brandą, nes, kalbant apie įtampas, rizikos valdymą, tam tikros frazės gali atskleisti ir brandą. Visi interviu protokolai buvo kruopščiai perskaityti siekiant rasti papildomos informacijos, kuri taip pat galėtų atskleisti įmonės darnumo brandą. Atsakymai, priskiriami tam tikram lygiui, turėtų apimti priskirtus raktinius žodžius ar raktines frazes, atskleidžiant tam tikrą būdingą praktiką ar įprotį. Raktažodžiai organizacijų darnumo brandos lygiams

nustatyti buvo atrinkti remiantis 1.2 skirsnyje pateikta literatūros analize, apimant Bastas ir Liyanage (2019); Baumgartner ir Ebner (2010); Hugé ir kt. (2018); International Standard Organization (2018); Machado ir kt. (2017); Marques-Mendes ir Santos (2016); McGrail ir kt. (2013); Paulk ir kt. (1993); Robinson ir kt. (2006); Sari ir kt. (2020); Willard (2005) tyrimus.

2.2. Įtampų antecedentų organizacijų darnumo brandoje išskyrimas pasitelkiant interviu

Siekiant išsiaiškinti, kokios įtamos ir kodėl kyla organizacijoms pereinant link darnumo, buvo atlikti pusiau struktūruoti interviu su į darnumą orientuotomis organizacijomis. Interviu klausimai parengti atsižvelgiant į Van der Byl ir Slawinski (2015) įtampų kategorizavimą: strateginė kryptis, sfera ir strategijos įgyvendinimas. Taikyta tiesioginė turinio analizė tiriant įtampas, siekiant conceptualiai patvirtinti teorinę egzistuojančią sistemą (Hsieh ir Shannon, 2005), taikant dedukcinį požiūrį į kokybinius duomenis (Mayring, 2014). Mokslinėje literatūroje įtampų priežastys nėra išsamiai apibrėžtos, todėl taikytas indukcinis metodas (Mayring, 2014). Pasitelkta konvencinė turinio analizė, nes ja bandoma aprašyti reiškinių, kuris nėra gausiai analizuotas (Hsieh ir Shannon, 2005), bandoma priskirti naujas kategorijas tik tada, kai tekste, be išankstinio grupavimo, ieškoma naujų išvalgų (Kondracki ir kt., 2002). Kaip ir Fereday ir Muir-Cochrane (2006) tyrime, interviu buvo analizuojami taikant iteracinį ir refleksyvų procesą.

2.3. Kontekstas. Pereinamosios ekonomikos šalies apžvalga

Šiuo metu Lietuva priklauso ES ir NATO, o tai suteikia paskatų ir saugumo sėkmingai nepriklausomai vystytis (Cameron, 2009; Fischer, 2010). Darnaus vystymosi problemos pradėtos spręsti 2000-ųjų pradžioje, įtraukiant jas į Nacionalinę darnaus vystymosi strategiją (Lietuvos Respublikos Vyriausybė, 2003) ir įsitraukiant įmonėms, 2005 m. įsteigusioms Lietuvos atsakingo verslo asociaciją (LAVA), pratusią Nacionalinio atsakingo verslo įmonių tinklo (NAVIT) veiklą po tokių įvykių ES, kaip 2000 m. Lisabonos Europos viršūnių susitikimas, ES Komisijos „Pirmasis komunikatas dėl ĮSA“ ir panašiai (Breitbarth ir kt., 2018; EU Commission, 2001). Priklausymas Sovietų Sąjungai paliko pėdsaką, kuris gali būti juntamas šiuolaikinėje paveiktų šalių visuomenėje. Šio režimo kultūrinis palikimas turėjo daug netiesioginių neigiamų padarinių (Dawson, 2019; Rodrigo ir kt., 2015) įvairiose srityse. Dawson (2019) įvardija keletą požymių, susijusių su posovietinių šalių mentalitetu: „pasyvumas, atsargumas, nepasitikėjimas ir plačiai paplitęs abejingumas aplinkosaugos klausimams, persmelkęs visuomenę, įskaitant valdymo sistemas įvairiais lygmenimis“ (p. 56). Todėl, užuot palaipsniui perėjusios nuo vieno režimo prie kito, šios šalys patyrė šoko terapiją (Brown ir kt., 2012; Fischer, 2010), o kai kurie geografijos srities tyrinėtojai šį perėjimą vadina transformacija (Brown ir kt., 2012; Lynn, 1999; A. Smith, 1996).

Kai kurie Lietuvai būdingi darnumo iššūkiai: ribotas viešojo transporto pasiekiamumas; 10,6 proc. gyventojų neturi galimybės naudotis higienos patalpomis; 20 proc. turtingiausių šalies gyventojų pajamos buvo 7,1 karto didesnės nei 20 proc. skurdžiausių gyventojų (Punytė ir Simonaitytė, 2018); 20-a vieta iš 27-ių 2018 m. pagal ES šalių Darnaus vystymosi tikslų indeksą. Taip pat darnaus vystymosi temai skirtuose nacionaliniuose dokumentuose trūksta nuoseklumo ir konkretumo, o

svarbiausia – šiuo klausimu Nacionalinė darnaus vystymosi strategija yra daugiau rekomendacinio pobūdžio (Punytė ir Simonaitytė, 2018). Atitinkamai Lietuvos nacionalinė darnaus vystymosi strategija neatnaujinta nuo 2011 m., jos įgyvendinimo ataskaitos neteikiamos nuo 2014 metų.

2.4. Tyrimo imtis

Šiame darbe keliamam įtampų antecendentų klausimui nagrinėti pasirinkta netikimybinė tikslinė atranka (Daniel, 2014), kurios metu analizei buvo atrinkta aštuoniolika organizacijų iš pereinamojo laikotarpio ekonomikos šalies – Lietuvos. Patogioji atranka pasirinkta siekiant atrinkti organizacijas, kurios domisi ir dalyvauja bet kokiose su darnumu susijusiose iniciatyvose, tokiose kaip JT Pasaulinis susitarimas. Į tyrimo imtį įtrauktos LAVA narės, taip pat organizacijos, kurios viešai nurodo, kad yra įsidiegusios ISO 14001 standartą. Imtyje dalyvavo aštuonios didelės, penkios vidutinės, trys mažos ir dvi labai mažos organizacijos, iš kurių dauguma – septynios – priklausė paslaugų sektoriui.

3. ĮTAMPŲ ANTECEDENTŲ ORGANIZACIJŲ DARNUMO BRANDOJE EMPIRINIO TYRIMO REZULTATŲ ANALIZĖ

3.1. Organizacijų darnumo brandos analizė

3.1.1. Organizacijų darnumo brandos analizės rezultatai pagal darnumo ataskaitas

Empirinio tyrimo metu atskleista, kad penkios imties organizacijos taiko nuoseklią darnumo ataskaitų teikimo praktiką. Trys organizacijos yra naujokės arba pasižymi nedideliu nenuoseklumu. Dviem organizacijoms skirta po du balus, nes viena iš jų ataskaitų teikimą nutraukė 2014 m., o kita pradėjo teikti ataskaitas visai neseniai. Likusios analizuotos organizacijos nerodo jokios atskaitomybės veiklos; įmonių interneto svetainėse gali būti pateikta šiek tiek daugiau ar mažiau sutrumpintos informacijos apie jų darnumą.

3.1.2. Organizacijų darnumo brandos analizės rezultatai pagal jų interneto svetaines

Viena iš empirinio tyrimo metu analizuotų organizacijų atitiko reikalavimus, kad būtų patenkinamai laikomasi darnumo komunikacijos reikalavimų organizacijos interneto svetainei. Priimtina darnumo komunikacijos reikalavimų atitiktį pasiekė tik trys organizacijos. Šiame tyrime organizacijos suskirstytos į keturis brandos lygius, priskiriant kiekvieną balų grupę tam tikram brandos lygiui; taigi vienai organizacijai priskirtas trečio lygio organizacijos darnumo brandos balas, septynioms – antro lygio balas, likusioms – pirmo lygio balas. Taip pat pastebėtina, kad 22 proc. analizuotų organizacijų svetainių buvo įžvelgta galimo „žaliojo smegenų plovimo“ (angl. *greenwashing*) veiklų.

3.1.3. Organizacijų darnumo brandos analizės rezultatai pagal interviu

Interviu analizė, susijusi su organizacijų darnumo branda, atskleidė, kad organizacijos geriau informuoja apie savo veiklą ir požiūrį individualiu lygmeniu (pvz., pokalbyje su pašnekovu) nei savo įmonių interneto svetainėse ar darnumo ataskaitose. Atlikus interviu analizę, septynioms organizacijoms buvo suteiktas 4 balų įvertinimas; penkioms organizacijoms buvo suteiktas 3 balų įvertinimas; keturioms

organizacijoms buvo suteiktas 2 balų įvertinimas; dviem organizacijoms buvo suteiktas 1 balo įvertinimas.

3.1.4. Organizacijų darnumo brandos analizės rezultatai

Atsižvelgiant į visas tris organizacijų darnumo brandos vertinimo priemonės dimensijas, nė viena iš analizuotų organizacijų negali būti priskirta optimizavimo lygio darnumo brandai, tačiau trys organizacijos surinko daugiau nei 3 balus. Trys organizacijos yra pirminiame atsiradimo lygyje. Daugumą analizuotų organizacijų galima priskirti populiarinimo lygiui. Kaip rodo rezultatai, du didžiausi Lietuvos bankai pagal savo darnumo brandą pateko tarp penkių brandžiausių imties organizacijų. Be to, trys iš penkių brandžiausių imties organizacijų išreiškė nuomonę, kad Skandinavijos šalių suinteresuotosios šalys ar akcininkai darė ar tebedaro įtaką jų darnumo praktikai. Taip pat šio tyrimo imtyje buvo viena didelė organizacija, pasižyminti aukštu darnumo brandos lygiu, kuri domisi techninių naujovių diegimu savo srityje ir verslo praktikoje. Tačiau ne tik didelės organizacijos gali pasiekti tokį lygį. Dvi imties organizacijos, viena nedidelė nevyriausybinė konsultacinė įmonė, kita labai maža ryšių su visuomene organizacija, aiškiai propaguoja darnumo idėjas, turi išreikštą į darnumą orientuotų vertybių rinkinį tarp savo darbuotojų. Visos formalizavimo lygio organizacijos pasižymi noru ir pasiryžimu šviesti platesnę visuomenę darnumo klausimais ir savo veiklą organizuoja pagal darnumo principus.

3.2. Įtampų antecedentų organizacijų darnumo brandoje identifikavimas

3.2.1. Organizacijų darnumo brandoje kylančios įtampos

Įtampų, kylančių organizacijų darnumo brandoje, empirinio tyrimo rezultatai skyrelyje pateikti aprašomuoju būdu, nes organizacijų pasisakymų buvo gausu. Kiekviena įtampa vizualizuojama pateikiant kategorijas ir subkategorijas, kurios išryškėjo analizuojant rezultatus. Respondentų atsakymuose atsiskleidė visos Wannags ir Gold (2020) kategorizuotos įtampos. Įtampa tarp privačių ir bendrų vertybių buvo gausiausiai aptarta tarp atrinktų organizacijų respondentų. Koduojant respondentų atsakymus, minėtoji įtampa tarp privačių ir bendrų vertybių buvo atskleista per šias kategorijas: investicija į ateitį, nustatyti prioritetai, pagalbos iš išorės poreikis, vidiniai resursai. Įtampa tarp individualių ir organizacinių planų buvo antra pagal teiginių gausumą. Ši įtampa tyrimo rezultatuose apibūdinama tokiomis kategorijomis: individualūs darbuotojų planai, lyderystė, nustatyti organizacijos planai. Įtampa tarp izomorfizmo ir struktūrinių bei technologinių pokyčių gali būti apibūdinama šiomis kategorijomis: prisitaikymas prie besikeičiančios rinkos, organizacijos savimonė. Įtampa tarp veiksmingumo ir atsparumo gali būti apibūdinama šiomis kategorijomis: išorės spaudimas, vidinis postūmis į darnumą. Įtampa tarp noro siekti darnumo ir faktinės nedarnios vartojimo elgsenos gali būti apibūdinama šiomis kategorijomis: išorės jėgos, vidinės jėgos. Įtampa tarp pagrįstumo skirtinguose kontekstuose gali būti apibūdinama šiomis kategorijomis: išorinis kontekstas, vietinis kontekstas.

Matant visas įtampas ir jų kategorijas, susistemintas interviu analizės metu, buvo siekta išsiaiškinti, ar yra reikšmingų panašumų arba skirtumų tarp skirtingo darnumo brandos lygio organizacijų. Matyti, kad visos įtampos buvo atskleistos per visus tris imties organizacijų darnumo brandos lygius. Tačiau kategorijų, pirmojo ir antrojo lygmens subkategorijų temų gylis ir platumas buvo gerokai didesnis antrojo ir

trečiojo lygmens organizacijose. Be to, net ir esant imties dydžio skirtumams, nes antrojo lygio organizacijų buvo daugiau nei trečiojo darnumo brandos lygio organizacijų, pateikti tik nedideli aprėptų temų skirtumai.

3.2.2. Įtampų antecedentų organizacijų darnumo brandoje analizės rezultatai

Atsižvelgiant į empirinio tyrimo rezultatus, įtampų antecedentus galima suskirstyti į dvi kategorijas: kultūra ir darnumo samprata. Rezultatai taip pat neatskleidė, kad įtampų priežastys, susijusios su organizacijų darnumo siekiu, galėtų būti tiesiogiai siejamos su tam tikru organizacijų darnumo brandos lygiu. Tačiau matyti, kad kuo organizacija yra brandesnė darnumo atžvilgiu, tuo didesnė tikimybė, kad ji gali išreikšti nematerialias problemas, atskleidžiančias perėjimo metu kylančių įtampų antecedentus.

DISKUSIJA, REKOMENDACIJOS, TYRIMO APRIBOJIMAI IR SIŪLYMAI ATITIETIES TYRIMAMS

Diskusija šioje disertacijoje parengta atsižvelgiant į iš tyrimo iškilusias kelias pagrindines temas, kurios bus trumpai detalizuojamos: įtampos, įtampų antecedentai, kontekstas ir darnumo siekiantis valdymas.

Darnumo įtampos, arba paradoksai, yra kolektyvinės ir reikalauja kolektyvinių veiksmų, o dabartinė ekonominė sistema yra paremta individualios naudos maksimizavimu (Sharma ir kt., 2021). Suinteresuotųjų šalių svarbos organizacijoms pereinant prie darnumo akcentavimas buvo išreikštas ir ankstesniuose tyrimuose, kuriuose suinteresuotosios šalys suteikia procesui prasmę, ir yra jam būdingos, pabrėžiant veiksmingą bendradarbiavimą (Loorbach ir kt., 2017; Sharma ir kt., 2021; Wannags ir Gold, 2020). Vadovai patiria spaudimą vienu metu priimti sprendimus dėl įvairių darnumo klausimų organizacijose, ieškoti geriausių atsakymų ir bendradarbiavimo galimybių (Bianchi ir kt., 2021; Hahn ir kt., 2014; Slawinski ir Bansal, 2012), o kartu yra kritikuojami dėl nenoro imtis radikalių sprendimų (Hahn ir kt., 2014; Whiteman ir kt., 2013). Paradoksai reikalauja ilgalaikio požiūrio ir nuolat cikliška vystosi, todėl neverta jų spręsti, tačiau prasminga būtų juos priimti (Hahn ir kt., 2014; W. K. Smith ir kt., 2013; Soderstrom ir Heinze, 2021). Kaip siūloma, vadovai, susidūrę su paradoksais, galėtų taikyti paradoksų mąstymą, kuriuo nesiekama pašalinti tam tikro įtampos poliaus, o siekiama priimti dvilypumą, užimant apdairią visapusiškų atsakymų poziciją (Hahn ir kt., 2014; Pinto, 2019; Wannags ir Gold, 2020), arba integracinę logiką, apimančią trigubos žemutinės linijos koncepciją (angl. *triple-bottom line*) (Elkington, 1998; Hahn ir kt., 2018; Wannags ir Gold, 2020).

Šio darbo tyrimo rezultatai, susiję su įtampų antecedentais, patvirtina tai, kas buvo įžvelgta ankstesniuose tyrimuose. Iš atsakymų matyti pasidavimo inercijai požymiai (Hoppmann ir kt., 2018; Kaplan, 2008; Reger ir kt., 1994), nes organizacijos laikosi to, kas joms tuo metu veikia, ir nors jos norėtų išbandyti ir pritaikyti naujoves, tačiau rizika prarasti pinigus, investicijas ar reputaciją yra per didelė arba per brangi. Atitinkamai rezultatuose taip pat pasireiškia pliuralizmas, pokyčiai ir išteklių stygius (W. K. Smith ir Lewis, 2011). Tikriausiai labiausiai pastebimas yra išteklių stygius, nes organizacijos turi paskirstyti savo išteklius įvairioms veikloms, nepamiršdamos darnumo (W. K. Smith ir Tushman, 2005). Pokyčiai sprendžia ilgalaikių ir

trumpalaikių poreikių problemą (Lüscher ir Lewis, 2008), kai konkuruoja ir kartu egzistuoja skirtingi vaidmenys ir emocijos (Huy, 2002), organizacijos narius įtraukdami į naujas darnumo iššūkių teikiamas galimybes (W. K. Smith ir Tushman, 2005). Pluralizmas apima daugybę procesų, kurie yra nenuoseklūs, konkuruojantys, sukeliantys neapibrėžtumą. Išorinės aplinkos veiksniai taip pat buvo išskirti kaip galimos įtampų priežastys (Ashcraft ir kt., 2009; Smith ir Lewis, 2011).

Kadangi šiame tyrime daugiausia dėmesio skiriama perėjimui prie darnumo, išreikštam per brandą, verta paminėti, kad šis procesas visada susijęs su kontekstu (Loorbach ir kt., 2017). Kadangi darnumas daugiausia grindžiamas vertybėmis, atskleidžiama, kad įvairūs kontekstai gali pasidalinti savo vertybių rinkiniais su suinteresuotomis šalimis globaliai, potencialiai orientuodami jas darnumo link (Fang, 2012), taip suteikdami galimybę tirti šalis individualiai, atsižvelgiant į pasaulinius pokyčius. Ankstesniuose tyimuose, susijusiuose su įmonių darnumo branda ir jų įtampomis, daugiausia dėmesio skirta Vakarų Europai, Skandinavijai, globaliųjų pietų ir besivystantiems regionams (Cagno ir kt., 2019; Jacobsen ir kt., 2020), todėl Rytų Europa lieka neištirta ir nepakankamai atstovaujama aukšto reitingo žurnaluose (Chatzimentor ir kt., 2020; Ramanauskaitė, 2021). Ši disertacija prisideda prie žinių bazės organizacijų darnumo tematika pateiktame kontekste išplėtimo. Įdomu tai, kad, lygindami skirtingų kontekstų rezultatus, Sari ir kt. (2020) nustatė, kad darnaus vystymosi nauda organizacijoms, tokia kaip padidėjęs reputacijos lygis, darbuotojų pritraukimas ir išlaikymas, buvo nereikšminga Indonezijos organizacijoms, tačiau, atrodo, yra stiprus veiksnys įgyvendinant darnaus vystymosi praktiką Lietuvos įmonėse. Taip pat minėtų tyrimų įžvalgos rodo, kad organizacijoms dažnai trūksta strateginio darnaus vystymosi planų ir tikslų įgyvendinimo bei suderinimo; darnaus vystymosi veikla dažnai įgyvendinama dėl suinteresuotųjų šalių spaudimo. Lyderiai yra pagrindinė priemonė įsitraukti į darnaus vystymosi veiklas, o tai gerai atitinka šio darbo rezultatus, nes dauguma atrinktų organizacijų yra žemutinėje darnaus vystymosi brandos matavimo skalės pusėje (dažniausiai dėl to, kad joms trūksta strateginės vizijos ir įgyvendinimo), yra priklausomos nuo lyderių ir ieško vidinio ar išorinio postūmio veikti darniau. Pastebima, kad darnumo branda tarp šalių reikšmingai nesiskiria, tačiau nustatyta, kad organizacijų dydis ir pelningumas yra glaudžiai susiję su darnumo branda (Parker ir kt., 2017b). Palyginkime: nei Jacobsen ir kt. (2020), nei šiame darbe atlikti tyrimai nerodo stipraus ryšio tarp įmonės dydžio ar pramonės šakos su darnumo iniciatyvomis. Pabrėžtina, kad šio darbo imtyje esantys bankai yra stipriai susiję su Skandinavijos šalimis per savo kapitalą bei akcininkus. Įdomu, kad bankininkystė kartais laikoma prieštaringai vertinama pramonės šaka (Malik ir kt., 2011; Tan ir kt., 2016), o šio tyrimo imtyje esančių bankų susidomėjimas ir požiūris į darnumą gali būti neatsiejamas nuo sąsajų su Skandinavijos šalimis. Be to, Skandinavijos arba Šiaurės šalių pavyzdys interviu metu buvo minimas gana dažnai, nurodant tiek teigiamą, tiek neigiamą tokio palyginimo ir gerosios praktikos paieškos poveikį. Nors Skandinavijos šalių ir Lietuvos kultūros turi tam tikrų skirtumų, Fang (2012) iliustruoja, kad kontrastingose šalyse galima taikyti įvairias darnumo praktikas ir gerųjų pavyzdžių semtis iš įvairių šaltinių, nors šio tyrimo metu respondentai išreiškė nuomonę, kad Lietuvos visuomenė pasižymi vertybėmis, nesuderinamomis su darnumu.

Paradokso teorija suteikia galimybę įsitraukti į kylančius prieštaravimus, įtampas ir kompleksiskumus (Beech ir kt., 2004; Hahn ir kt., 2015; Lüscher ir Lewis, 2008; W. K. Smith ir kt., 2013), pritaikant paradoksų mąstymą (W. K. Smith ir Tushman, 2005). Kiti įtampų valdymo būdai galėtų būti integracinė logika, kuri gali padėti vienu metu pasiekti iš pažiūros prieštarigus darnumo aspektus (Hahn ir kt., 2015, 2014). Tačiau, įtampoms valdyti pasitelkiant paradoksų mąstymą ir integracinę logiką, reikia gilių žinių, patirties ir išminties (Fang, 2012). Tarp papildomų pasiūlymų įtampoms valdyti taikant paradoksą galėtų būti strategijos, apimančios priėmimą, pritaikymą ir diferencijavimą / integravimą (W. K. Smith, 2014); humorą ir nuoseklų bendravimą (Hatch, 1997; Jarzabkowski ir Sillince, 2007); būdą be tam tikro sprendimo – veikiantį tikrumą (Lüscher ir Lewis, 2008). Gebėjimas pritaikyti tokį sudėtingą požiūrį dar sudėtingesniems klausimams gali atnešti naudos, pavyzdžiui, sėkmingą karjerą, pažangią lyderystę, aukšto lygio komandas ir gerėjančius įmonės veiklos rezultatus (W. K. Smith ir Lewis, 2011). Tačiau pasiekti dinaminę pusiausvyrą vien organizacijoms yra nelengva užduotis. Todėl politinio lygmens pokyčių svarbą išreiškė tiek šiame darbe atrinktos organizacijos, tiek mokslo bendruomenė (Pizzuttilo ir Venezia, 2021). Darnumo tranzicijų mokslas atkreipia dėmesį į šiuolaikinės politikos beprasmiškumą sprendžiant tokius pokyčius ir kylančias problemas (Schlaile ir Urmetzer, 2019). Kitaip tariant, norėdamos gauti politinę paramą ir pritaikyti politiką darnumo principams, organizacijos turi aktyviai bendrauti su įvairiais veikėjais, skatindamos siekti ir pabrėždamos darnesnių veiklų būtinybę. Kitas svarbus vaidmuo tenka organizacijų vadovams. Organizacijos, kurios suvokia ir jaučia atsakomybę už dabartinius įvykius ir tai, kaip gyvename šiandien, apgalvoja savo požiūrį į darnumą ir tai, kaip jų veikla galėtų prisidėti prie darnesnės ateities kūrimo. Šio darbo rezultatai rodo ir patvirtina ankstesnes mokslines nuostatas (Jacobsen ir kt., 2020), kad nėra vieno teisingo kelio link darnumo. Įvairios organizacijų, bandančių pasiekti darnesnius gamybos ir vartojimo būdus, istorijos, be abejonės, gali būti naudojamos kaip kelrodis ir gerosios praktikos pavyzdžiai.

Tačiau vis dar kai kuriuose tyrimuose akcentuojama būtinybė įrodyti, kad darnumas apsimoka ar atsiperka, kad jis turi būti išreikštas finansine išraiška tam, kad organizacijos įsitrauktų į darnumo veiklą, padarytų ją patrauklesnę (Buraitytė ir kt., 2019; Hahn ir kt., 2015; Hoppmann ir kt., 2018; Östberg, 2020; Slawinski ir Bansal, 2012). Šio darbo rezultatai rodo, kad praktika taikoma tada, kai ji pripažįstama pagrįsta, priimtina, lengvai įgyvendinama. Nors kartais atrodo, kad būtų lengviau eiti politikos keliu įgyvendinant darnumo sprendimus kietu „iš viršaus į apačią“ metodu, tačiau tai neretai kelia pagrįstų abejonų, nes sukelia nenorą ir pasipriešinimą. Inkrementinis požiūris į darnumą gali duoti norimų rezultatų, nors ir užtruktų daug ilgiau, o radikalių pokyčių būtinybė pereiti prie darnumo būtų neįgyvendinta. Lietuvos kultūroje pastebimi ženklai rodo perėjimą link tinkamo darnumo suvokimo, didėja darnaus elgesio poreikis. Tikėtina, kad kaip kadaise nauja visuotinės kokybės vadybos koncepcija tapo įprasta verslo praktika, taip ir organizacijų darnumas taps įprasta praktika, kaip siūloma Breitbarth ir kt. (2018) ir Zorn ir Collins (2007) tyrimuose.

Tyrimo apribojimai. Pasirinktas pereinamosios ekonomikos kontekstas, kuriame, tyrimo imtyje, nebuvo visų darnumo brandos lygių organizacijų. Rezultatai

apsiriboja kategorizuotomis įtampų priežastimis trijuose iš keturių organizacijų darnumo brandos lygmenyse. Atskleidžiamas tik tam tikras dėsningumas, kur kuo organizacija yra brandesnė darnumo atžvilgiu, tuo labiau tikėtina, kad ji geba atpažinti svarbiausias kylančias įtampas ir jų priežastis. Be to, šis tyrimas grindžiamas kokybiniu požiūriu, išvados daromos remiantis organizacijų pateiktais duomenimis: interviu su darnumu besidominčiais respondentais, įmonių darnumo ataskaitomis ir interneto svetainėmis. Kadangi šis tyrimas yra atvejo analizė, jis apima ir tyrėjo šališkumą, nes mintys ir interpretacijos vis dėlto neatsiejamos nuo žmogaus patirties. Pasirinkdama aprašytą metodologinę prieigą, tyrėja stengėsi kiek įmanoma sumažinti šį šališkumą. Be to, organizacijų darnumo brandos reiškinių analizė yra kūrybiška interpretacija (Geels, 2011).

Ateities tyrimai galėtų papildyti esamas žinias apie įtampas, kylančias organizacijoms siekiant darnumo, gilinantis į konkrečias įtampas, atliekant longitudinius darnumo brandos ir įtampų atsiradimo bei valdymo tyrimus. Taip pat būtų prasminga analizuoti atskirų asmenų svarbą organizacijoms siekiant darnumo, ar tai būtų visų lygių darbuotojai, ar vadovai, kadangi dabartiniuose suinteresuotųjų šalių tyrimuose daugiau dėmesio skiriama aukštesnių hierarchinių lygių organizacijų vadovams arba lyderiams. Įtampas, kylančias organizacijoms siekiant darnumo, ir jų antecedentus galėtų papildyti išsamesnis požiūris iš organizacinės psichologijos ir elgsenos tyrimų pozicijų. Taip pat būtų vertinga įvairiuose kontekstuose empiriškai išbandyti pasiūlytą konceptualiąją sistemą, nes tyrimo imtis tapo vienu iš apribojančių faktorių.

Išvados

Išanalizavus ir susisteminus teorines įtampų antecedentų organizacijų darnumo brandoje įžvalgas, parengus empirinio tyrimo metodologiją, atlikus empirinį tyrimą ir apibendrinus jo rezultatus, pateikiamos šios disertacijos išvados:

1. Pirmoje disertacijos dalyje išnagrinėtos pagrindinės pavadinime vartojamos sąvokos. Tačiau prieš pradedant nagrinėti kiekvieną įtampų antecedentų organizacijų darnumo brandoje konceptą, reikia apibrėžti organizacinį darnumą ir paaiškinti, kodėl perėjimas prie darnumo pateikiamas per brandos prizmę. Šioje disertacijoje organizacinis darnumas suprantamas kaip organizacinė elgsena, kai atsižvelgiama į visas tris darnumo dedamąsias (socialinę, aplinkosauginę ir ekonominę), išlaikant dinamišką pusiausvyrą tarp šių sudėtingų idėjų. Darnumo siekis suvokiamas kaip transformacija, todėl organizacijų perėjimas prie darnumo šiame tyrime apibrėžiamas kaip ilgalaikiai pokyčiai, kurie yra daugiamatės ir esminės organizacinių sistemų transformacijos siekiant darnesnių gamybos ir vartojimo būdų. Dėl savo sudėtingumo ir ilgalaikiškumo perėjimo prie darnumo analizė reikalauja longitudinalinės empirinės prieigos, o tai yra neaprepiama dėl riboto disertacijos rengimo termino, todėl organizacijų perėjimas prie darnumo analizuojamas per organizacijų darnumo brandą ir jos etapus.
 - 1.1. Mokslinės literatūros apie organizacijų darnumą analizė atskleidė, kad tyrėjai darnumo bandai vertinti renka įvairių skaičių lygių skales – nuo trijų iki šešių brandos lygmenų. Tačiau šioje disertacijoje daugiausia dėmesio skiriama keturiems darnumo brandos lygiams, nes tai leidžia aprėpti pagrindines organizacijų veiklas, procesus, strategijas, taip pat įtraukti vertybinę poziciją. Pasirinkti šie keturi brandos lygiai: atsiradimas, kai organizacija yra pradiniam taške, kai į darnumą ir daromą poveikį aplinkai plačiąja prasme pradedama atsižvelgti savo veikloje; populiarinimas, kai organizacija sulaukia didesnio suinteresuotųjų šalių susidomėjimo ir pradedama formuoti tam tikra standartizacija bei nustatomos taisyklės, tačiau tai vis dar vyksta fragmentiškai; formalizavimas, kai darnumas įforminamas organizacijos strategijoje ir kasdienėje veikloje, remiantis vertybėmis; optimizavimas, kai darnumas tampa įprasta praktika, transcendentinis suvokimas įtraukiamas į rutiną, strategijas ir veiklą, kuriant darnumą kaip normą tarp suinteresuotųjų šalių ir visuomenės. Be to, ši prieiga leidžia pažvelgti į organizacijos darnumo brandą iš išorės, nes sudėtingesniems brandumo modeliams, turintiems daugiau lygių, reikia vidinės organizacijos analizės arba savianalizės.
 - 1.2. Mokslinės literatūros analizė apie įtampas, kylančias organizacijoms siekiant darnumo, buvo gana dažnai analizuojama tiek perėjimo prie darnumo bendruomenės, tiek organizacinių mokslų tyrėjų. Tačiau įtampų atsiradimo priežastys aptartos retai, daugiausia pasiūlymuose būsimiems tyrimams. Tam tikrų įžvalgų apie įtampų antecedentus buvo galima pasisemti iš literatūros apie organizacinį ambivalentiškumą ir konfliktus.
 - 1.3. Kadangi ankstesniuose moksliniuose tyrimuose, skirtuose organizacinėms įtampoms ir jų sąsajoms su darnumu, buvo taikomi įvairūs požiūriai, nustatyta, kad paradokso teorija yra tinkamiausia šioms įtampoms tirti, nes

jį nereikalauja įtampų išspręsti, bet skatina jas priimti, o tai taip pat dera su įžvalgomis apie darnumo brandą. Buvo analizuojamos įvairios organizacinių įtampų klasifikacijos. Kadangi dauguma tyrimų rėmėsi ankstesniais tyrimais ir jų įžvalgomis, tolesnei analizei buvo pasirinkta kategorizacija, apimanti platų ankstesnės literatūros analizės spektrą ir siūlanti šešias įtampas, susijusias su organizacijų tranzicija link darnumo. Analizuotos įtampos apima įtampą tarp privačių ir bendrų vertybių; įtampą tarp individualių ir organizacinių planų; įtampą tarp izomorfizmo ir struktūrinių bei technologinių pokyčių; įtampą tarp efektyvumo ir atsparumo; įtampą tarp noro siekti darnumo ir faktinės nedarnios vartojimo elgsenos; įtampą tarp pagrįstumo skirtinguose kontekstuose. Ši įtampų kategorizacija apima aktualiausias temas siekiant darnumo, nes joje aptariami vidiniai procesai ir vyraujanti kultūra, organizacijos poreikiai, individualios ir kolektyvinės vertybės, požiūris į vidines ir išorines suinteresuotąsias šalis ir politikos poveikis.

- 1.4. Priešingai nei įtampos, ankstesniuose organizacinių įtampų ar konfliktų tyrimuose tik fragmentiškai buvo nagrinėjamos įtampų priežastys, todėl jų skirstymas į kategorijas tapo sudėtingas. Buvo galima suskirstyti priežastis į asmenines ir organizacines, tačiau buvo beveik neįmanoma atskirti, kur baigiasi asmeninės įtampų priežastys, o kur prasideda organizacinės. Taigi, atskiras skirstymas į kategorijas nebuvo atliktas. Vis dėlto analizė parodė, kad pagrindinis įtampos atsiradimo šaltinis yra kultūrinė aplinka ir organizacinio konteksto pokyčiai.
- 1.5. Atlikus mokslinės literatūros analizę, buvo sudaryta konceptualioji disertacijos sistema. Konceptualiojoje sistemoje vaizduojama, kad tam tikra įtampa gali būti priskiriama ir pasireikšti tam tikrame įmonės darnumo brandos lygyje ir gali būti apibrėžiama tam tikra priežastimi ar priežasčių rinkiniu, kurios nebuvo detalizuotos dėl žinių iš ankstesnių tyrimų trūkumo. Konceptualioji sistema buvo sudaryta su galimybe ją patikrinti atlikus empirinį tyrimą.
2. Šioje disertacijoje taikytas hermeneutinio konstruktyvizmo epistemologinis požiūris, kuris leido kurti žinias taikant įterptinį kelių atvejų studijų tyrimo dizainą, kuris buvo orientuotas į kokybinių duomenų analizę, nes įtampų priežastys yra nepakankamai ištirtos. Analizuojant įtampų priežastis organizacijų darnumo brandoje buvo naudojami trys informacijos šaltiniai: interviu buvo skirti išsiaiškinti į tyrimo imtyje tirtų organizacijų atstovų, apibūdinančių savo organizacijų patirtį siekiant darnumo, pateiktą poziciją ir analizuoti visas šio tyrimo sąvokas; darnumo ataskaitos ir organizacijų interneto svetainės buvo organizacijų darnumo brandos vertinimo dedamosios.
3. Minėta metodologija buvo vertinga empiriškai vertinant organizacijų darnumo brandą ir analizuojant įtampas bei jų antecedentus siekiant darnumo.
 - 3.1. Į empirinio tyrimo imtį atrinktos organizacijos nepasiekė aukščiausio brandos lygio – optimizavimo. Penkios geriausios imties organizacijos atskleidė savybes, kurios priskirtinos formalizavimo darnumo brandos lygiui. Šios organizacijos pasižymi aistra, tikslingumu ir atsidavimu

darnumui, noru atiduoti duoklę visuomenei ir šviesti ją darnumo klausimais. Tačiau optimizavimo lygio pasiekimą stabdo formalūs praktiniai veiksniai, pavyzdžiui, strateginio įgyvendinimo, dokumentacijos, veiklos rezultatų matavimo trūkumas. Tarp organizacijų dydžio ar sektoriaus ir jų pasiekto brandos lygio nebuvo didelių skirtumų. Tačiau du įimtį patekę bankai pateko tarp trijų geriausių organizacijų, vertinant jų darnumo brandos lygį. Tai rodo, kad kai kurie sektoriai gali būti labiau linkę įgyvendinti darnumo principus ir apie juos komunikuoti, nes jaučia savo poveikį aplinkai. Be to, pastebima didžiulė Skandinavijos suinteresuotųjų šalių įtaka, nes trys iš penkių geriausiai įvertintų organizacijų yra susijusios su Šiaurės šalimis.

- 3.2. Organizacijų darnumo brandos empirinio tyrimo analizės rezultatai atskleidė, kad atrinktos organizacijos pasižymi visomis šešiomis įtampomis, kurios šiame tyrime buvo naudojamos kaip gairės. Gausiausia įtampa tarp organizacijų atstovų liudijimų buvo įtampa tarp privačių ir bendrųjų vertybių, susijusi su išteklių paskirstymu ir atskleista per keturias kategorijas, tai: vidiniai ištekliai, investicijos į ateitį, paramos poreikis ir apibrėžti organizacijos prioritetai. Įtampa tarp asmeninių ir organizacinių planų buvo susijusi su skirtumais tarp asmeninių ir organizacijos vertybinių pozicijų, kurios buvo atskleistos per lyderystės, asmeninių darbuotojų planų ir apibrėžtų organizacijų planų kategorijas. Įtampa tarp izomorfizmo ir struktūrinių bei technologinių pokyčių daugiausia susijusi su tuo, kaip organizacija reaguoja į vidinius ir išorinius pokyčius ir prisitaiko arba neprisitaiko prie jų, o tai atskleidė įmonės savęs suvokimo ir prisitaikymo prie besikeičiančių rinkų kategorijos. Įtampa tarp efektyvumo ir atsparumo yra susijusi su kompromisais, su kuriais susiduria organizacijos, kai joms tenka rinktis prieštarigus darnumo tikslus, ir tai buvo atskleista per išorinio spaudimo ir vidinio darnumo siekio kategorijas. Įtampa tarp noro siekti darnumo ir faktinės nedarnios vartojimo elgsenos nebuvo labai plačiai išreikšta, nes ji daugiausia susijusi su vartotojų elgsena, o dauguma respondentų nebuvo tiesiogiai susiję su pirkimo procesu savo organizacijose; tačiau ji buvo atskleista per išorinių jėgų ir vidinių jėgų, skatinančių arba stabdančių darnią elgseną, kategorijas. Įtampa tarp pagrįstumo skirtinguose kontekstuose yra susijusi su skirtinga kultūrine aplinka ir lūkesčiais dėl organizacijos elgsenos, kuri buvo išreikšta per išorinio konteksto ir vietinio konteksto kategorijas.
- 3.3. Visos šešios įtampos pasireiškė visų darnumo brandos lygių organizacijose. Tačiau kategorijų, pirmojo ir antrojo lygmens subkategorijų temų gylis ir platumas buvo gerokai stipriau išreikštas antrojo ir trečiojo darnumo brandos lygmenų organizacijose. Tarp antrojo ir trečiojo brandos lygių organizacijų buvo tik nereikšmingų skirtumų, susijusių su atsakymais apie įmonių darnumo brandos įtampas.
- 3.4. Šio tyrimo rezultatai leido suskirstyti įtampų antecedentus organizacijų darnumo brandoje į dvi kategorijas: kultūra ir darnumo samprata. Verta paminėti antecedentų subkategorijas. Kultūros kategorijoje išskirtos subkategorijos: nepasirengusi visuomenė ir teigiami kultūros pokyčiai;

darnumo sampratos kategorijoje išskirtos subkategorijos: ribotas / atomistinis suvokimas, nepakankama darnumo komunikacija organizacijose, dviprasmiška terminologija, darnumo veiksmų skatinantis imtis supratimas ir atsakomybės už šią temą trūkumas valstybės lygmeniu. Apibendrinant galima teigti, kad šios prielaidos rodo besivystančią Lietuvos kultūrą, kuri yra tik pradinėje stadijoje reikalaujant darnumo iš organizacijų, nes organizacijos išreiškia išorinio postūmio poreikį, kad pradėtų aktyviau veikti darnumo labui. Siekiant darnumo, sąmoningos organizacijos stengiasi šviesti visuomenę. Todėl matoma abipusė organizacijų ir visuomenės priklausomybė, kad darnumas taptų pageidaujamu tikslu. Politinio valdymo lygmens vaidmuo taip pat yra labai svarbus, nes jis ir priklauso nuo kultūrinių pokyčių, ir gali juos formuoti, siekiant stiprinti darnumo svarbą visuomenėje. Tačiau kol kas sprendžiant darnumo problemas tvirtas politinio lygmens užnugaris nėra išreikštas.

- 3.5. Rezultatai neatskleidė, kad įtampų antecedentus būtų galima priskirti tam tikram organizacijos darnumo brandos lygiui. Tačiau matyti, kad kuo organizacija yra brandesnė darnumo atžvilgiu, tuo didesnė tikimybė, kad ji gali išreikšti nematerialias problemas, atskleidžiančias perėjimo prie darnumo metu kylančių įtampų antecedentus.

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CURRICULUM VITAE

Education:

2018–2022	PhD candidate in Social Sciences, Management, Kaunas University of Technology
2015–2017	MSc of Technology Management, Kaunas University of Technology
2011–2015	BSc of Chemical Engineering, Kaunas University of Technology

Work experience:

2022–present	Management systems consultant, UAB “SDG”
2018–present	Lecturer, Kaunas University of Technology
2022-present	Project specialist, Erasmus+ project “Embedding Soft Skills in STEM Academic Curricula for the Transition to Sustainable Green Economy” (SOFTEN), Kaunas University of Technology
2021–2022	Project specialist, Erasmus+ project “Multimedia Competencies for University Staff to Empower University - Community Collaborations” (MUST), Kaunas University of Technology
2021	Junior scientific researcher, LMT DNR project “Solutions for the Use of Artificial Intelligence and Digital Technologies to Improve the Quality of Education in Response to COVID-19” (TRANSFORM-ED), Kaunas University of Technology
2020	Researcher, KTU MTEPI project “Job Insecurity Due to Digital Transformation in Organizations” (STINSEC)
2018–2021	Volunteer, LMT project “The Contradictions and Tensions of Organisations in Sustainability Transitions” (DARLINK), Kaunas University of Technology
2018	Head of Customer service department, AB “Kauno grūdai”
2017–2018	Manager, AB “Kauno grūdai”
2015–2018	Accountant, AB “Kauno grūdai”

Pedagogical experience:

2019–present	Lecturing in the courses of Quality management, Sustainable development, Project risk and quality management; participation in development and improvement of Sustainable development course; participation in the defence committees of bachelor studies
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Other:

2019–present	Reviewer of the scientific journal of “Public Policy and Administration”
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LIST OF SCIENTIFIC PUBLICATIONS AND CONFERENCES

ARTICLES IN PEER-REVIEWED SCIENTIFIC PUBLICATIONS

In journals indexed in the *Web of Science* or *Scopus* with Impact Factor (JCR SSCI) or SNIP

Foreign publishers

[S1; CH; OA] Ramanauskaitė, J. (2021). The role of incumbent actors in sustainability transitions: a case of Lithuania. *Sustainability*, 13(22), 1-19. doi:[10.3390/su132212877](https://doi.org/10.3390/su132212877) [Social Sciences Citation Index (Web of Science); Scopus; DOAJ] [IF: 3,889; AIF: 4,719; IF/AIF: 0,824; Q2 (2021, InCites JCR SSCI)] [CiteScore: 5,00; SNIP: 1,310; SJR: 0,664; Q1 (2021, Scopus Sources)] [Field: S 003] [Input: 1,000]

[S1; CH; OA] Stankevičiūtė, Ž., Staniškienė, E., & Ramanauskaitė, J. (2021). The impact of job insecurity on employee happiness at work: a case of robotised production line operators in furniture industry in Lithuania. *Sustainability*, 13(3), 1-20. doi:[10.3390/su13031563](https://doi.org/10.3390/su13031563) [Social Sciences Citation Index (Web of Science); Scopus; DOAJ] [IF: 3,889; AIF: 4,719; IF/AIF: 0,824; Q2 (2021, InCites JCR SSCI)] [CiteScore: 5,00; SNIP: 1,310; SJR: 0,664; Q1 (2021, Scopus Sources)] [Field: S 003] [Input: 0,333]

[S1; CH; OA] Stankevičiūtė, Ž., Staniškienė, E., & Ramanauskaitė, J. (2021). The impact of job insecurity on organisational citizenship behaviour and task performance: evidence from robotised furniture sector companies. *International journal of environmental research and public health*, 18(2), 1-17. doi:[10.3390/ijerph18020515](https://doi.org/10.3390/ijerph18020515) [Social Sciences Citation Index (Web of Science); Scopus; MEDLINE] [IF: 4,614; AIF: 4,343; IF/AIF: 1,062; Q1 (2021, InCites JCR SSCI)] [CiteScore: 4,50; SNIP: 1,440; SJR: 0,814; Q1 (2021, Scopus Sources)] [Field: S 003] [Input: 0,333]

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Foreign publishers

[P1a; IT; OA] Ramanauskaitė, J., & Staniškienė, E. (2020). Revealing corporate sustainability maturity levels through corporate websites. In *CISABE'2020: 8th international scientific conference Changes in social and business environment, October 1, 2020, Panevėžys, Lithuania* (pp. 51-59). Bologna: Editografica [Conference Proceedings Citation Index - Social Science & Humanities (Web of Science)] [Field: S 003] [Input: 0,500]

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Foreign publishers

[P1d; RO] Ramanauskaitė, J., Staniškienė, E., & Stankevičiūtė, Ž. (2021). Fear of robots: evidence from robotized furniture manufacturing industry of Lithuania. In *Strategica: shaping the future of business and economy: 9th international academic conference, October 21-22, 2021, Bucharest, Romania* (pp. 505-516). Bucharest: Tritonic Publishing House. [Field: S 003] [Input: 0,334]

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SCIENTIFIC MONOGRAPHS, STUDIES AND PARTS THEREOF

Internationally recognised publishers

[K1a; CH] Staniškis, J. K., Staniškienė, E., Stankevičiūtė, Ž., Daunorienė, A., & Ramanauskaitė, J. (2022). *Transformation of business organization towards sustainability: systems approach: monograph* (World sustainability series). Cham: Springer. doi:[10.1007/978-3-030-93298-5](https://doi.org/10.1007/978-3-030-93298-5) [Scopus] [Field: S 003] [Input: 0,200] [Input in auth. quires: 3,857] [Document auth. quires: 19,286]

STUDY AND TEACHING PUBLICATIONS AND PARTS THEREOF

Textbooks

[K2a; LT] Staniškienė, E. (sudarytojas), Balžekienė, A., Budrytė, P., Dagilienė, L., Gurauskienė, I., Gražulevičiūtė-Vileniškė, I., Jurkevičienė, J., Kliučininkas, L., Ramanauskaitė, J., Stankevičiūtė, Ž., Stasiulaitienė, I., Šeduikytė, L., Telešienė, A., Urniežaitė, I., Valušytė, R. ir Varžinskas, V. (2022). *Darnus vystymasis: vadovėlis*. Vilnius: Vilniaus universiteto leidykla. doi:[10.5755/e01.9786090707678](https://doi.org/10.5755/e01.9786090707678) [Field: S 004] [Input: 0,062] [Input in auth. quires: 0,815] [Document auth. quires: 13,143]

PRESENTATION OF RESEARCH RESULTS AT CONFERENCES

Other conference presentation abstracts and non-peer reviewed conference papers

[T2; TH; OA] Stankevičiūtė, Ž., Staniškienė, E., Ramanauskaitė, J., Daunorienė, A., Dermol, V., & Trunk, N. (2022). Challenges and strategies for overcoming them applied by university teachers in distance teaching during the COVID-19 pandemic. In *MakeLearn 2022: Digital transformation; the harmonic convergence of people, culture, process, and technology in the new normal: proceedings of the MakeLearn and TIIM international conference 19-21 May, 2022, Kaunas, Lithuania & online* (pp. 325-325). Bangkok: ToKnowPres [Field: S 003]

[T3; SE] Ramanauskaitė, J. (2021). Exploring the tensions of corporate sustainability transitions. In *Interdisciplinary, multicultural, international: VIII PhD*

students training, 24-28 November, 2021, Lodz, Poland: book of abstracts (pp. 4-4). Uppsala: Baltic University Programme. [Field: S 003]

[T2; LT] Ramanauskaitė, J. (2021). Incumbents in sustainability transitions in the context of transitioning economy: an onlook of incumbent actors' initiatives. In *2nd KEEN forum PhD colloquium: relational strategies for sustainable digital entrepreneurship, 25 August, 2021, Kaunas, Lithuania: conference proceedings* (pp. 29-29). Kaunas: Technologija [Field: S 003]

[T3; BG] Ramanauskaitė, J. (2021). Incumbents in sustainability transitions in the context of transitioning economy: an onlook of incumbent actors' initiatives. In *6th NEST conference 2021: network of early career researchers in sustainability transitions, April 8-9, 2021, Sofia, Bulgaria: book of abstracts* (pp. 38-38). Sofia: STRN. [Field: S 003]

[T2; HU] Stankevičiūtė, Ž., Staniškienė, E., Daunorienė, A., & Ramanauskaitė, J. (2020). Tensions in corporate sustainability: a case of an East European country. In *Sustainability in transforming societies: proceedings of the 26th annual conference of the international sustainable development research society (ISDRS 2020), 15-17, July 2020, Budapest, Hungary: proceedings of abstracts and papers* (pp. 74-74). Budapest: Budapest University of Technology and Economics [Field: S 003]

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Annex 1. Interview questions

Interviuotojas užpildo

Organizacijos pavadinimas _____

Interviu data _____ Laikas _____

Interviuotojo pavardė, vardas _____

Darbuotojo vardas, pavardė _____

Pareigos _____

Amžius _____

Nuo kada dirba organizacijoje _____

Interviuotojo prisistatymas

Ačiū, kad sutikote pasikalbėti su mumis ir duoti interviu. Mus domina, kaip organizacijose įgyvendinamos socialiai atsakingos praktikos. Čia svarbiausia tik Jūsų nuomonė, nėra teisingų ar neteisingų atsakymų, todėl prašau kalbėti atvirai ir nuoširdžiai. Jūsų atsakymai bus **visiškai konfidencialūs** t.y. nebus niekam pateikiami nei organizacijoje, nei vadovams, nei kitiems asmenims. Informacija bus naudojama tik apibendrintai.

Taip pat noriu paprašyti Jūsų leidimo įrašyti pokalbį, kad pokalbio metu man nereikėtų visko užsirašinėti, o galėčiau klausytis jūsų. Patikinu Jus, kad įrašas reikalingas tik techniniams tikslams, o pasibaigus tyrimui yra sunaikinamas.

1. Kaip jūsų organizacijoje yra suprantama įmonių socialinė atsakomybė? Kaip suprantate darnų vystymąsi? Kiek šios sąvokos artimos ar skirtingos?
2. Ar ir kaip šis supratimas atsikleidžia jūsų organizacijos strategijoje, vertybėse, vizijoje, misijoje?
3. Gal galite papasakoti, nuo kada ir kieno iniciatyva socialinė atsakomybė yra jūsų organizacijos strategijos dalis?
4. Gal galite pateikti pavyzdžių, **socialinių iniciatyvų** ar sprendimų, kuriuos įgyvendina jūsų organizacija.
5. Gal galite pateikti pavyzdžių, **aplinkosauginių iniciatyvų** ar sprendimų, kuriuos įgyvendina jūsų organizacija.
6. Gal galite pateikti pavyzdžių, **ekonominių iniciatyvų** ar sprendimų, kuriuos įgyvendina jūsų organizacija.
7. Jūs kaip organizacija turite daug suinteresuotų šalių (darbuotojai, tiekėjai, klientai, akcininkai, visuomenė, institucijos, kurios jus tikrina, politikai ir pan.). Kokią įtaką šios šalys padarė jūsų paminėtų socialinių, aplinkosauginių ir ekonominių sprendimų įgyvendinimui?
8. Kokią vertę ir kodėl jūsų organizacijai davė minėti socialiniai, aplinkosauginiai ir ekonominiai sprendimai? (konkurencinis pranašumas, įvaizdis, darbuotojų pritraukimas ir išlaikymas, tiekėjų palankumas, kokybė, partnerystės ir pan.)
9. Ar ir kaip aplinkai ir visuomenei draugiški sprendimai kertasi su ekonominiu pelningumu? (Ne pelno siekiančioms organizacijoms – kiek

brangu yra būti socialiai atsakinga organizacija? Ar tai papildomos išlaidos?)

10. Kaip viešinate informaciją apie jūsų organizacijos socialinę atsakomybę, minėtus sprendimus, iniciatyvas? Jei neviešinate, tai kodėl?
11. Kokie globalūs iššūkiai yra svarbūs jūsų organizacijai? Kodėl?
12. Kaip suprantate savo organizacijos vaidmenį šiame kontekste? Kiek jaučiatės atsakingi už savo veiklos poveikį aplinkai? (*brandos lygis*)
13. Kas galėtų dar labiau paskatinti organizaciją skirti daugiau dėmesio darnumui?
14. Koks jūsų asmeninis požiūris į organizacijos socialinę atsakomybę? Kiek jums asmeniškai svarbu darnus vystymasis?
15. Kaip manote, kaip COVID-19 paveiks Jūsų organizaciją ir jos sprendimus, susijusius su *socialiniais, aplinkos ir ekonominiais aspektais*.

PABAIGA

16. Pabaigoje norėčiau paklausti, gal yra dar kas nors ko mes neaptarėme, bet jums atrodo svarbu organizacijai, kuri yra socialiai atsakinga?

Ačiū už Jūsų laiką.

Įspūdžiai, pastebėjimai, neverbalika, kt.

Annex 2. Statements on tension

Table A1. Statements on the tension between private and shared values

Organisation	Testimony	Sub2	Sub1	Category
OrgA	“It was a couple of years ago that we started talking about solar panels on the roof of our company. We are still calculating the economic benefits”.	Unprofitable		Internal resources
OrgS	“The main criterion is profitability”.			
OrgM	“Some companies simply allow themselves to compete unfairly, getting profitable at any cost, i.e., by lowering the price, sacrificing social aspects. I think it is also about competitiveness, usurping the market, not sharing”.			
OrgK	“I have seen it in the state-owned enterprises that the image is created where all think that it will be very expensive and it will not benefit us, and we have to spend money on it”.			
OrgD	“Certain initiatives require additional resources, it is often too complicated to implement”.	Additional costs		
OrgM	“We renovated our office using sustainable technologies. Professionals would have done it more efficiently, so we did not save any resources in the process. But this is how our sustainable approach was revealed”.			
OrgM	“We have a limited budget, we cannot always put environmental requirements in the first place, but we try to make the first criterion a green purchase, the second is price, and then we balance these out”.			
OrgK	“In the short term, sustainability could be an additional cost. However, for some companies, when they need to change their core principles of how they operate and train a very large number of employees to make it a central part of the company and not just some nice addition, it can take a while and cost at the beginning”.			
OrgJ	“There is a lack of money, people that could do it and lack of time”.			
OrgO	“We pay more for sustainable raw materials. And it is hard to say if what we are doing now will work in the future. Sustainable solutions are more expensive: they do not have economies of scale yet. Since our business strategy is about affordable prices, it would be nice to have, but not for us”.			
OrgF	“We gave up the end of the year ceremony to cater for the medical personnel during the pandemics”.	Too expensive to Cost		
OrgB	“You are a business person who is counting money; if you find certain initiative too expensive, it is usually removed from the agenda”.			
OrgO	“Often, our resources are smaller than the needs and expectations of the stakeholders”.			

Organisation	Testimony	Sub2	Sub1	Category
OrgO	"In most cases, those initiatives that did not materialize were costly or too difficult to implement".			
OrgA	"I find myself sad when we talk about sustainable packaging that we want to offer to customers. We want to push that. It is only the big multinationals that can afford it for the marketing purposes. Small Lithuanian companies do not want to invest in a more expensive packaging. Everything that is more environmentally friendly and sustainable today raises the prices up by 30%".			
OrgS	"There are biofuels that save money, but we cannot afford it yet, because it increases our costs significantly. Therefore, we chose to implement ISO standards and work with the railroads".			
OrgF	"It happens that we cannot afford to take on an initiative because it is too expensive".			
OrgI	"We really do not focus on the environmental issues right now because there are just no resources for that, and it is not an area where we have a big impact as a team of 15 people".		Insufficient human resources	
OrgE	"We wanted to start sorting waste at our facility, but everything stopped due to the lack of resources. We see the need to do something; we have ideas, but often lack resources".			
OrgJ	"There is a lack of money, people that could do it and time".			
OrgR	"It is no longer the question of desire, as of the necessity of internal resources for sustainable activities".			
OrgI	"If you start building a sustainable business, it kicks off slower and is slower to yield the results. However, then, the result is more sustainable, long-term, but it takes more time to reach it. And the banks are not so keen in investing. There are a lot of nuances".		Unsupportive local policies	Need for external support
OrgN	"One person in the field is not a soldier, as we say. Sometimes, we feel so alone in the sense that if we do not know something, there is no centralized competence in Lithuania where you can turn for advice".			
OrgF	"Our science has been very poorly funded for a very long time. It was practically unfunded".			
OrgO	"Financial initiatives, certain support or projects and incentives promote corporate sustainability".			
OrgP	"We are waiting for the help from the group as buying 100 electric cars is quite a challenge financially. And additionally, you do not only have to buy an electric car, but also to adapt your parcel distribution terminals, solve		Lack of investments	

Organisation	Testimony	Sub2	Sub1	Category
	loading issues, recalculate all the routes that the car can actually travel”.			Penalties for unsustainability
OrgH	“All waste must be sorted. It cannot be otherwise, because there are fines”.			
OrgM	“The alcohol industry is very ambiguous. We cannot prohibit it, but it needs to have a very straightforward social responsibility approach”.			Established corporate priorities
OrgN	“We have priorities and guidelines set where we direct our initiatives”.			
OrgR	“We have very specific goals and three directions”.			
OrgR	“We have an educational mission. We do not meet the needs of the customers and try not to be populist, but we try to bring progress to the society and be a visionary”.			
OrgM	“If sustainability is only an activity that we have to tick in our to do list, to issue a proforma, then, it is cost. However, if we are doing it because we believe that it works, then, it is not a cost: it is a part of our activities”.			Developing organisation sustainably
OrgI	“The attitude of our managers is that if we work irresponsibly and unethically and do not save employees, we will not work at all someday. Our view is that if we do not work cleanly and neatly, responsibly, we will cease to exist”.			
OrgI	“We integrate the principles of sustainability into consultations on how to strengthen the competitiveness in general, how to increase revenue. This is based on the principles where business should not cut down trees, pour in concrete and build a house to sell lemonade, but should be able to make money in a more sustainable way with that long-term perspective”.			
OrgO	“By adding more recycled plastic to our packaging, we not only meet the requirements of our customers, but we also are adding to saving our environment, our planet. It adds to the business logic as well, increasing our competitiveness”.			
OrgM	“There are now a variety of projects, practices and apprenticeships. There is a huge social responsibility here. That is directly related to the benefits of business; they can grow their employees. But having an intern is really painful, and it costs dearly for the company. It is an investment that I think, pays off”.			Building stakeholder loyalty
OrgI	“I have managed to prove that if we invest more time in things like employee well-being, it has to pay off for us. It is scientifically proven”.			

Organisation	Testimony	Sub2	Sub1	Category
OrgB	"I hardly believe those myths where it says that sustainability pays off economically. It pays off in good mood, health, but there is a lot of speculation and very little real economy measuring and calculating the direct impact".			
OrgJ	"I want to emphasize that sustainability costs money, but it pays off, because it is an investment to the future; it is a risk reduction; it is an attempt to adapt to modern fast-changing world, which will have consumers who are much more interested in buying from companies whose activities are sustainable".		Adaptation to changing values	
OrgN	"Sustainability will not really bring any revenue today, but sustainability is being integrated into present and future projects and services, as society becomes much more demanding for such things".			
OrgK	"Sustainability often brings additional benefits for the organisation, economic too, which does not cost a lot. It can be beneficial for the reputation of the organisation in the long term, help to save the energy and the like".		Maintaining reputation	
OrgC	"There are moments where executives sit and measure whether it pays off to take sustainability actions or not. ... Businesses realise that they can pay very dearly for things done a little crookedly or a little covertly".			
OrgC	"There can be no wild capitalism. ... The businesses are already calculating that it is no longer worthwhile to be dishonest. And that is a huge risk to a reputation that has its price. And it can become very expensive for a company to pay".			
OrgE	"Economic value can be calculated: there are calculations that could be presented as some evidence, but we look more from the reputational side, which is very important to us. It is more about improving, strengthening, managing reputation".			

Table A2. Statements of tension between individual and organisational agenda

Organisation	Testimony	Sub2	Sub1	Category	
OrgL	“There was an initiative to remove personal waste bins in the office. But there was a conflict and dissatisfaction. Maybe, because the transition was too drastic”.	—	Sustainability is not on personal agenda	Personal agenda of employees	
OrgL	“Not everyone understands that sustainability is important. They think it is an unnecessary hindrance”.				
OrgI	“There was an idea to make it mandatory that every employee had to consult someone for free for at least two hours a month. But in the end, we gave it up, because not all employees wanted to do it. That is why I emphasized that you need to listen to what employees want to do”.				
OrgL	“For some people, sustainability becomes not important when they leave work for the day. I do not understand how can they not care when we address the global challenges and work with them every day. But they say that they have been working here for 30 years, and there are more important issues”.	Indifference			
OrgL	“We all understood that sustainability is something we have to deal with every day, something that we have to achieve”.		Sustainability is on personal agenda		
OrgL	“There was encouragement, both from management and us, that there is a good example and we would like to do it as well”.				
OrgK	“There had to be someone or a key person to start it. Very often it starts with a single person. Or a gathering of a few people who care”.				
OrgK	“In one organisation, it did not come from the leaders. There were a couple of employees from different departments that wanted to do more for sustainability. It started from the social aspects, then grew into environmental. But most important was the diversity”.	Bottom-up push			
OrgL	“What we lack most at the moment is taking responsibility. For that to happen, you need some kind of figure, a person who is responsible for sustainability issues within the organisation”.		Ineffective	Leadership	
OrgI	“The aspect that is very disturbing in some companies is the attitude of managers. They ask employees to take on some sustainability initiatives, but when it comes to making concrete decisions, there is no support or guidance from the management, and then, the compromises are made that are completely out of line with the spirit of the social responsibility”.				
OrgH	“We do not have initiatives that are directed outwards. The owner is a part of several clubs, provides charity to sportsmen, but individually”.				

Organisation	Testimony	Sub2	Sub1	Category
OrgA	"Probably, because people change, I do not know who is responsible for the area. If people change, the direction of the organisation changes".			
OrgN	"The role of management is central, because if they say one thing and do the other, it does not work. If they just talk and do too little, it does not work either, people notice such things very quickly".			
OrgL	"In most cases, sustainability activities are not implemented due to the lack of initiative".			
OrgC	"We started sorting waste and then just stopped. Probably, because there was a lack of push from me. It is more convenient to throw everything in the same bin".			
OrgJ	"Both Ministry of Environment and Ministry of the Economy and Innovation have waste sorting bins. I have not seen anything more regarding environmental activities except for this in the ministries, which is disappointing, as they should have the most advanced approach. I have seen a lot of squandering".	Lack of initiative		
OrgM	"Sustainability is primarily a management's initiative".			
OrgM	"There was a protest that we wanted to participate in, but the team and management's views did not coincide. The management wanted to get dirty, while we wanted a peaceful marching protest. We backed down from the protest completely, and it was ok. We have the freedom to express our views the way we want".			
OrgC	"I try to make it as easy as possible for the employees in their everyday routines, as the specificity of our work is very stressful".			
OrgN	"The management plays a crucial role. I believe it should be like this".	Hearing the employees		
OrgM	"Sustainability is primarily a management's initiative. This is what made it work: the right representation".			
OrgE	"I have a goal for this year to involve the stakeholders more, to get feedback from them. We know their expectations, but we lack a compilation of what we are actually doing".			
OrgJ	"There are companies that clearly stated that they started to get involved in sustainability with a new manager who was very passionate about the topic. It was the change led by one person".			
OrgO	"We have not reached the formalisation yet. We do not have CSR policy. But we reach agreements and make decisions quickly. We had principles forever. They come from the management team and the shareholders. If they see a meaning in some initiatives; then, we do them. Sometimes, without any bureaucracy".	Personal agenda of the leader	Effective	

Organisation	Testimony	Sub2	Sub1	Category
OrgA	"I should mention that most of the sustainable, environmental initiatives come from our manager who delegates activities to people and asks them to look into it and decide whether we should do it or not".			
OrgA	"We had a Swedish shareholder 10 years ago who introduced the Scandinavian point of view to our company. Since our manager was also interested in sustainability, we were one of the first ones to join NAVIT.".			
OrgN	"The level of culture required by the Swedes as well as the maturity of the top management planted the seeds that gradually grew in different directions in the organisation, and some began to blossom faster, others slower, say, depending on what kind of people cared for them. The role of management is central because if they say one thing and do the other, it does not work. If they just talk and do too little, it does not work either, people notice such things very quickly".			
OrgR	"We are the most active in the Baltic region, and I will certainly not keep it a secret that one of the reasons is that we have a very high level of enthusiasm and support for this topic from a person in the Lithuanian CEO. When it is a manager's topic, the manager wants to be on that topic, he/she feels it is his/her topic, his/her social agenda, it is in line with business".			
OrgR	"I would like to stress the importance of the manager. If the manager was not involved in sustainability, I do not think that it would be easy for me to do my job".			
OrgF	"Sustainability was strongly emphasized in the election program of the director. Since in the past, the faculties were encouraged to compete with each other; now, we are going in a completely different path. We go to community, cooperation, focus; social responsibility, sustainable development should be the face of our organisation".			
OrgE	"The management believes that an important social aspect is to attract more women into the technological field. It is not easy, but we try to do it by using employer image campaigns, participation and communication with the universities".			Established corporate agenda
OrgP	"The main criterion for the projects that we select to implement is that they have to adhere to the corporate values and the main four areas of activities".			

Table A3. Statements of tension between isomorphism and structural and technological change

Organisation	Testimony	Sub2	Sub1	Category
OrgM	"We are terribly disappointed with the eco-labels and want to check and even advise the hotels on how they should change".			
OrgM	"In the current economy, especially in this neoliberal economy, this is a very difficult thing to do. Because, if you want to be 100% responsible, you just will not survive. And it seems to me that now, it is a game where we put on certain kind of clothes, trying to cover up our neoliberal nudity, the loss of humanity. There are very few examples in the current world that are exceptional pearls, but it is very hard for them. This system is built for unsustainable business, and it is very difficult to change".			
OrgE	"The transformation is huge, from monopolists, highly concentrated, large power plants and a large distribution network across states; now, everything is falling apart. There are a lot of small producing consumers. The residents can easily build a solar power plant on their home roofs and produce energy for themselves, produce more of it and sell it into the grid. This is the challenge we need to learn to deal with and take an active part in, so that we can enable consumers to meet their need, which comes due to the duration of the connection, the sale of energy to the grid and the like. The energy sector is transforming, changing. The electric cars are emerging. We also have an important role to play in this".			
OrgP	"For some customers, this is almost a key factor in whether or not they will work with us. If we are not green, then we are not interesting, no matter how cheaper we are. The number of such companies and start-ups is growing as generations and values change".			
OrgM	"Another example would be a company that produces bottled water. They took on an initiative to thin the plastic bottles. But the main point is to renounce the use of plastic packaging and bottled water overall. Some innovations are very primitive and not sufficient in my opinion."			
OrgI	"Bragging about things, goes without saying, is greenwashing. Going outside and talking about how socially responsible we are is not at all in line with our beliefs about how we work with other companies, how we tear down their web pages where they brag that they are socially responsible, even though they only do charity and turn off the lights when they leave the office in the		Pretence innovations	Adapting to shifting market

Organisation	Testimony	Sub2	Sub1	Category
	evening. If we are scolding organisations like that, we need to lift the bar and not make the same mistakes”.			
OrgL	“We confine ourselves to what is obligatory to us, according to the nature of our work. But it is possible to go somewhere wider, elsewhere, and take those initiatives in some other direction. We lack that now”.	Meeting the	Corporate boundaries	Corporate self-awareness
OrgM	“In a truly capitalist society, social initiatives would not exist. During the pandemics, we had business taking care of employees, providing extra safety measures to them for free”.	Wish to excel		
OrgM	“One example company saw that there is no biofuel-powered agricultural machinery. And they decided to create it. Environmental innovations are their main topic. Another interesting thing is that they are counting their ecological footprint, and they are very clear about the impact of agriculture on the climate change, and they are looking for ways to reduce it. They even buy inspection services in the UK to calculate their carbon footprint, because they want to show that they take this issue very seriously and their products are not only healthy for the consumer but also healthy for nature”.			
OrgM	“The calculation of the CO2 footprint for everyone has become a hot topic. But some have looked to the fact that this needs to be done to put a tick mark, while others are reviewing, let us say, their entire absolute base of operations and identifying where they have activities with a significant impact to the climate change. They know them very well, and they have a plan for reducing the impact”.			
OrgM	“We are an avant-garde organisation already, regarding sustainability initiatives. For example, we have been having a four-day working week while the rest are only starting to talk about it”.			
OrgE	“We are responsible as far as responsibilities are described in the legislation and beyond. There are many various requirements that are replenished every year. We put a lot of effort to meet them, and yet, on top of those global initiatives, nothing really forces us to do that, but we want to strengthen, grow, perhaps, lead with example”.			
OrgO	“It is hard to find a strong competitive edge these days: everyone is innovative, beautiful, inexpensive and similarly good. You need to look what extra you can do to get noticed and appreciated. It is ok that you do something but will anyone appreciate it as a necessity. Because if no one notices or says anything, it does not matter”.			

Organisation	Testimony	Sub2	Sub1	Category
OrgO	“We are not capable of changing the world. Because change is really only initiated by big, giant companies, global ones, that can really do it and know that it will affect many of their businesses. ... We at least could be the fast followers”.			Knowing what is right for the organisation
OrgF	“It is very important to start this: business with studies, business with applied sciences. We are thinking how to assure this in the future”.			
OrgL	“I would think we still lack awareness of what sustainability is. Our activities contribute directly to certain things. I would take the Sustainable Development Goals as an example, and I would like us in the organisation to refer to them more, think and talk about them more, and use them in our communication”.			
OrgK	“We now choose to communicate based on the initiatives and projects we had implement. We want to give a lot of attention to the partners for them to have a lot of opportunities to communicate what is important to them in that project. We often step away from it and let our partners choose what is important to them from a communication point of view, instead of telling them what to do”.			
OrgB	“The things that are suitable for Maxima, where it is important to have a slogan and declare it often because among the thousands of workers, it becomes forgotten, are not necessary for the organisation of 20–30 employees, because having everything detailed in the documents might be too excessive”.			
OrgO	“We are not capable of changing the world. Because change is really only initiated by big, giant companies, global ones, that can really do it and know that it will affect many of their businesses. ... We at least could be the fast followers”.			
OrgN	“Digitization, robotization, automation, where the risk of errors is greatly reduced, can ensure a smoother delivery of services. It also saves a lot of money. Whether that is good or not is a question, because fewer hands are needed. Mankind is cutting the branch on which it is sitting, in a sense. I would very much single out the emergence of virtual, digital solutions, which really results in big savings, which is one thing, but another thing, the main thing is to create new opportunities for the customer, where today, a customer can take a loan without coming to the bank, what you could hardly imagine 10 years ago”.			
OrgH	“Our company is stuck in the "Soviet times" a bit. The social networking is not so modern. We are moving	Chan		

Organisation	Testimony	Sub2	Sub1	Category
	towards the modernization of production, towards digitization at the moment, but as far as other management processes are concerned, it is still a bit stagnant”.			

Table A4. Statements of tension between efficiency and resilience

Organisation	Testimony	Sub1	Category
OrgN	“I think there are challenges, which we do not always name openly. If a customer wants to lease and buy a very polluting car, we will probably give him money to buy that polluting car. If we were an absolutely sustainable business, we probably would not fund it. This means that half of Lithuania would not be able to lease cars, because we know that our car fleet is not the best. We are not yet as great as we would like or are able to be”.	market to	External pressure
OrgS	“Not every giant company of Lithuanian transport industry has such important goals. If we want to continue this business, not only in Lithuania, but also in Europe, we must go ahead, strive for modernism very strongly and be competitive, be different. Without these aspects, we would certainly not survive”.	Adaptation conditions	
OrgP	“There is always a question whether we, as an organisation, are able to tackle all social issues. Business frequently gets pressure from the politics, especially before the elections. Sometimes, pressure comes from the society, from journalists, which say that business should solve all social and global problems. But this is not achievable for any organisation. This is a prerogative of the states and their agreements”.	Irrational expectations	
OrgM	“What this business responsibility is sorely lacking is a clear leadership. Because still, when we talk, business is dominated by those pragmatic, economic priorities of all kinds. And then, when leaders start talking about something more, it makes a huge impact. Huge. And I think that Green Deal is very important”.	External pressure for sustainable choices	
OrgC	“It is always the question whether to make it cheaper or to make it fairer. Maybe, sometimes, the fear of making a mistake outweighs it. It is better to be afraid and do what should be done than to correct the mistakes later”.		
OrgG	“If there was no need for more sustainable products, then we would not be designing and producing them”.		
OrgO	“They say that now, the ocean plastic is on high demand and even a queue is forming for it”.		
OrgN	“If there is any initiative from the central bank of Lithuania, it is not possible to say that something is not interesting to us. You see, we need to be very specific here, because we are not alone. We are regulated by the Bank of Lithuania and if some ideas or initiatives emerge from there, we cannot really give up, we have to commit and contribute”.		
OrgR	“The international investment community has already made it clear that all investment will be directed only at sustainable businesses. This means that if you want to have a chance to grow your business, you will need some financing, investment, and the investors and financing providers will have sustainability requirements and criteria. The matters of conformity also arise.		

Organisation	Testimony	Sub1	Category
	The failure to comply with them in general has the potential to lead to the market failure without complying with certain legal requirements”.		
OrgG	“If we can choose, we will always choose the more sustainable option”.		Internal drive for sustainability

Table A5. Statements of tension between the desire for sustainability and unsustainable consumption behaviour

Organisation	Testimony	Sub1	Category
OrgM	“I think that today an aware citizen can access any product or service in the world. And he chooses. And he has certain requirements. I think, there is now a generation that dictates their demands accordingly. Certain quality of the product, a certain price has become a part of the brand. That, I think, is the responsibility of companies, and it comes from that external pressure”.	External push for sustainability	Unfavourable market conditions for sustainability
OrgM	“We are faced with the dilemma that you cannot do your job without affecting the environment. You cannot. And do not say travel by train, because then, it takes a very long time. We try to follow common sense, not just a blunt desire to be green everywhere and always. I wish that to all the companies”.	Unfavourable market conditions for sustainability	
OrgH	“Through that exaggerated whimsy, we have to reduce our profitability so much that we can no longer raise the price that we look at the building and see that the price per square foot is getting far too high. We will no longer be competitive. Then, by re-analysing ourselves, reviewing the materials, we see where we can save. Sometimes, we lose competitions, because we try to meet all the demands fairly”.		
OrgO	“We are often told to use glass packaging because it is more environmentally friendly because it is not plastic, but we realize that it is more expensive, the pollution tax is more expensive, transport costs more because of the weight. This increases the price of the final product. We could do it, but then, we think about how many people would be willing to pay for it. And then, the economy answers that such a decision will not work”.		
OrgO	“Environmental protection got less attention because of the pandemics. If we weighed in at the moment whether to produce an antibacterial soap that is healthy for humans, but, let us say, some kind of raw material for it would not be quite good for water, a priority would probably be given to the human health. As you say, we need workers and consumers alive and healthy. That, I see, is a greater focus on human health than on the environment. I think that when all this is sorted out, we will get back to the environment”.		
OrgJ	“As far as green procurement is concerned, there has been a lot heard from the state-owned companies that it does not work and there is a lot of bureaucracy around it and that prevents state-owned companies from carrying out green procurements, even though they want to. Almost unanimously, all state-owned companies said it was very difficult to carry out green procurements”.	Excessive bureaucracy	External forces

Organisation	Testimony	Sub1	Category
OrgG	“We do not take interest; we do not take that step further. But, basically, everything is robotised and electrified at our plant. We are not polluting the environment”.	Not knowing how to improve	Internal forces
OrgJ	“Several companies have mentioned that this need comes from the ministry, although at the same time we have heard a lot of criticism towards the ministries, because the companies felt that they were not informed well enough on what they could do to be sustainable”.		
OrgH	“The conclusion is that the requirements of partners and customers are more important than profitability”.	Sustainability drive force	
OrgA	“As much as we would like packaging to be either eco-friendly or degradable, we can do it; we can come up with ideas; we are in search for solutions to have less garbage in the world. Our mission would probably be to reduce the use of packaging. In this case, not the use of packaging at all, but harmful packaging, plastic”.		

Table A6. Statements of tension between legitimacy in context A and legitimacy in context B

Organisation	Testimony	Sub1	Category
OrgD	“We often try to rely on the examples from other countries. Everything comes later to us”.		External context
OrgB	“Lithuanian basic business or small and medium-sized business is compared with international examples, like Ikea. It is then that we, who live in this reality, sometimes, make a mild mockery. Finding proportions is a very difficult thing. Because what all the promoters of social initiatives in business are doing now, they are very often relying on the wrong practices”.		
OrgS	“As we are a Lithuanian capital company working in Europe, we have to play according to the requirements of the European Union. One of their missions is in regards with the environmental pollution. And we have chosen this beautiful way by taking the initiative, respecting ourselves and the environment”.	Requirements of the	
OrgK	“However, as my current organisation now works extensively with Nordic partners, there is a very advanced understanding of sustainable development in the broad sense of cross-sectoral and holistic development where it is necessary to include both implemented projects and the well-being of workers as well as environmental and financial stability”.	Push from Scandinavia	
OrgI	“For larger firms, the motivation to address sustainability issues comes when they get involved with foreign supply chains, when partners start to request green certificates and the like”.		
OrgN	“Social responsibility is such a broad concept. You see, we can do a lot because we are a big, significant organisation, but at the same time, we are very limited. We are now of Swedish origin. This means that all policies, all requirements are assigned to the group by parent company, which is in Sweden. Social responsibility began decades ago there. Even 8–9 years ago, it felt like they were advanced, we are the followers. ... Social responsibility now falls into our strategy, which means that we apply our social responsibility to work with private clients, to work with corporate clients, through some specific actions”.		
OrgN	“The level of culture required by the Swedes”.		

Organisation	Testimony	Sub1	Category
OrgR	“We are a group whose parent organisation is in Sweden, and we work on a matrix structure. The vast majority of strategic, political things come from Stockholm. As you know, Sweden is mature and advanced enough in this market; they have been talking about sustainability long enough. It has to do with the fact that this topic is on the agenda of the top executives. The group’s CEO speaks enthusiastically on the subject in business terms. As long as it was understood as some kind of social mission, philanthropy or something like that, there were not many chances of getting the topic to the board office for discussion. However, when it became a matter of compliance and when we started talking about certain legal requirements, investor decisions, in other words, when it started to translate into the financial expression and business language; then, it settled into strategic documents. Anyway, I would say, looking at our entire group of companies, in Lithuania, we are quite advanced regarding this topic”.		
OrgR	“We had challenges in Sweden with money laundering prevention. Perhaps, this has also led to an even greater shift towards sustainability. Since then, it has become a business topic, a serious topic”.		
OrgR	“There are more sustainable products in Sweden; they are only coming to the Baltic markets now. There are already green housing loans in Sweden etc. ... However, the product development process is very complex, long, and it requires a lot of resources. I would say that sustainability is now one of the top priorities in the Baltic region when developing new products”.		
OrgR	“Anyway, the very topic of sustainability is not as relevant and popular in Lithuania as in Sweden: there are no protests near schools”.		
OrgM	“When it comes to social responsibility, I think there is such a huge division where big organisations always have documents: they have their principles discussed; however, small organisations, some of them just have it within, because, in my opinion, responsibility is generally concerned with people, leaders, those who shape the culture of the organisation, shaping its entire face. Some businesses, small businesses, do it without any”.	Differences of small vs big organisations	Local context
OrgM	“The third category of companies emerges. There are companies that are suppliers to large companies -responsible companies that are really looking to take responsibility not only internally but also through their supply chain. This is what they require from their suppliers in various provisions, policies and documents. These companies tend to be small or medium-sized. Maybe, I would talk about micro-enterprises, completely small businesses. They do not even really understand what is in those documents. They have		

Organisation	Testimony	Sub1	Category
	that document, but it is not an operational document, it is not relied on”.		
OrgR	“I would even have a hard time imagining us launching a new initiative in the field of financial education, because there are not many potential partners in the market. In practice, we perform activities; we have been familiar with the organisations operating in those areas for a long time. In all those areas, we have our own stakeholder network, which is already operational”.	Limited pool of potential	
OrgL	“The public sector should set an example for others, in its activities, in its own way”.	Responsibility of public sector to set an example	
OrgJ	“State-owned enterprises are, I believe, fully responsible for trying to solve such problems. They have a very specific position, as their shareholders are all residents of Lithuania. There are not so many state-owned enterprises, but their employees make up almost 3% of the Lithuanian [working age] population. The well-being of so many people depends on their responsibility. Probably, a more difficult question is regarding the private companies. However, state-owned enterprises should be doing 100% to be as sustainable as possible”.		

Annex 3. Category hierarchy for tensions

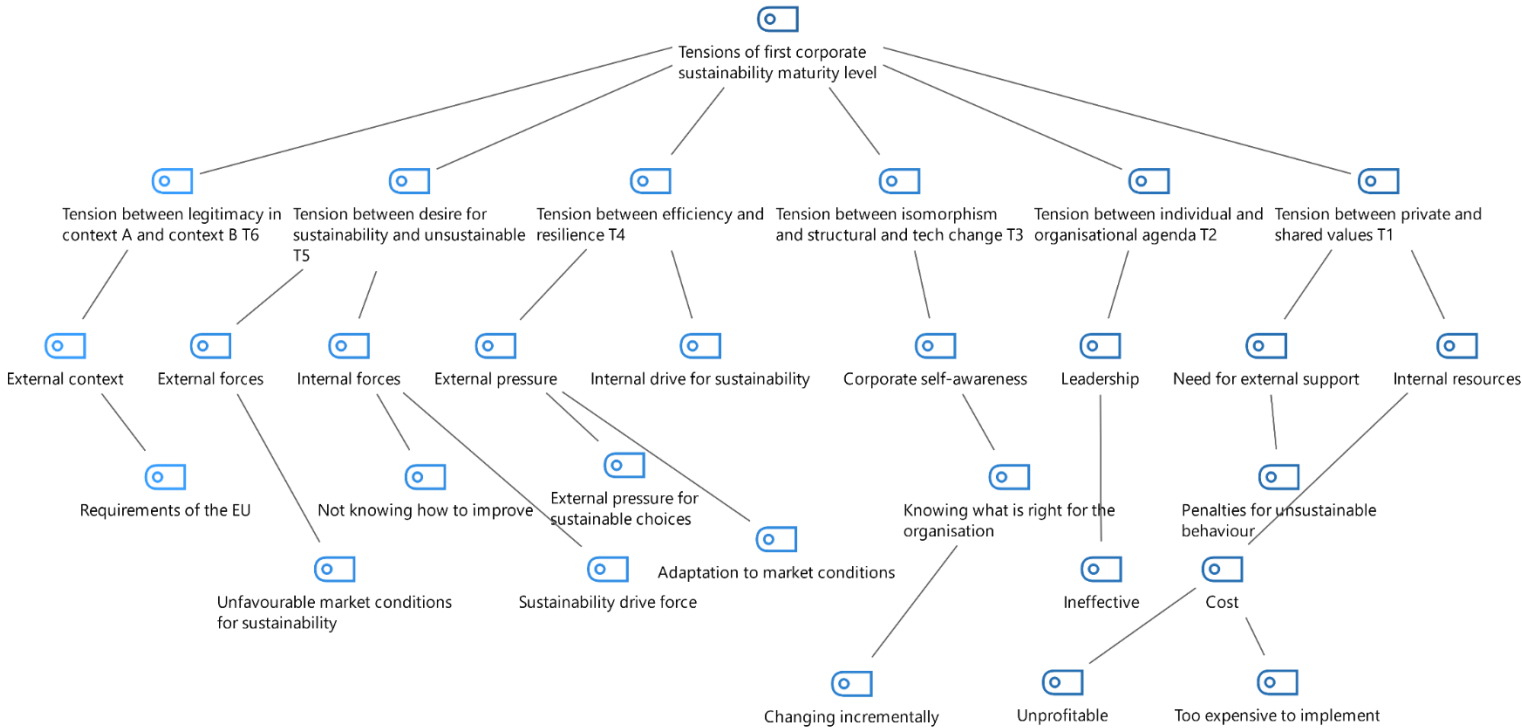


Figure A1. Category hierarchy for tensions of the first corporate sustainability maturity level

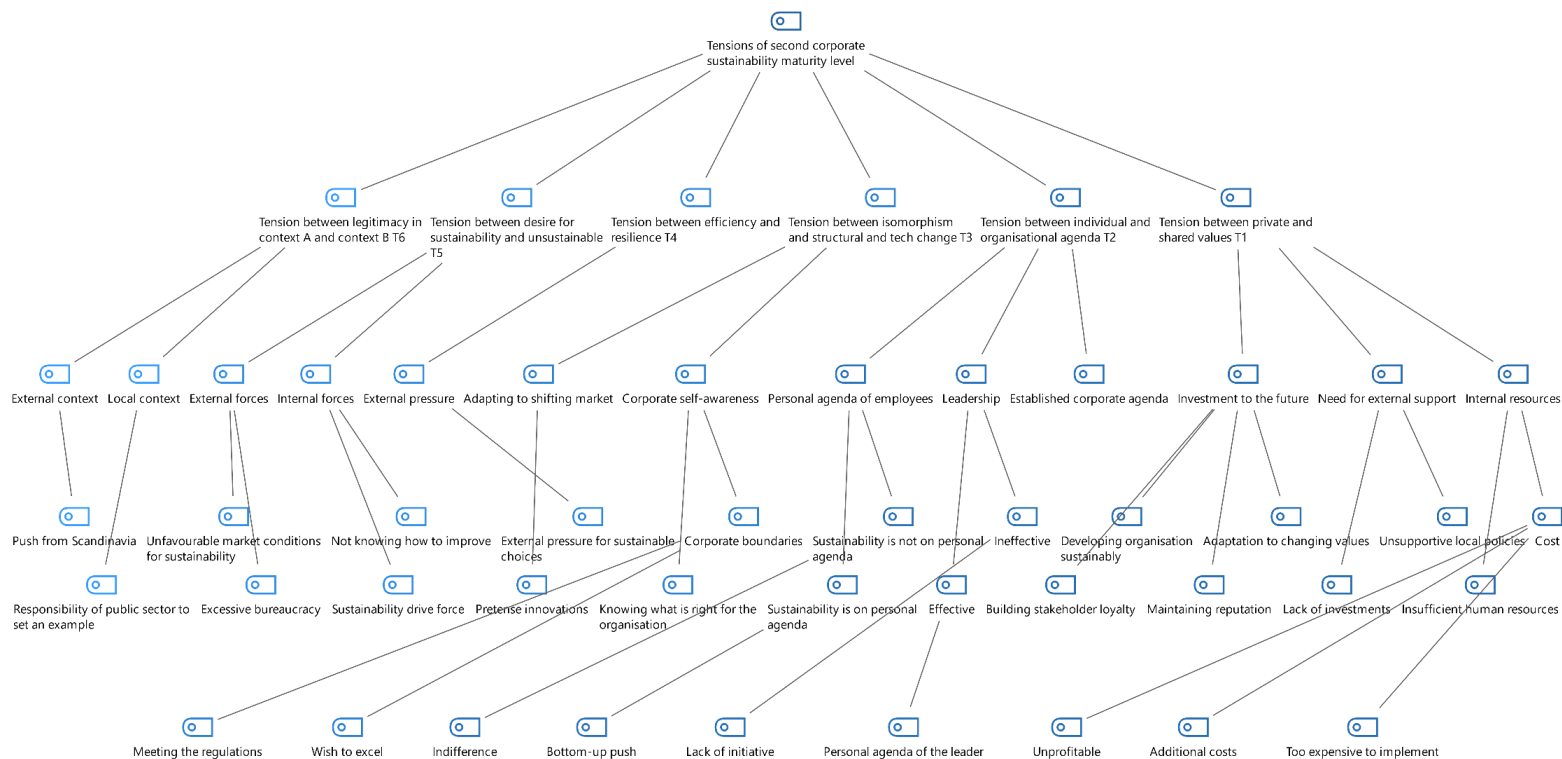


Figure A2. Category hierarchy for tensions of the second corporate sustainability maturity level

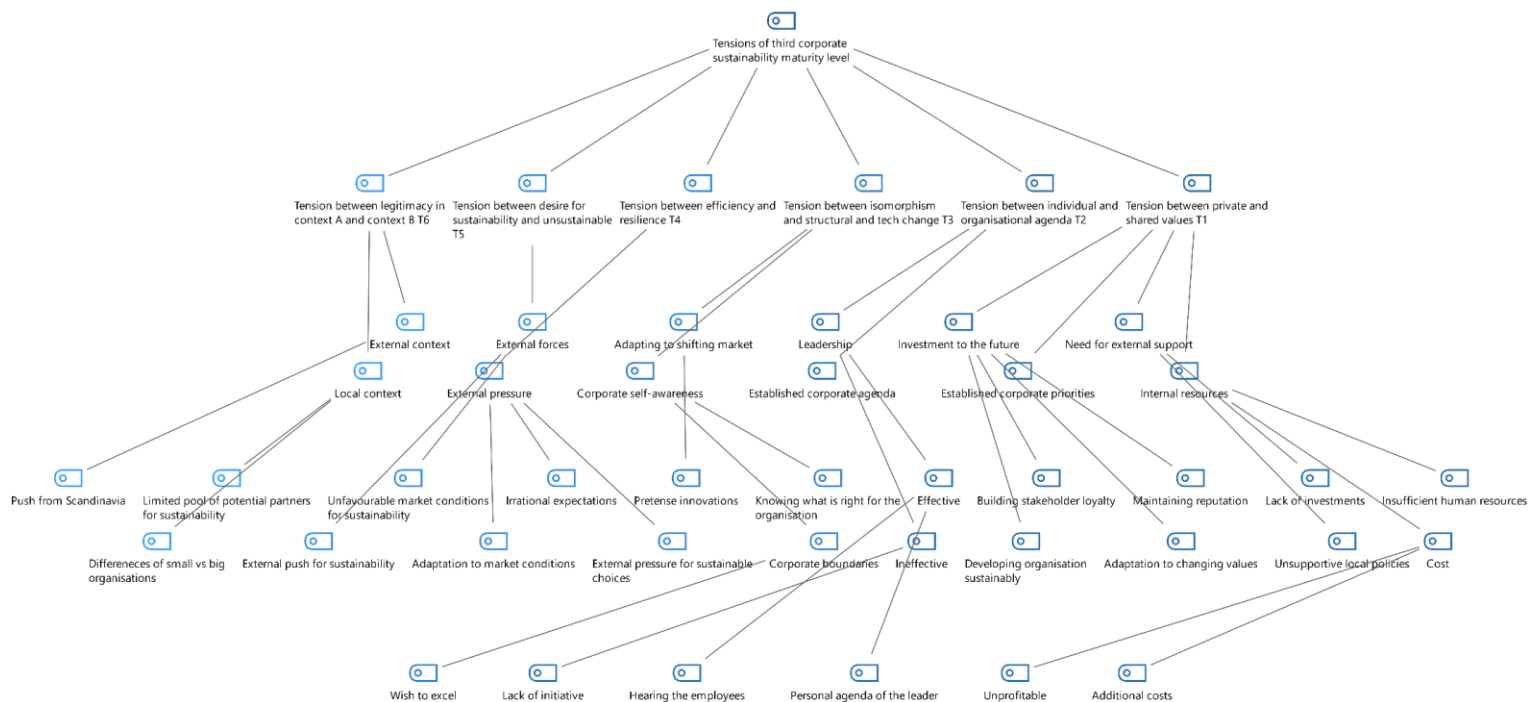


Figure A3. Category hierarchy for tensions of the third corporate sustainability maturity level

Annex 4. Statements of antecedents of tensions

Table A7. Statements of antecedents of tensions of corporate sustainability maturity

Organi sation	Testimony	Sub3	Sub2	Sub1	Cate gory
OrgN	“Management plays a significant role. What is good is that it is a change in culture, or we have also evolved since the Soviet times to have a dialogue between the people who bring up the idea to the leaders”.				
OrgR	“We are starting to focus on the sustainable pension funds with high indices of sustainability, which is something that may be difficult for the mass segment to understand, but from a business point of view, it is very important, because it is an indication to the market that investments are being redirected”.				
OrgF	“There are parts of business that are socially responsible and who master those technologies very well. They succeed, they are lucky, they have talented leaders, they take risks at some point, but they go through it. Then, they can collaborate and communicate, because they need innovative young people in their company”.				
OrgM	“Let us say if politicians do not do something, we start doing it and encourage them to do the same following our advice. If consumers do not know something, then our projects are for them to learn, to make them more aware. And, it goes without saying, that they have a huge impact on us, because what is expected of us shapes all our activities. Our activities are based on service, satisfaction of public need and public interest”.	Education of stakeholders	Changes in business	Positive changes	Culture
OrgR	“First, we target projects that have a positive impact on the environment or society. Second, we are trying to prevent all kinds of unsustainable projects by providing no or fewer opportunities to implement them. Anyway, our business strategy is not to punish, but to educate”.				
OrgR	“Lately, we feel quite comfortable going into society with messages that may or may not be very popular. Perhaps, the best example would be the theme of equal opportunities, the theme of diversity. Our society is not yet as mature as we would like it. However, we have made it a decision that it is one of the activities where we want to help society grow, even though we feel some risks to customer satisfaction, but we have taken those risks”.				

Organi sation	Testimony	Sub3	Sub2	Sub1	Cate gory
OrgN	“We believe that the organisations that do not have the idea of sustainability and do not live or develop in accordance with it; they will simply not be able to compete in the future, as both the consumer and younger generation become more and more demanding. It could be noticed in the clothing industry where sneakers are being made out of recycled plastic. The society is maturing, evolving, and inevitably, the same standards come to us”.		Changes in society		
OrgB	“We live in a very competitive society. If something happens, we do not talk about how to fix it. First, we talk about whether we have already identified who is to blame and how we will punish them. Business cannot differ much from the society where it acts”.	Competitive	Incompatibility with sustainability values	Unprepared society	
OrgO	“We had a great initiative with one of the pharmacies where, when buying toothpaste, you donated money to a fund that cures the teeth of women in difficult life situations. However, anyone was barely speaking or writing about it, since, as they said, this is a promotional message; thus, we should pay for it”.				
OrgA	“I would not say that we consider social, sustainable approach when calculating our prices. We have a naturally competitive market”.				
OrgI	“Take, for example, companies listed on the NASDAQ. They are required to report on social responsibility, but one cannot compare one report to the other because some organisations add 20 pages of narrative of how good they are doing, while others show numbers on their consumption and impact on the environment. At this point, the state should definitely be more regulating, demanding, publicizing”.	Lack of transparency			
OrgF	“I could not say today that our business is socially responsible, certainly not. ... those who work in the old paradigm, do not need it. They hide those things”.				
OrgI	“Most companies say that they would invest more in the social responsibility solutions if their customers, consumers demanded it. The companies in foreign supply chains feel that pressure and are doing it because of that. A consumer is not that aware to require sustainability of small Lithuanian companies. It is believed that they will do nothing; it will be business as usual. The business will work under these low requirements while we put up with it. ... If people cared more, the things would move definitely faster. This seems like a key factor to me”.	Low expectations			
OrgD	“We really want a quick result, but this is not the area where it is so easily achieved”.	I m			

Organi sation	Testimony	Sub3	Sub2	Sub1	Cate gory
OrgC	“We started it, but then, we ran out of will power, and it stopped”.				
OrgM	“I think one business challenge is not yet understood. A young professional twenty-seven to thirty-five-year-old man has a completely different salary; in terms of equal opportunities, he has a completely different opportunities than, for example, a 53-year-old professional fired from a large company who could not find a job for 5 years just because of her age and because she is a woman. And a really great professional. And I think that this is a huge challenge that is not yet understood by the Lithuanian business: the aging population”.	Unsolved social issues			
OrgN	“If a bank can do so much, then why does it do so little? Sometimes, it is better not to say or do anything, because it might raise additional questions”.	Conflict avoidance			
OrgB	“We are a very individualistic society that is unhappy but at the same time still running in the rat race”.	Individualis tic			
OrgC	“Research has shown that we are a fairly alienated society that lacks social contacts”.				
OrgB	“Lithuanian basic business or small and medium-sized business is compared with international examples like Ikea. It is then that we, who live in this reality, sometimes, make a mild mockery. Finding proportions is a very difficult thing. Because what all the promoters of social initiatives in business are doing now, they are very often relying on the wrong practices, and not on the examples that would be understood by the audience, which is more cruel, probably, more rude. It is much closer to the ground”.	Harsh			
OrgB	“We live in a very competitive society. If something happens, we do not talk how to fix it. First, we talk about whether we have already identified who is to blame and how we will punish them. Business cannot differ much from the society where it acts”.				
OrgB	“Probably, the general attitude of society would encourage business, all the companies, to be much more interested and engaged in those things, but apparently, business and politicians need to				

Organi sation	Testimony	Sub3	Sub2	Sub1	Cate gory
	understand one thing, what is the goal of our activity: is it just money or money plus a happy person or just a happy person. Probably, the society is still choosing money for the time being”.				
OrgJ	“Companies were surprised to learn that they could already do a lot, which would not necessarily cost much. ... Many people said that there are no funds for that, people to do it or time. Probably, what many have intended to say is that they just do not know how to do it, and there is a great lack of information and no understanding of it”.				
OrgF	“What I see is that business, sometimes, is a bit lazy. They see it as expensive. It is awful that companies are polluting, but to act otherwise, it is too expensive for them. I hope to see the tables turned in the near future as generations change”.				
OrgM	“Some companies that are unequivocally only for the profit neither own, want to own or discuss it. For them, it is unclear what they should be doing regarding the sustainability”.				
OrgM	“I am appalled by greed. Everything is based on the moral things. I say to myself, business responsibility is the responsibility of people, the responsibility of owners. Liability of profit holders. And it will be very difficult, until the human dimension changes”.				
OrgK	“It was visible in the state-owned enterprises that the aspect of money was very important. It is presented as very expensive and without any additional value”.				
OrgI	“In the course of my counselling activities, I have confronted with executives who really need the numbers to be placed in front of them. It is not enough to argue that research shows that you save overall because the employees will be more efficient. That is not enough. It is necessary to calculate how much they will save in this particular situation. And only then, they will do it”.				
OrgM	“We are still learning to communicate in Lithuania. There are only few companies that consult with their stakeholders. Some organisations even find it difficult to identify their stakeholders, see the value in that”.		of Lack a communication		
OrgI	“When there is a strong awareness and desire from the leaders, but the employees do not understand and they have to implement; then, there is a stalling and miscommunication. And when there is a reverse option: when employees are very willing, but the managers disagree because they do not see the point, people get very frustrated and just leave the company or put those projects in drawers”.				
OrgD	“Everything comes later to us”.		L		

Organi sation	Testimony	Sub3	Sub2	Sub1	Cate gory
OrgM	"Companies in Lithuania do not see the purpose of volunteering activities for employees or calculation of the company's footprint as good practices that could be taken as examples of the already working practices of the foreign organisations".				
OrgD	"I represent the communication and marketing department; we really work a lot in this area. These include interviews, reports on certain environmental and sustainability issues, media and dissemination of information".			Sustainability under communication in organisations	Perception of sustainability
OrgD	"I do not guarantee the quality of the answers, I am not particularly competent in this area, although I am the sustainability coordinator, I am not a specialist in that field. Basically, my role is supportive, coordinating. We have agreed with the administration that my essential role is to promote sustainability in various activities. ... We do not have any platform for gathering all sustainability initiatives in the organisation. I usually send emails and ask for information, after a month, I ask again. Maybe, after a while, it will become a habit, and people will, say, know that they can inform me, but so far, it is difficult to combine everything into one whole".				
OrgR	"Perhaps, we are an exclusive case, as our division is Communications and Sustainability. But if you leave this topic in the organisation under communication, which does not approach the business, does not have the access to the board, the business units, then, I think, it will not contribute to the success. The closer we bring the topic to the business, the clearer we will express the business arguments to the people who work with the business, translate them into their KPIs, their language, the formulas they understand, the greater the success will be. Because first, you need to sell the topic inside the organisation".				
OrgM	"I think the problem is that there is still a communication specialist in charge of business responsibility in a very large number of companies. He appears public according to his degree of understanding, on what he considers to be valuable in the public space".				
OrgI	"However, I would say that most of the companies that I have to deal with have a good perception of what is sustainability. Anyway, a narrower perception prevails in a wider society".			Perce ption	
OrgL	"Regarding sustainable development, our work is partly about coordinating the issue, perhaps, on the national scale. It is as if we should have a good understanding of what sustainable development is.			La ck	

Organi sation	Testimony	Sub3	Sub2	Sub1	Cate gory
	However, there are all sorts of nuances, who should take responsibility for it, whether we are just coordinating or are we just thinking about content”.				
OrgE	“I am now dealing with the question of what to call it when we renew our policies. Because we know the term of social responsibility. It is no longer clear what to call it. We are deciding whether a strategy for sustainable development or sustainability covers it, to what extent and in what context. The terms are changing, they are expanding, and they are covering more and more, I would say”.			Ambiguous terminology	
OrgR	“When watching the market, there comes a sense that CSR might be an expiring term. It has ambiguous connotations, such as those related to greenwashing, where on the one hand, we go and plant trees, but on the other hand, we can actually construct the waste pipe where we want to”.				
OrgD	“The perception is still quite narrow, but we are trying to expand it”.				
OrgJ	“In most cases, the companies did not even see the prevention of corruption or transparency as part of sustainability. It was seen as a separate thing and called an issue of hygiene. We have often had to tell the state-owned companies that trying to be as transparent as possible is also a part of sustainability”.			Limited/atomistic perception	
OrgJ	“A lot of people have said that they simply do not know how to be more sustainable. There is a lack of information, common understanding”.				
OrgJ	“A greater culture must emerge around it. We saw the beginning of this with an event where state-owned companies could share their good practices. People were so surprised that something was going on in other companies. There was such a natural and strong discussion on these issues that I was surprised that there were so many people who had not had that conversation before”.				
OrgM	“Meanwhile, the real problems are not just responsibility, as we know it; a sustainable organisation is not just about the environment; it is about many other aspects. When it is not talked about, when there are no clear provisions, then, I think, there is simply a loss of trust, sometimes, conflict. They are, of course, being addressed, but I think that a formal discussion about what is a sustainable organisation is valuable in an organisation of any size”.				
OrgM	“If you read a sustainability report of any company, you would find that they are participating in the ‘Darom’ campaign. And this is where their environmental responsibility ends. They have an ISO 14000 certificate, and they have an environmental management system, which is OK, but for the				

Organi sation	Testimony	Sub3	Sub2	Sub1	Cate gory
	common reader, the consumer, it does not say anything. It might be clear to the investor that the company is assessing its environmental impact, it has a system in place, but I think that very few companies have self-assessed their real environmental impact and have thought about how they can reduce it”.				
OrgM	“The state lacks basic education about what is sustainability, what are its instruments. In order to make them more aware, business responsibility has to be mainstreamed via policies. In other words, those Sustainable Development Goals are not just pictures”.				
OrgL	“It is not okay when sustainability is understood as filling in a couple of forms every year, something that needs to be done on demand from the higher ranks”.				
OrgL	“It may be time to reorient people, to understand what it is, why it matters, what value it brings. It is often not dared to act out of ignorance. Because, maybe, there is such a belief that it can be expensive, because we will suddenly have to see more, think more, go out of our small field, consider how much our decisions will affect the wider circle of people”.				
OrgK	“There has probably been a limited approach to corporate social responsibility at times. Some companies have a very good understanding of what constitutes a socially responsible activity. And some saw it as a single campaign that prevented them from further expanding their activities, because they did not know how to do it and what it was, what is the best way to do it”.				
OrgI	“In our society, the perception of social responsibility in the mass segment is still very immature”.				
OrgI	“The employees do not understand what an organisation does with social responsibility, what is social responsibility in the context of their organisation”.				
OrgP	“Corporate social responsibility is understood as a compliance with the basic laws. But not paying the salary in an envelope is an obligation to the state, financial transparency. It is for the companies to understand that social responsibility is not what the law dictates, because it is not social responsibility. It should equally be understood that charity has to go because it does not solve any problems”.		Adhering to the laws		
OrgD	“I think that in general, both at the university and, perhaps, in Lithuania, social responsibility or sustainability is often identified only from the environmental perspective in most cases. The activities are related to the air pollution or global warming issues. ... The perception is still quite narrow, but we are trying to expand it”.		Environ mental		

Organi sation	Testimony	Sub3	Sub2	Sub1	Cate gory
OrgJ	“In Lithuania, in my observation, the term applies to everything, but often, people seem to be talking about social issues, where such things, as environmental protection fall out of the context. Maybe, it was a good understanding, in a sense that we wanted to improve the program, apply the principles, and we all did a lot of volunteering activities together. Still, I do not think people had that complete, good understanding of it”.				
OrgR	“Anyway, the very topic of sustainability is not as relevant and popular in Lithuania as in Sweden, where there are no protests near schools. Doing it is not a guarantee that you will be noticed as doing something good to the society. Because the best thing you can do is to work with very sensitive topics. There are companies that have a purely CSR strategy, i.e., working with highly sensitive audiences, like ill people or children, which is very impactful for the consumer. In our society, the perception of social responsibility in the mass segment of society is still very immature. There was a sustainable brand index study conducted in the Baltics for the first time; the results state the same. We have a perception of social responsibility that it has to be something fresh from the countryside, raised by the grandmothers, or it is the work with socially sensitive groups”.				
OrgH	“We give out charity. If a sports coach or a priest comes and asks to donate some money, if we have some, we donate”.				
OrgM	“Sponsorship dominates. What are the most social actions today? Marathons. It is such a dubious social activity. Well, of course, the charity is needed, but I would try to link social actions to my core business. Let us say that I had one insurance company that organises marathons and does not even write about it in their reports, and I ask why? Why do you support them, and why do you not write about it? Their answer was that they take people's data and, if they agree, offer them insurance with the company. It seems to me there is such an interesting aspect in this case”.	Philanthropy	Social attributes		
OrgL	“I know that CSR is more often understood as a charitable activity, where we have examples like cake days and some kind of donations before Christmas, collecting money from the employees”.				

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