

**PLAYING WITH MAGIC LANTERNS:
THE NEW ZEALAND BUSINESS COUNCIL FOR
SUSTAINABLE DEVELOPMENT AND
CORPORATE TRIPLE BOTTOM LINE REPORTING***

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*The title of this paper owes acknowledgment to Robert Jackall's (1988) *Moral Mazes: The world of corporate managers*. Jackall notes that "magic lanterns" were the earliest devices for projecting images, being invented in 1644 by Athanasius Kircher – a Jesuit priest. He uses the metaphor to explore symbolism and public relations in the context of business ethics and social identities.

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ABSTRACT

Within the last 4 years a coalition of leading New Zealand businesses has formed—The New Zealand Business Council for Sustainable Development (NZBCSD)—with the avowed intent of acting as a catalyst for change towards sustainable development via the three pillars of economic growth, environmental protection and social progress. The Council through its members intends to promote eco-efficiency, innovation and responsible entrepreneurship. As part of the Council’s agenda, Sustainable Development (or Triple Bottom Line) Reporting is being actively encouraged and promoted through its membership organisations. Members commit to producing such a report within 3 years. This study reports on both the attempts of the Council to interpret and portray sustainable development and its reporting, and on the attempts of several of its members to develop triple bottom line reports. The study critically examines the NZBCSD’s position on sustainable development (reporting) through its web-site announcements and several other documents in the context of an older and wider literature on sustainability. The study also critically examines eight members’ reports through a qualitative textual analysis. Overall, we find that while these reports manifestly use the rhetoric of “sustainability” and “sustainable development”, we detect little reporting beyond what has traditionally passed for corporate social responsibility.

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Environmental action and environmental discourse, when carried on in the name of “sustainable development,” implicitly or explicitly position themselves with respect to the crisis of justice and the crisis of nature. Different actors produce different types of knowledge: they highlight certain issues and underplay others. How attention is focused, what implicit assumptions are cultivated, what hopes are entertained, and what agents are privileged depends on the way the debate on sustainability is framed.

Wolfgang Sachs, *Planet Dialectics*, 1999, pp. 77-78

INTRODUCTION AND BACKGROUND

It is now common place to find within the management, organization studies and accounting literature articulations on business and the environment that might be deemed incremental, reformist, narrow, conservationist, or “weak” in contrast to others that are considered critical, radical, broad, preservationist or “strong” (see, for example, Norton, 1991; Pearce, 1988, 1993; Shrivastava, 1994; Dryzek, 1997; Benton & Short, 1999, Jamison, 2001; Gray & Bebbington, 2000; Rossi *et al*, 2000; Bebbington, 2001). These two relatively, but by no means completely, distinct strands of thought link to broader societal discourses on environmentalism and/or sustainability. They have arguably arisen in reaction to growing concerns over humanity’s relations with the rest of nature, parts of humanity’s relations with the rest of humanity, the extent to which we are faced with an environmental and/or social crisis that might threaten our very existence and those of other species, and how we ought to address such issues.¹

Numerous business organisations, in an attempt to ‘demonstrate’ their behaviour is sustainable, are beginning to adopt environmental management systems, undertake social agendas, and issue stand-alone “sustainability” or “triple bottom line” (TBL) reports. The apparent purpose of such practices and reporting is for organisations to account to a more diverse group of “stakeholders” for their social and environmental impacts, as well as for their more traditional financial performance. Business-led commentators on organisational change (e.g. Schmidheiny, 1992; IISD/DT, 1993; WICE, 1994, NZBCSD, 2001) stress “win-win” solutions, “opportunities” and “challenges”: changes that are good for the environment and society, and good for business (i.e., reduced costs, competitive advantage), but also changes that require thinking beyond business-as-usual. ‘Eco-efficiency’ has become the *modus operandi* for many organizations and their promoters seeking to “create more value with less impact” (Stone, 1995; Milne, 1996; Gray & Bebbington, 2000; WBCSD, 2000; Hukkinen, 2003). Such practices are also being packaged and presented as means by which organisations are contributing to the sustainable development of society. Within this reformist agenda (Shrivastava, 1994; Egri & Penfold, 1996) of ecological modernisation (Hajer, 1997), technology, science, and economic progress remain largely unquestioned, and indeed, are arguably given a pre-eminent place in generating solutions to the problems of environmental and social crises (Dryzek, 1997; Rossi *et al*, 2000). Such an agenda also provides business with a central role in addressing such crises, and now a substantial literature has emerged that presents a ‘business case for sustainable development’ (for example, Porter and van der Linde, 1995; Hart, 1995; Elkington, 1997).

¹ Such a distinction, of course, is an oversimplification of the many variants of discourse that might be considered to have developed (see, for example, Dryzek, 1997; Lewis, 1992; Benton & Short, 1999; Jamison, 2001).

While the reformist agenda outlined above is a reaction to concerns about the state of the environment, and to some extent the impoverished state of many societies², it is also arguably in part a reaction to concerns that the traditional economic wealth maximising model of western societies might be the culprit (see, for example, Ayres, 1996; Eckersley, 1998).

Norton (1989, pp. 139-140) argues that “exploitationists” base their behaviour on the unquestioned assumptions of “material value” and “abundance.” Under the assumption of material value, all things remain valueless until mixed with human labour to produce value. And under the assumption of abundance, no shortages of natural resources exist because value is imparted by the only scarce resource, human labour (Norton, 1989, p. 140). Cairns (2001, p. 148) refers to “exceptionalism” and “exemptionalism” to make similar points.

Exceptionalists believe that some humans are vastly exceptional to most humans and, as a consequence, are entitled to a markedly disproportionate share of the planet’s resources. Without question the superwealthy are different from the ordinary citizen in some regard, having contributed to a sizeable technological advance or having exceptional financial acumen, or both...Exemptionalists believe that human ingenuity, technology, and creativity free humans from the laws of nature that limit and control other species (Cairns, 1999)...[they] believe that resources are infinitely substitutable and exhaustion of one will ultimately lead to the appearance of a substitute when there is enough economic incentive to do so. Thus, humans are the ultimate resource and the species is not limited by finite natural resources.

Falling real prices for resources, increasing rates of life expectancy, and so on are projected to continue into the future (see Simon, 1981). And the basis for these happy trends is the projected capacity of humans – *the ultimate resource* according to Simon – to continually invent new technologies and find substitutes. Lomburg (1998, p. 136), for example, recently concludes his chapter on energy trends with:

In the longer run, it is likely that we will change our energy needs from fossil fuels towards other and cheaper energy sources – maybe renewables, maybe fusion, maybe some as-of-now unimagined technology. Thus, just as the stone age did not end for lack of stone, the oil age will eventually end but not for lack of oil. Rather, it will end because of the eventual availability of superior alternatives.

This ‘growth forever’ or Promethean discourse (Dryzek, 1997, p.45) is one that dominates not only because of the selfish individualism of many, but also in part, because as Peron (1995, p. 24-25, emphasis in original) notes, “We know that humans *do* respond to incentives and change their behaviour. And this is the major reason the doomsday predictions have been wrong: they forget that people have minds.” Typified by Dryzek (1997) as the “so far so good” approach, it is also a discourse that dominates precisely because it does not necessarily require formal articulation, and represents the unspoken assumptions that form the basis on which so many humans continue to live.

Critics of reformism and strong sustainability

While the reformist eco-modern agenda stands in contrast to the exploitationism and exceptionalism of the traditional wealth expropriating of industrial capitalism, critics doubt

² Dryzek (1997) draws a distinction between “sustainable development” and “ecological modernisation”. While both assume economic growth go hand-in hand with environmental protection, and stand in contrast to “radicals” and “survivalists”, ecological modernisation is seen to play down issues of social justice and third-world development.

the extent to which it is actually a rejection of it, and whether it can deliver sufficient change, and soon enough. A number of these writers (e.g., Beder, 1997; Daly, 1973, 1992; Dobson, 1998; Everett & Neu, 2000; Gladwin, 1993; Gray, 1992; Gray & Bebbington, 2000; Gray & Milne, 2002, 2003; Milne, 1996; Norgaard, 1989, 1992; Welford, 1997, 1998) have doubted the business case and business-centred approach, and see within it a series of hidden tensions and inherent contradictions. Sachs (1995), for example, warns that much reformist discussion places sustainability in the shadow of development, and simply seeks to extend human-centred utilitarianism. For McDonough and Braungart (1998, p.4), eco-efficiency:

...works within the same system that caused the problem in the first place...It presents little more than an illusion of change. Relying on eco-efficiency to save the environment will in fact do the opposite – it will let industry finish off everything quietly, persistently, and completely.

While for Welford (1997, p. 28), businesses' attempts to address the sustainability agenda are a matter of deceit. They represent:

...not a break with what went before but a continuation of it. It adds an environmental [and now stakeholder] dimension to the development path but does not allow that dimension to radically change the path. In some ways it is a conjuring trick or a juggling act where industry espouses the need for environmental [and now stakeholder] action but never really tells the audience what it is hiding back stage.

As Gray & Milne (2004) observe, at the heart of the idea of TBL reporting is a subtle tension in which it is virtually impossible to imagine many situations in which a conflict of interests between financial expedience and social or environmental responsibility will result in the social or environmental being given precedence over the financial. Organisations in modern capitalism are designed to follow the financial and, to the extent that they do not, they will be "penalised by the market". Fineman (1996, 1997, 2001; see also Crane, 2000) for example, examines how corporate executives in the automotive, chemical, power, and supermarket sectors are dealing with environmental issues. The environment in the corporation he suggests is 'everywhere and nowhere', and:

Corporate environmentalism as an ethically-green, cultural response, is largely a myth. It fits uneasily into the current realities of trading and corporate governance. 'Business and the environment' is often a gloss which disguises practices which are more like 'business or the environment' (Fineman, 1994, p.2, quoted in Mayhew, 1997).

Fineman's (1997) interviews with corporate executives illustrate the inevitable trade-offs between financial ends and environmental ones. The social and environmental dimensions of the business will be – and, indeed can be - introduced only within (i) zones of discretion³; (ii) where there is no apparent conflict with the financial or (iii) where social and/or environmental issues actually have positive financial benefits (Gray & Milne, 2004). This, of course, is not a surprise, for that is what the system of capitalism demands, but a TBL report which was honest and complete would expose the tension between the social, the

³ There are, inevitably, areas of discretion and choice in any business. These are the places where alternatives can be considered (for example when there is a choice between suppliers or methods of manufacture) and where the financial can be treated as a secondary consideration (as in, for example, purely philanthropic donations). However, these areas will often be very small relative to the organisation as a whole. This is more likely to be true for quoted companies whose quarterly earnings will be watched carefully by the financial markets as opposed to private, non-listed companies which may be able to (for example) take dividend holidays whilst (for example) investment in new environmental technology beds in. Such zones are very unlikely to relate to the core of the business activities.

environmental and the financial, and the fact that the financial does - and must – dominate (Gray & Milne, 2004). It would expose what businesses can and can't do for society, and where society needs to regulate their behaviour. Discussion or (re)presentations of sustainability in TBL reports and elsewhere, however, may equally and deliberately obscure the contradictions and tensions that development implies for the environment (Sachs, 1993; Redclift, 1987).

The need to squarely recognise the tensions and contradictions that current ways of economic development imply for the environment and society is perhaps something that unites a number of critical theorists in accounting, management, organization studies, economics and political theory in their calls for 'strong sustainability'. As opposed to an organization- or techno-centric approach, emphasis is placed on the resource base, ecosystem services, people and other species. Broader and perhaps more romantic notions also extend ethics to a broader group of humans and other species in an 'eco-centric' worldview. Definitions of strong sustainability, however, emphasise not just an efficient allocation of resources over time, but also a fair distribution of resources and opportunities between the current generation and between present and future generations, and *a scale of economic activity relative to its ecological life support systems*. Wackernagel and Rees (1996, p32-40), for example, argue that sustainability is a simple concept that means: "living in material comfort and peacefully within the means of nature". They go on to elaborate (as do others – see, for example, Gray, 1992; Daly, 1973, 1992) that that means "nature's capital should be used no more rapidly than it can be replenished" that we need to learn to live off "the sustainable income" produced by natural cycles and that we must stop eroding the natural capital base that provides such a flow of services.

To bring about a sustainable future, McDonough and Braungart (1998), Sachs (1999), Stead and Stead (2004), and others argue that what is required is nothing short of a complete paradigm shift – an entirely new mental model by which humans (re)think their place on the planet in respect to other humans and other species. A model in which we recognise a healthy economy is inextricably and irreversibly linked to a healthy ecosystem, and where humans are part of nature, and stewards for nature (Stead and Stead, 2004, p. 34). And a model in which humans recognise their ethical responsibilities to other humans, now and in the future, and to other species. For McDonough and Braungart (1998) we need to design products and services such that they maintain and keep separate cycles of natural nutrients and cycles of technical nutrients, the latter of which continuously recycle in closed loops. If "waste is not food" it should not enter natural cycles. Such definitions and positions, as Zovanyi (1998, p. 151) notes, suggest there are clearly limits to the human enterprise, and there appears to be little evidence so far of sustainable behaviour at either global or lesser regional scales.

The New Zealand Context

Within the New Zealand context can be found proponents of each of the three 'positions' identified above: promethean, sustainable development and the triple bottom line, and strong sustainability. Associated with the promethean optimism of growth forever is the New Zealand Business Round Table (BRT) and its executive director, Roger Kerr. The BRT was founded in mid 1980s and has continued to promote its Friedmanite economic ideology ever since through Kerr's executive speeches, and through sponsored lecture tours of those preaching similar and supporting ideologies. Recent speakers, for example, have included David Henderson (anti corporate social responsibility) and Bjorn Lomborg (anti environmentalism). Kerr's speeches have used the above quoted remarks about oil depletion,

cited Prometheans like Julian Simon and Ronald Bailey (see, for example, Kerr, 2002) and recently suggested that “Sustainable Development and economic growth are quite consistent. Indeed, growth promotes sustainability.”⁴

Founded in 1999, the New Zealand Business Council for Sustainable Development (NZBCSD) has about 40 members ranging from very small consultancies to New Zealand’s largest manufacturers, retailers and service organisations (see www.nzbcSD.org.nz). Membership is by invitation only. The council itself is constituted of the CEOs of the member organisations. In addition, however, a small but active staff organise events, make presentations, manage the website and a newsletter, issue press releases and promote its activities and projects to wider forums. Potter (2001) traces the origins of the NZBCSD to a small number of prominent individuals (for example, Dick Hubbard, Michael Andrews, Stephen Tindall, Kathy Garden, Roger Spiller) and a small number of prominent events (CSR Conference, Paul Hawken’s book *The Ecology of Commerce*), but in part a key aspect of its emergence was the rejection of the right-wing market and economic ideology of the BRT. Since its inception, the NZ press, and the NZBCSD itself have been keen to distinguish it from the BRT. The NZBCSD has been proactive with zero waste, climate change, youth employment, schools partnership, and sustainable labelling projects. And these have recently been extended to include supply chain management, emissions management and economic incentives for sustainable development.⁵ The earliest of the projects the NZBCSD tackled, however, was the promotion of triple bottom line reporting, or what it refers to as sustainable development reporting (SDR). One of the conditions of Council membership is accepting a commitment to publicly release a TBL report within three years, and a key initiative was the development of a reporting guideline officially launched in 2002. Early TBL reporting examples to emerge from the NZBCSD members include Hubbard Foods, Meridian Energy, Mighty River Power, Sanford Seafoods, Landcare Research, Urgent Couriers, The Warehouse, and Watercare Services (Milne *et al.*, 2001, 2003a).

Until recently, articulations of strong sustainability thinking in New Zealand were virtually absent from the public and political agenda. New Zealand has always had a strong and outspoken conservation movement with strong and at times radical and preservationist attitudes (e.g., Forest and bird preservation society, Native Forest Action, Maruia Society, Federated Mountain Clubs), but these have tended to articulate concerns on specific issues (development proposals), or more generally for the protection of native flora and fauna. New Zealand has also pioneered fisheries management legislation, arguably based on principles of sustainability. The late 1980s and early 1990s also saw debate around the “principles of sustainable management” as part of the resource management law reform process, which ultimately led to the Resource Management Act (1991). But a recent, and more encompassing, statement on what sustainability means, and what it involves has emerged from the Parliamentary Commissioner for the Environment’s Office (PCE, 2002).⁶ Entitled *Creating Our Future: Sustainable Development for New Zealand*, the report provides an extensive and radical look at sustainability. In the preface, the report suggests:

⁴ This latter remark appeared in the *New Zealand Herald*, 4 April 2003, as part of an article titled “Wealth Creation environment’s best friend”.

⁵ Details on all these projects, including detailed progress reports for some of them can be found on the NZBCSD website www.nzbcSD.org.nz

⁶ The Parliamentary Commissioner for the Environment is an independent commissioner from Government, Business or any other group in New Zealand with the statutory authority (under the Environment Act, 1986) to make reports to the New Zealand parliament.

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

We [New Zealanders] are behind in our thinking and in the way we interpret the more holistic concept of sustainable development – a concept that embraces the human (social), environmental and economic dimensions of our lives...

The PCE's Office has also been keen to distinguish its thinking on sustainability and sustainable development from that espoused by the NZBCSD, which it considers "weak" and only likely to slow down ecological and social degradation rather than reversing it (PCE, 2002, p.35).

It is against this backdrop that we examine New Zealand businesses' response to the sustainability debate, and in particular the representations of sustainable development being constructed and promoted by the New Zealand Business Council for Sustainable Development (NZBCSD) and those of its organisational members. This paper builds on the earlier work of Ball *et al.* (2000); Bebbington, (2001); Bebbington & Gray (1993); Beder (1997); Gray (1992, 2001); Gray & Bebbington (2000); Livesey & Kearins (2001); Milne (1996); Milne *et al.*, 2001, 2003a; Owen *et al.* (1997, 2000, 2001); Potter (2001), and Welford (1997, 1998) by examining how the NZBCSD and its member organisations are (re)presenting sustainable development and locating these representations in a wider and more inclusive framework of other positions on sustainability, environmentalism and nature. We are interested in showing what the NZBCSD and its members define sustainability to be and, by corollary, what they define it not to be. We are interested in exploring how the tensions between environment, society and environment are acknowledged and presented. We do this by critically examining the way in which the NZBCSD and eight of its member organisations (re)construct and (re)produce the concept of sustainable development within the texts they produce.

APPROACH

In accordance with what is commonly referred to as the 'linguistic turn' in social theory (Alvesson & Kärreman, 2000; Rorty, 1967) this paper examines the use of language within a particular context. This examination of language use looks not just at language use as a way of representing, but also as a way of constituting social reality (Berger & Luckman, 1967). This study examines language use and (re)presentations within the New Zealand business context around the concept of sustainable development. In doing this we consider how a representation of a phenomena socially constructs our understanding of that phenomena and how context is important in this construction process (Fairclough, 1989; 1992). Agreeing with Livesey (2001) we believe this to be important as how corporations talk "about the natural environment is both integral to environmental management itself and a critical aspect of business sustainability" (p 83). As such, representations can be viewed as an organisation's "attempt to shape and manage the institutional field of which they are a part" (Hardy & Philips 1999, p.1) and as having an ongoing transformational effect on both the organisation and the concept of sustainable development itself (Livesey, 2002).

In this paper we have adopted what Philips and Hardy (2002) have referred to as an interpretive structuralist approach. This approach acknowledges two important

characteristics of language use. The first is the constitutive role of discourse. The second is the importance of context in the understanding of text. These are now discussed and then the data and analytic method presented.

Hall (1997) identifies three different approaches to representation, reflective, intentional and constructivist. The reflective approach believes that representations reflect meaning. Therefore proponents of this view believe that meaning already exists ‘out there’ and language is the medium through which this meaning is communicated to others. This view where language is understood to be “a transparent medium for the transport of meaning” (Alvesson & Karreman, 2000, p141) is often labelled as the conventional or structuralist view. The second approach known as intentional representation holds that language reflects what the writer or speaker wants to say, that is has an intended meaning. This perspective takes the transmission of meaning model as a given and, in our view, fails to acknowledge the distance between the author(s), text(s) and reader(s).

The third approach, constructivist, is one that we find most useful for this analysis. The constructivist approach to representation argues that meaning is not fixed but constituted through language (Demeritt 2001; Phillips & Hardy 2002; Potter & Wetherell 1987). “The main point is that meaning does not inhere *in* things, in the world. It is constructed, produced; it is the result of a signifying practice – a practice that *produces* meaning, that *makes* things mean” (Hall, 1997, p 24, emphasis in original). But going further, and following Cheney (1992) and Burke (1966), we might recognise that much if not all of our world is largely symbolic, and that symbols (words and others) are not merely representations of some other reality, they *are* the reality. “Words and images are magical in that they often bring something new into being” (Cheney, 1992, p. 176). Such a perspective moves from an essentialist position to one where meaning is constituted through the practice of language. This makes representation central to the process of the production of meaning. We argue that such representations are constitutive of the way that business has come to ‘know’ sustainable development and will constrain and enable particular actions and developments. In order to understand these representations and their effects we must also understand the context in which they occur (van Dijk 1997; Fairclough 1989, 1992; Fairclough & Wodak 1997).

Language use is explicitly bound in the notion of context. Thus representations do not occur in isolation but affect, and are affected by the context within which they are situated (Hardy & Philips 1999; van Dijk 1997). In order to recognise this context we position the findings among other representations of SD, making it possible to recognise that there are different meanings to the concept, and different ways of thinking and understanding about sustainable development. It is through this process that we attempt to bring insight into how business understands and thus deals with the challenge of sustainable development. It also allows us to identify effects, and potential outcomes, of this construction.

The Data

This study draws on two main sources of materials. A corpus of data produced by the NZBCSD was analysed. This data included materials posted on the association’s website and other documents, such as conference proceedings and publications. These materials provide articulations as to the meaning of sustainable development in the voice of the Council.

This study is part of a larger project which has involved content and discursive analyses of TBL reports. The first stage of this part of the research consisted of a content analysis using

a benchmarking tool from SustainAbility (see Milne *et al*, 2003a for results). In this part of the project we adopt a more qualitative approach and examine language use and representations within NZBCSD member organisations' texts. Texts selected for analysis were publicly available member 2001 triple bottom line reports. These are formal documents produced annually, which include information such as the environmental initiatives undertaken by the organisation. At the time eight such reports were identified. These were produced by businesses from a diverse range of industries and of varying size and ownership structures. The reporting history of the companies also varied⁷. A full list of the source data and TBL reports is provided at the end of the paper.

Coding and Analytic Method

The coding and analytic process involved a close examination of the documents and asking of the texts 'what are the representations as to what sustainable development means as evident through the language used within the report or NZBCSD document?' During this process we saw any instance of language use as being a piece of text, an instance of discursive practice, and an instance of social practice (Fairclough, 1992). This analysis was undertaken in two stages.

Firstly, we analysed the contents of the NZBCSD materials, the website and other documentation. This analysis identifies the main ways in which the Council discusses the concept of sustainable development and (re)presents this to external audiences. These multiple representations across the documents were collated to uncover a group of themes that were evident from the NZBCSD's discussions regarding sustainable development. Secondly, we examined the eight triple bottom line reports. A qualitative analysis of all the reports by two independent reviewers was undertaken which involved an identification of representations of sustainable development presented within the eight reports. These were then categorised into themes. The themes were identified by analysing patterns of language use. We looked for how the reports talked about sustainable development and examined across all the reports what was similar and points of divergence. Initially we found it surprising that similar statements and phrases were being used across reporters. As we investigated further we found that similar statements had also appeared in the NZBCSD's literature. There were in fact a number of examples of "language sharing". These patterns were pulled out and form the basis of the five themes we discuss in this paper. The remainder of this article will overview these findings and reflections and conclusions with respect to these.

RESULTS

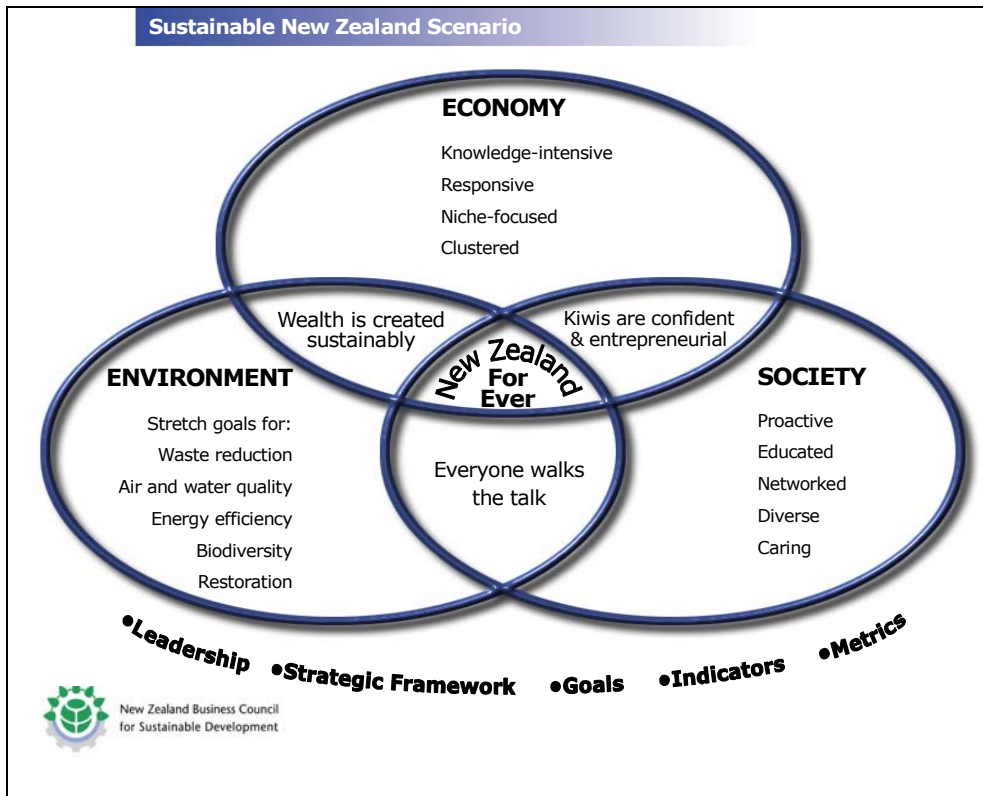
The New Zealand Business Council for Sustainable Development

Sustainable Development

The NZBCSD conceives of approaching sustainable development via "the three pillars of economic growth, environmental protection, and social progress", and has set its mission to be a "catalyst for change", and "promote eco-efficiency, innovation, and entrepreneurship" (NZBCSD, 1999, 2001, 2002). A further key aim of the NZBCSD has been to influence policy development, and a particular mechanism the NZBCSD has employed from early on are "leadership forums". As Roger Spiller, previous Executive Director of the NZBCSD, states:

⁷ see Milne *et al* (2003) for more information on the companies involved

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



Source: NZBCSD website, www.nzbcscd.org.nz

Despite the arrogance that “50 minds” could provide a definition of sustainable development for New Zealand, there is some indication, taken from presentation slides at the first leadership forum⁸, that a broader more inclusive conception of sustainability was possible than subsequently emerged in the vision. At that time the NZBCSD suggested the following perspective in answer to the question “What is sustainability?”

⁸ The powerpoint slides from this forum are available on the NZBCSD website at www.nzbcscd.org.nz



Source: Leadership Forum, NZBCSD Website

Not only does this slide include reference to “ecological systems”, “life-sustaining functions”, “social and ecological limits”, “future generations” and issues of equity, other slides and commentary refer to “ecological footprints...demonstrating that current patterns of production, consumption and waste management are unsustainable”, that “we need two more planets to sustain everyone at US standards of living”. Sustainable development was acknowledged as being about “promoting social outcomes too”, “social accountability” and a need for “full environmental and social costs”. Sustainability was also about “balance, but not trade-offs”. While these early slides also contained ample reference to “technological innovation”, “market-based sustainability”, “eco-efficiency”, and “business viability” being based on being “financially sound”, they clearly demonstrate an awareness of wider issues of sustainability that have entirely disappeared from subsequent NZBCSD pronouncements.

The Business Case

Indeed, having established its vision for a sustainable New Zealand, and in sharp contrast to any wider notions of sustainability, the Council has moved on to strengthen and consolidate its “business case” for sustainable development. Spiller suggests:

There are many cases that can be made for sustainable development: moral, ethical, religious, and environmental. While all of these cases are valid (and as individuals we may believe deeply in them) the NZBCSD is essentially a business council, and therefore we emphasise the business case. The case has a financial bottom line (Roger Spiller, NZBCSD Executive Director, NZBCSD 2002 Annual Review, p.2).

Eric Barratt (Vice Chair, NZBCSD) echoed these comments (verbatim) when addressing another Business Leaders Forum in September 2002.⁹ On numerous occasions¹⁰, potential council members are informed that:

⁹ This later forum was to launch the World Business Council’s latest book “*Walking the Talk*”.

¹⁰ See, for example, Spiller (2001), Barret (2002), NZBCSD 2002 Annual Review, NZBCSD Business Plan 2002-2003, NZBCSD Guide to Sustainable Development Reporting 2001.

...the NZBCSD allows companies to contribute their experiences and thinking to the policy debate on sustainable development... In short, companies gain competitive advantage. They exert greater influence on the framework conditions under which they operate by being represented by a credible advocate... All this helps companies operate more effectively, and gives them an edge on the competition by being aware, ahead of others, and thus able to anticipate the emerging environmental and social trends, which might impact their business. (Spiller, in *Boardroom*, February 2001, p. 2).

Further articulating the benefits of being involved in sustainable development, and the Council, businesses are being told that “doing good leads to doing well” and more specifically that involvement leads to:

- Increased financial return for and reduced risk for shareholders
- Attracting and retaining employees
- Improving customer sales and loyalty
- Growing supplier commitment
- Strengthening community relations
- Contributing to environmental sustainability¹¹

While the latter two aspects to the case at least hint that some wider notion of responsibility and accountability to society and for the environment might have been retained, they are often presented in terms of their economic and instrumental value to the business organisation. In advocating a case for sustainable development reporting, for example, the NZBCSD suggested such reporting would “comfort and reassure stakeholders regarding a company’s management values and approach to business”, and it can “...potentially lessen adverse comments from the community about a business and enables the company to profile the positive contribution it is making to the community” (p.9). Further, such reporting can “assist businesses in identifying opportunities for reducing waste, and thereby costs...” (p.10). These extracts appeared in *The NZBCSD Sustainable Development Reporting Guide for New Zealand Business (2001)*, which was subsequently publicly released in 2002 as a *Business Guide to Sustainable Development Reporting*. In the process of revising the guide for public release, however, direct reference to “contributing to environmental sustainability” has disappeared, and more generally appears to have been transformed into “reduce environmental impacts and associated costs” (Spiller, NZBCSD 2002 Annual Review, p. 2).

¹¹ These benefits are also echoed by other New Zealand organisations keen to promote business involvement with sustainable development projects, and triple bottom line reporting. The sustainable business network (www.sustainable.org.nz), for example, state that ““sustainable development makes good business sense”, and go on to list an almost identical set of benefits. For a similar list, also see the New Zealand Centre for Business Ethics and Sustainable Development (www.nzcbesd.org.nz). Similarly, a visit to many accountancy firms’ websites reveal a host of references to: “Adding Value Through Sustainable Development” (www.icanz.co.nz), “A sustainable business enhances long-term shareholder value by addressing the needs of all its relevant stakeholders and adding economic, environmental and social value through its core business functions” (PricewaterhouseCoopers, 2002, www.pwcglobal.com), and “Reduced risk exposure and liabilities, more efficient use of resources and the development of new markets for green products and services. Some businesses are also benefiting from an enhanced reputation and loyalty with their customers and suppliers as a result of their commitment to SDR.” (Sustainability Reporting, DeloitteNZ, 2002, www.deloitte.co.nz). Landcare Research, a prominent member of the NZBCSD, who also offer TBL consultancy services, too, argues a case for organisational TBL on the grounds of building relationships, managing risk, enhancing internal management, contributing to sustainable development, reducing costs, benchmarking, and gaining competitive advantage. (see, Triple Bottom Line Advisory Service, Landcare Research, www.landcareresearch.co.nz).

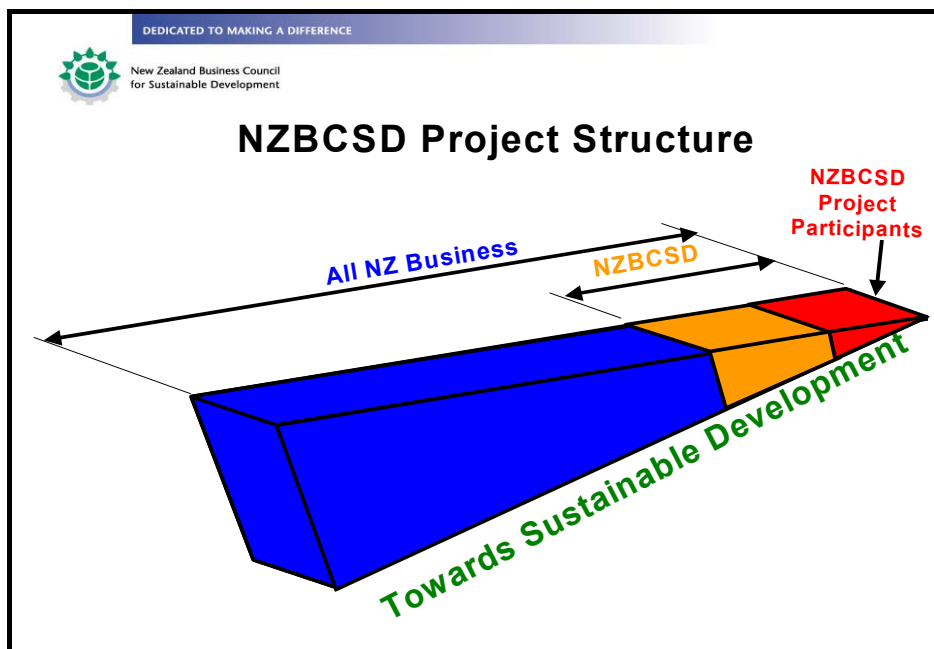
Actions not words

Another aspect to the NZBCSD’s approach is its pragmatism. Participants at the initial leadership forum were told the NZBCSD is “not just about talk”, and were invited to consider several projects the NZBCSD had initiated including its schools partnership programme and its sustainable development reporting project. Since then, other leadership forums, a national conference, and other projects have been initiated, and, borrowing from the WBCSD, the NZBCSD has adopted slogans like “dedicated to making a difference” and “walking the talk” — the theme to the inaugural sustainable business conference in 2002. Stephen Tindall (NZBCSD Chair) recently reiterated the point when he suggested belonging to the council meant participating in the projects using your own resources, or “we ask you to leave...we believe in actions not words.” (Tindall, quoted in the *NZ Herald*, 31 March, 2003).

Coupled with its slogans, the projects represent tangible evidence of the Council’s pragmatism, and that members are actually doing something. The council has also sought central and local government, and NGO partners in these projects. Such partnerships, which include partners providing funding, have included the Ministry for the Environment, the Ministry for Economic Development as well as the Mayor’s Taskforce. Such partnerships, the NZBCSD argues, “...are increasingly viewed as the most effective route to social cohesion, environmental stability, and equitable economic growth.” (2002 Annual Review).

Journeying

The NZBCSD projects are also portrayed as the “thin end of the wedge”, and as the basis on which to advance “towards sustainable development”. Indeed, the metaphor of ‘a journey’ is one that looms large in many NZBCSD publications, and more generally in much business and political discourse on sustainable development (Milne *et al*, 2003b).



Source: Business and Sustainable Development, Presentation by Jo Hume, NZBCSD Operations Manager to Environmental Managers’ Forum, 15 July, 2002.

In the NZBCSD 2002 Annual Review, for example, the diagram carries the heading “Leading the way towards sustainable development” with the following caption:

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

Reference to journeying also appears in the Forward to NZBCSD *Business Guide to Sustainable Development Reporting (2002)*, in which Roger Spiller concludes "...I wish you all the best in your sustainable development journey" (p.3). The Executive Summary of the same guide also refers to "NZBCSD member organisations that have embarked on the SDR [sustainable development reporting] journey...(p.5). Similarly, NZBCSD Chairman, Stephen Tindall, emphasises the 'waste journey' as follows:

We've written this Industry Guide to Zero Waste to show businesses how to capture the significant benefits of eliminating waste...The Guide tells some great stories about 8 NZBCSD companies and their people that follow Zero Waste. The Guide is not a technical manual but a roadmap for the Zero Waste journey that starts with 5 key steps (1) Take Direct Action, (2) Change the Rules, (3) Foster New Ideas, (4) Communicate and Educate, (5) Monitor and Feedback. I challenge New Zealand businesses to commit to the Zero Waste journey. Experience shows it will pay a dividend. (p. 2, *Industry Guide to Zero Waste*, August 2002, NZBCSD).

Even the *Business Guide to Youth Employment (2003)* could not escape references to journey, where businesses are invited to "Join in the Youth Employment Journey", and where we are asked "If, like us, you believe that our country should be a place of opportunity for all, then please join our journey to achieve 'zero waste' of New Zealanders. (p.12, *Business Guide to Youth Employment*, March 2003, NZBCSD).

The journey metaphor is not only being used to encourage participation in worthy endeavours, it is also being used to signal worthy participants, and, as the following quotations show, companionship and camaraderie, and progress.

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

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

The run up to the 2002 inaugural sustainable business conference, in fact, seemed to encourage even stronger statements. Not only were business council members "on the road to contributing towards sustainable development", they considered themselves as getting there. Moreover, the references seemed to become increasingly about producing "sustainable business".

Sustainable development offers business the ability to increase returns and reduce risk...It is led by individuals and business who know there is more to good business than the next quarter's bottom line. It is not business as usual and it is not necessarily easy...The council's projects answer the why and how of sustainable development...business is an indispensable part of the solution to the problems of the world...sustainable development

is good for business and business is good for sustainable development (Spiller, *NZ Herald*, 24 October, 2002).

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

NZBCSD Members' Triple-Bottom-Line Reports

Sustainable development as a journey

Reference to journeying is also prevalent in the early TBL reports. Landcare Research and Watercare Services, both established reporters, did not invoke the imagery of a journey to the extent of the other reporters.¹² The early reporters represented sustainability as a journey in three key ways, to depict sustainable development as a process, to explain the transformation of the company and its activities (journey to TBL reporting) and to highlight that progress is occurring.

Reporters often depict sustainable development as a process, and, to capture movement along this process, use the journey metaphor. Meridian Energy's 2001 report, for example, suggests "Nevertheless we recognise that we are at the early stages of the sustainability journey" (p5). Underlying this statement is the identification that the company is a long way from being sustainable, but through the use of the metaphor they are engaged in the process of sustainable development.

Through focusing on the journey of sustainable development the reporting companies do not have to deal with some of the harder issues, e.g. identifying or describing an end point (Milne *et al*, 2003b). In their report, Mighty River Power identify that there is no end point - the destination is not definable. "And there is no defined end point – the commitment is to a journey" (2001, p17). The reporting companies also often identified the publication of a report as a sign of this commitment. "As part of producing this report Hubbard Foods reaffirms its commitment to continuing down this path" (Hubbard Foods, 2001, p4).

Another way the journey metaphor is used is to illustrate that the company, and the company's activities, are transforming. Urgent Couriers, for example, "...started down the path of sustainability by introducing an environmental management policy in 1996" (2001 report, p6). As perhaps expected, these transformations are largely positive and sustainable development is portrayed as something that helps improve the performance of the organisation. Meridian Energy's 2001 report, for example, suggests "We see sustainability as a journey to improve our performance across all aspects of our business" (p3), while Mighty River Power emphasises its future orientation, suggesting "Our commitment to sustainable development is finally about the way that we want to take our business forward into the future" (2001 report, p29).

¹² Landcare's first report, however, released in 2000, contains ample reference to the sustainable development journey and its nuances, with the Chief Executive's statement (p.4, 2000) in particular making reference to sustainable development being "not a destination, but a direction", with a need for radical targets to make "significant progress along the road towards sustainable development", and the report showing "our current progress and future direction".

Expert management: sustainable development as the means to an end.

A strong theme to emerge from the reports is that measurement, management, and expert control will lead to sustainable development. This theme was evident in two major ways: (1) what can be measured can be managed — and this is often seen as a rational process tied to eco-efficiency, and (2) in some cases, the future success and continuation of the business was directly tied to a resource base that needed careful management.

Companies, through a variety of ways (e.g., scientific data, benchmarking, targets, and performance indicators), seek to communicate a sense of control and progress towards sustainability. Landcare Research, for example, state that:

...the old adage is true: what gets measured gets managed. At Lincoln, our main site, electricity usage has been monitored and staff informed monthly by email. The programme has led to savings of \$303,000 over five years (2001 report, p10).

A year earlier, Landcare told us “We have recognised that to have policies is not enough—that having meaningful targets and monitoring their achievement is what counts” (2000 report, p.4). Watercare Services’ report, too, communicates a strong sense of measurement, management, and control. The report is littered with scientific data that gives the distinct impression that measuring and managing will lead to sustainability or that sustainable development means measuring and managing the organisation’s resources. For example, Watercare report that “Sustainable development also requires us to monitor consumption patterns, technology, manage risk and review the general business environment” (p5), and that “We are equally conscious that sustainable development means having the right people at all levels of the company” (p5). Measurement and management is also often strongly reinforced by the verifiers of these reports. Tonkin and Taylor’s (a NZ science-based auditor firm) advice to Landcare, for example, suggested “In future reports, more comprehensive, quantified data and trends should be able to be reported” (2000 report, p. 51), while the advice from URS (another audit firm) to Meridian Energy suggested:

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

The need and rational basis for expert management is also communicated as being linked to the very existence and success of several of the reporters. Sanford fisheries, for example, report that “Minimising the impact of our operations on the environment and protecting the resources that we rely on are vital aspects of our business” (2000/2001 report, p2). Similarly, Mighty River Power argue that “...responsible resource use touches all three elements of sustainable development — economic, environmental and social and, ...is a key part of whole company performance (2001 report, p. 16). It is about “how to ensure that it [the organisation] can continue indefinitely into the future to hold the community’s licence to operate” (Mighty River Power 2001 report, p.16). The clear implication from these extracts, and one that is linked to our next theme, is that only an irrational management team would do anything other than operate their business in a way that did not sustain the underlying resource base on which the organisation exists.

Sustainable development as being both good for the environment and good for business

Again, the reporters echo a strong theme to emerge from the pronouncements of their umbrella council: that of “doing well by doing good”. And this, of course, is the “business

case” for sustainable development. Sustainable development is linked with a “win/win” situation throughout the reports. “[M]aintaining economic viability is intrinsically linked with the ‘people and planet’ commitment” (Urgent Couriers, 2001, p7). The win/win scenario manifests itself in various ways through out the reports, but fairly common aspects concern eco-efficiency gains (less inputs, less waste, and therefore less costs), competitive advantage (greater market share, greater sales revenues), and better risk management (less regulatory costs, protecting existing sales).

At The Warehouse, for example, “...a small team within the Warehouse has made substantial savings on company energy costs” (2001 report, p20), while at Sanford Limited “successful management of these environmental issues can have many benefits, such as: ... Reducing costs by managing consumption and minimising wastage of resources such as fuel, water and electricity” (200/2001 report, p.4). Hubbard Foods see other benefits including increases in “...worker morale, profit and increased competitiveness” (2001 report, p1 *Environmental Section*), and Urgent Couriers aims with its report to provide “quantifiable, independently verified testament of Urgent Couriers’ achievements to differentiate it in a competitive market place” (2001 report, p. 7). Significant benefits from reporting are also noted by Mighty River Power when noting “reporting on the improving social performance of a business enhances its reputation, increases shareholder trust, creates new commercial opportunities and eventually lowers costs” (2001 report, p. 13).

Sustainable development as committed to, and caring for/about stakeholders

All of the reports contain a strong emphasis on commitment to and caring for their stakeholders. Indeed, “commitment” is probably the most repetitively used word in these reports. Sanford Ltd, for example, report “By acting in a socially responsible manner and demonstrating our commitment to our staff, the communities we operate in and the future of New Zealand, we ensure staff and community support” (2000/2001 report, p. 2). Likewise, from Hubbard Foods, we read the company will deliver its vision through *inter alia* “a commitment to provide hope and inspiration to all stakeholders associated with the company.” (2001 report, p. 2). Watercare Services suggest that:

Demonstrating the company’s commitment to sustainable development means recognising its role in the fabric of wider society. It also means the company must build strong relationships with, and create value for, stakeholders (2001 report, p35).

Most of the reporters saw their reports as a means to communicate with their stakeholders in “...an open, honest and transparent way” (Hubbard Foods, 2001 report, p1; The Warehouse, 2001 report, p. 5), and tended to emphasise “responsibility”, “accountability”, and “dialogue”. Indeed, several of the reports include the results of surveys and other consultative measures used to “engage” stakeholders, and while the motivations for such engagement are often couched in terms of responsibility and accountability, several reporters are also candid enough to report the instrumental benefits of such activities, echoing again, the business case. As Mighty River note “Stakeholder dialogue is also an opportunity to build trust and company reputation...” (2001 report, p. 20), and as The Warehouse states:

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

A range of stakeholders are identified by the reporters and typically include employees, local communities, consumers/customers, shareholders, suppliers, and in some cases the media, government, Tangata whenua (indigenous people of New Zealand), the Business Council, NGOs and schools/educational establishments. By far the greatest attention across the reports is given over to employees, local communities, and customers, excepting the publicly-listed companies of Sanford and The Warehouse, who also give considerable attention to shareholders. In conceptualising stakeholders, Landcare Research was slightly different than other reporters. While the CEO refers to stakeholders in his report, the report thereafter refers to ‘partnerships’ and that “developing effective solutions to environmental problems requires close partnerships between researchers, stakeholders and collaborators in central and local government agencies, business enterprises and local communities”. (2001 report, p. 26). This distinction, which reflects the nature of Landcare’s ‘products’ — research and consultancy — continued through the section of ‘stakeholders’ and gives the impression of the relationship being more mutually beneficial, closer and productive. Landcare’s report also more so than others creates the impression of its wider role in New Zealand society.

Sustainable development as a balancing act

Some reporters (e.g., Hubbard Foods, The Warehouse) do refer to the “dilemmas” and “challenges” they face in meeting the conflicting demands of stakeholders. However, they rarely report how the company has actually resolved them, or in whose interests. Most often, the reporters deal with this issue of conflicting demands with reference to “balancing”. When the triple bottom line approach is adopted it appears the way to deal with any competing interests is through balance. And since sustainability or sustainable development is seen as synonymous with the triple bottom line, it too becomes a balancing act. The most obvious example of this is found in Mighty River Power’s 2001 sustainability report, which is titled ‘An Intricate Balance’. Balance, indeed, is perpetuated throughout the report with statements such as: “... we are committed to keeping all the factors, all the issues and the company’s aspirations in balance – an intricate balance” (p.29), and “Intricately balancing sometimes competing needs is complex and our challenge is to maintain that balance within a world that is changing rapidly” (p.11). Meridian Energy, likewise, refer to striving to attain a “delicate balance” in “achieving outcomes where all interests can be met to the best of our ability” (2001 report, p. 12)

Balancing, then, is seen as a difficult challenge, but one that is both an essential element in becoming a sustainable company, and an essential objective for leadership. “Our decision to report triple bottom line is a further declaration of The Warehouse’s commitment to being a socially accountable and sustainable company in balancing our economic, social and environmental goals” (2001 report, p.1). “Stephen Tindall [Founder and Chairman] has long been passionate about ensuring The Warehouse balances the needs of these stakeholder groups...” (2001 report, p. 1). Similarly, reporting itself, as Watercare Services illustrates, can serve “...to provide stakeholders with a balanced view of the company’s role in society...” (2001 report, p.5).

Despite these references to balancing, however, they need to be judged in perspective, and an overwhelming sense gained from the reports is that business is capable of simultaneously satisfying all demands — there are no trade-offs. Indeed, for these businesses, sustainable development is largely defined in this way. Conflicting factors often appear with little or no comment about the tensions that might exist in achieving them. Mighty River Power, for example, in citing the UK’s *Strategy for Sustainable Development*, imply a capacity to simultaneously achieve “social progress which meets the needs of everyone”, “effective

protection of the environment”, “prudent use of natural resources”, and “maintenance of high and stable levels of economic growth and employment” (2001 report, p. 17).

DISCUSSION AND REFLECTION

Our analysis of the NZBCSD’s literature and pronouncements suggests an initial willingness to acknowledge the broader and more challenging aspects associated with the concept of sustainability, as more recently and fully articulated by the Parliamentary Commissioner for the Environment’s Office (PCE, 2002). Concern for “social and ecological limits”, “future generations”, and protecting “ecological systems” and “life-sustaining functions”, as well as dealing with unsustainable “patterns of production, consumption and waste management” were certainly issues canvassed at the initial leadership forum. These aspects of sustainability, however, were rarely made public and have since disappeared. Instead, the NZBCSD has moved to consolidate a position on sustainable development that is more reformist and incremental. The NZBCSD’s business case for sustainable development (reporting) is clearly entity focused, strongly argued on economic grounds, and strongly couched in terms of increased financial returns, enhanced reputation and reduced risk for organisations. Consequently, while the NZBCSD claims to have produced a vision of sustainable development for *New Zealand* from its initial leadership forum, much of the subsequent articulation of its business case has tended to produce a narrower argument for sustaining *business*, and perhaps more particularly, *their own businesses*. Indeed, we observe a growing reference not to business contributing to the sustainable development of New Zealand, but to growing “sustainable business”, and it is telling that Roger Spiller’s (then Executive Director of the NZBCSD) remark that “sustainable development is good for business and business is good for sustainable development” should bear such a striking resemblance to Roger Kerr’s (Executive Director of the Business Round Table) remark that “Sustainable Development and economic growth are quite consistent. Indeed, growth promotes sustainability.”¹³ While apparently rejecting the mantra of the “business of business is business”, we detect the NZBCSD appears to increasingly refer to more conventional business aspects of its mission and position on sustainability.

A key metaphor invoked throughout the literature and pronouncements by the NZBCSD and its members is journey. One key advantage gained through the use of this metaphor is to limit the focus on the ‘journey’, and thereby concentrate on current and future actions. By conceptualising sustainable development as a process, companies are able to celebrate their achievements without drawing attention to things yet to be achieved, or things that can never be achieved. The journey metaphor connotes forward movement, and highlights that progress is occurring. Furthermore, this concept of moving forward is associated with some positive traditional business notions such as continuous improvement and progress. Thus the journey metaphor is used in the reports to highlight progress, and the perception that the reporting company is moving forward rather than standing still.

The reporting companies also consider that the right means will lead to the correct result and that ultimately their contribution to sustainable development is about the measuring and

¹³ This latter remark appeared in the New Zealand Herald, 4 April 2003, as part of an article titled “Wealth Creation environment’s best friend”. The Business Round Table is an older association of leading NZ businesses and is widely known for its pro-business, right wing, and free-market ideology and advocacy of business issues in New Zealand. Ironically, over the years the NZBCSD and the BRT have been, and continue to be, portrayed as contesting vastly different positions on business and its relationships with society and the environment.

management of resources.¹⁴ These same companies suggest it is not possible to define an end point for sustainability or sustainable development, which rather begs the question how it is possible to measure progress *towards* sustainable development? If it is not possible to determine where you are heading, how is it possible to know you are getting there? Sachs (1999) discusses the consequences of development and economic growth discourse as a never ending race without a finish line, and in many ways the NZBCSD's discussion of "sustainable development" parallels this discourse. The journey metaphor invokes the image that the NZBCSD and its members are different from those conventional businesses that have not joined the journey. And, in part, they are different. They have openly avowed to be more eco-efficient (manage waste and energy flows), and to be more caring of and sharing with a wider group of stakeholders than those traditionally acknowledged by business.

Sustainable development as corporate social responsibility

But in what ways is this notion of sustainable development different from organisations that have historically practised and reported on being a good corporate citizen or being socially responsible? In defining "stakeholders", for example, both Hubbard Foods and Mighty River Power borrow from Freeman's (1984) oft-quoted remark that a stakeholder is "any identifiable group or individual who can affect the achievement of an organisation's objectives or is affected by the achievement of an organisation's objectives." The reporters tend to conceive themselves at the centre of relationships with stakeholders (e.g., Watercare Services, 2000 report, p. 12; 2001 report, p.35). As such, then, the conception is not what is the position of our company in wider society (eco-sphere) but how does everyone interact with us. And while most reporters do focus on both impacts they have on stakeholders and the impacts stakeholders have on them, it is clear that the focus in most cases tends to be on the direct and immediate relationships between the organisation and each stakeholder group, and typically on the positive impacts the organisation is having on each group. Wider social issues of equity and social justice (Gray and Bebbington, 2000; NEF, 2000; Owen *et al.*, 2000) are absent from these reports and so from their conceptions of sustainable development.

In many ways the NZBCSD's position on sustainable development is no different to that recognised, argued for, and practiced for years as corporate social responsibility. The NZBCSD has come to know sustainable development and sustainability as we know corporate social responsibility.¹⁵ Early references to corporate social responsibility tended to focus on decisions and actions that went "beyond the firm's direct economic and technical interests" (Davis, 1960, p.70; Davis and Blomstrom, 1966), or responsibilities and obligations to society that went beyond "economic and legal obligations" (McGuire, 1963, p. 144). Also contained in some of these early definitions is reference to the "expectations of the public" (Frederick, 1960), "voluntarism" (Walton, 1967, p.18), and "concern for the ethical consequences of one's acts as they might affect the interests of others" (Davis, 1967, p.46). Johnson (1971, p.50) also makes an early reference to stakeholders by referring to management balancing a "multiplicity of interests" and responsible enterprises taking into account "employees, suppliers, dealers, local communities and the nation".

¹⁴ The measurement/management mentality, however, has not gone unquestioned by all reporters. Mighty River Power, for example, have questioned whether "For some organisations measurement is an end in itself" (2001 report, p21). They have also noted that: "Quality, not simply quantity, is a core element within sustainability. And quality is a difficult thing to measure" (p21).

¹⁵ Carroll (1999) provides a fascinating historical review of the concept of corporate social responsibility from the 1940s through to the 1990s, and some of the following references are drawn from that work.

Similarly, the notion that business might benefit from such an approach is also well established. Not only have recent reviews of studies focused on economic and social performance shown that to a point social responsibility pays (see Orlitzky *et al*, 2003; Margolis & Walsh, 2003), but the idea that a “business case” exists for corporate social responsibility can be found, for example, in Bowman (1973) and Bowman and Haire's (1975, 1976) early studies of corporate social responsibility. Underpinning that work is clear reference to Cyert and March's (1963) notion of the corporation needing to maintain a viable coalition of all its constituents merely to perpetuate itself, and for corporations or rather their “dominant coalitions”¹⁶ to reduce or avoid uncertainty by obtaining a negotiated environment. It is upon this basis that Bowman and Haire (1975, p. 54) see corporate social responsibility as “a diagnostic sign of an appropriate posture in dealing with a multivectorred, changing environment.” Bowman and Haire suggest social responsibility behaviour is a signal of “good, sensitive, informed, balanced, modern, negotiating, coping management.”

That corporate social responsibility is a “good thing”, that it might actually improve the financial bottom line, and that the NZBCSD and its members have chosen to endorse it, is not at issue here. It is a position that distinguishes the NZBCSD from the more conventional perspective of the purpose of business is to maximise returns to shareholders by pursuing the “business of business is business” route. No, what is at issue is that such a position should be presented as being synonymous with sustainability and sustainable development. As Hawken (2002) notes, “...as corporations and governments turn their attention to sustainability, it is crucial that the meaning of sustainability not get lost in the trappings of corporate speak...I am concerned that good housekeeping practices such as recycled hamburger shells will be confused with creating a just and sustainable world.”

Playing with the Magic Lantern? And to what effect?

Confusing social responsibility with sustainability inform the criticisms of reformism and calls for definitions of sustainability and sustainable development that recognise there are natural limits to the scale of economic and human development (e.g., Norton, 1989; Daly, 1973, 1992), that organisations are not only systems of production, but also systems of destruction (Shrivastava, 1994), that sustainability is essentially a systems level concept and not an organisational one (e.g., Dyllick & Hockerts, 2002; Gray & Milne, 2002; 2004, PCE, 2002), and that most of the way business is currently organised is along inherently unsustainable lines (e.g., reliant on fossil fuels, etc.) and needs drastically redesigning along ecological lines (McDonough & Braungart, 1998). These issues, not surprisingly, remain almost entirely absent from the NZBCSD's and their members' discourse. In making sense of sustainability, businesses have limited their discourse to issues about themselves. Their conceptions are entity focused and reinforce notions that businesses must remain going-concerns (Milne, 1996; Gray & Milne 2002). That growing the business, making increased profits, and securing the financial viability of the business might come at the expense of the environment or social equity is something to be avoided in the texts we have examined. Tensions and contradictions between economy, environment and society are often glossed over. So Urgent Couriers (2001 report, pp. 5-6), for example, can report they are able “to lead the way in minimising vehicle impact on the natural environment by reducing emissions and using alternative fuels”, while maintaining “a profit margin that will allow the business to expand and effectively participate in a highly competitive market place.” Similarly, “Sanford is committed to continually improving its environmental performance, operating in

¹⁶ Borrowing from Galbraith (1967), Bowman (1973, p. 31) refers to this group as the *technostructure* — managers, engineers, economists, lawyers, accountants, personnel specialists etc who run and control large organisations, and who are concerned more with the growth, relative stability and image of the corporation than “profit maximisation”, though it may treat “sufficient” profits as a constraint which it must meet

a socially responsible manner and maximising economic growth while ensuring financial stability, for the benefit of all stakeholders” (2000/2001 report, p. 26).

Indeed, for many, making profits and securing the long-term viability of the business is seen as absolutely essential to achieving these other goals. Companies must remain financially sound and foster the means of their own growth and renewal, and the idea that such businesses might be unsustainable and might better contribute to a sustainable future by ceasing their activities is not acknowledged. Unsustainable businesses, then, either seem not to exist, or, with the right attention to stakeholders’ concerns, a sense of balancing them, and with expert measurement and management, they can be turned into ones that successfully contribute to sustainable development.

To what extent the NZBCSD and its members have deliberately paraded corporate social responsibility as sustainability in a sophisticated public relations attempt to suit their own ends, and to what extent this is the only way they have been able to make sense of sustainability in pragmatic terms is difficult to discern from the texts. While pragmatism has been a key plank of the NZBCSD, from early on its stated intent has been to allow “companies to contribute their experiences and thinking to the policy debate on sustainable development... exert greater influence on the framework conditions under which they operate by being represented by a credible advocate [and be] ...able to anticipate the emerging environmental and social trends, which might impact their business (Spiller, in *Boardroom*, February 2001, p. 2). Whether through deliberate manipulation of the magic lantern or through pragmatic and limited thinking, the concern is that NZBCSD may come to be seen by many as a *dominant* voice in NZ on *sustainability and sustainable development* rather than as a voice promoting corporate social responsibility. And this is perhaps made more likely by the fact that the NZCBSD is largely seen in contrast to that of the more conventional economic wealth maximising position of the Business Round Table, and less in contrast to views expressing notions of strong sustainability. As an influential voice, the NZBCSD is able to promote its brand of sustainability to particularly powerful decision makers. Evidence of this influence can be seen in congratulatory statements from the Prime Minister, the Minister for Energy, the Chairman of the Association of NGOs of Aotearoa, and Christchurch Mayor (NZBCSD Annual Review, 2002), and in that both the Executive Director and Chairman were part of the official NZ delegation to the World Summit on Sustainable Development in 2002. National press reports suggest that “...the council has extremely close links with Government.” (*NZ Herald*, 24 September, 2002), “The council has brainstormed with key Cabinet Ministers...” (*NZ Herald*, 24 September, 2002), and “...the council is increasingly staking its claim as a force to be reckoned with...a newer voice which is increasingly being heard” (O’Sullivan, *NZ Herald*, 30 September, 2002).

CONCLUSIONS

This study has closely examined the texts of New Zealand’s Business Council for Sustainable Development, and those of a sample of annual reports from its members, and in the process provides an analysis of how some New Zealand businesses are responding to the sustainability agenda. In particular, it illustrates how companies, and their organised advocate – the NZBCSD, “talk” about sustainability and sustainable development. Moreover, since this group both sees itself as, and projects the image of, “leading the way” on sustainable development, many are likely to come to see it as an influential voice. Through its systematic organisation and promotion, the NZBCSD’s position in New Zealand may become increasingly difficult to challenge because, to quote New Zealand’s Prime Minister, Helen Clarke, “...with sustainability issues, any steps forward are

worthwhile.” Unless one avidly follows a Friedmanite ideology like the Business Round Table, it is difficult to challenge organisations that advocate and practice corporate social responsibility, even when they do it mistakenly or otherwise in the name of sustainable development. The issue is not the practice, it is the rhetoric that is used to promote it, and with it the concern that this is how New Zealanders will come to know sustainability. As the NZBCSD’s pragmatism gains ascendancy, with it comes a discourse and ideology that paradoxically seems likely to compel us “to adopt a narrow economic language, standard of judgement, and world view in approaching and utilising the earth” (Worster, 1995, p. 418). Indeed, to hear some members of the NZBCSD, the council has already got the answers to the how and why of sustainable development, and we see them as little different from corporate social responsibility, and as presenting little more than an illusion of change. For the NZBCSD and its members, sustainability and sustainable development means eco-efficiency and stakeholder engagement, but as McDonough & Braungart (1998) have noted, if that is all that sustainability means, then there is a distinct danger that industrial capitalism will continue to finish off everything quietly, persistently, and completely.

While limited to a study of eight New Zealand organisations and their representative council, we believe the analysis provided in this paper offers insights beyond developments in New Zealand. Increasingly, one can see developments around the Western world that indicate a portion of the business sector is gearing up with increasingly sophisticated mechanisms, associations and institutions to respond to issues of sustainability and sustainable development. The NZBCSD is but one of a number of satellite business councils on sustainable development with ties to the World Business Council for Sustainable Development – a group that has put out numerous reports on “sustainable development”. There has been the emergence of the Global Reporting Initiative, with its on-going process of developing “sustainability reporting” guidelines. Similarly, there has been the transformation of reporting award schemes – notably the ACCA reporting awards, to now recognise “sustainability reporting”. Likewise, SustainAbility has amended its report benchmarking methodology and criteria to recognise “sustainability reports”. One wonders to what extent these changes represent real underlying changes in business practices, both behavioural and reporting, to what extent they represent practices that are different from those historically called corporate social responsibility, and/or to what extent they are simply representative of, or, indeed, a complicit part of, a changing corporate rhetoric. We suggest a careful examination of these developments is likely to reveal similar findings to those of our own, and that McDonough and Braungart’s warnings are for the benefit of all Western societies, and not just New Zealand’s.

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