

**FROM SUSTAINABLE MANAGEMENT TO SUSTAINABLE DEVELOPMENT: A
LONGITUDINAL ANALYSIS OF EXTERNAL COMMUNICATION BY A LEADING
ENVIRONMENTAL REPORTER***

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ABSTRACT

This paper reports the results of an interpretive textual analysis of New Zealand's most consistent and arguably leading reporter on environmental and social impacts. It works with all of the organisation's reports since 1993 through 2003 identifying themes and analysing the emergence and development of a sustainable development discourse. Focusing on the language and images used to construct meanings, and the context in which the reports emerged, the paper traces the organisation's reporting developments. The paper illustrates how, in evolving from environmental reports to sustainable development reports, the organisation has (re)constructed itself from one who sustainably manages resources to one who practises sustainable development. The implications of these developments are explored in terms of the literature on 'capture' and organisational change.

KEY WORDS

Sustainability, Annual Reports, Discourse, New Zealand, Case Study.

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INTRODUCTION

Whether business is good for sustainable development and/or whether sustainable development is good for business is increasingly a contested issue. For some, “sustainable development” is an oxymoron, and nothing short of a conjuring trick (Sachs, 1996; Welford, 1997; Livesey, 2002; also see Dryzek, 1997) in which business espouses the need for environmental protection, and fairness in society, while seeking to undermine such ends through economic growth that benefits a relative few. For others, however, sustainable development provides the basis on which business can be seen as part of the solution (see Rossi *et al.* 2000). Through innovating and increasing efficiency, and through increased sales in less developed countries and improved working conditions, some businesses believe they can assist in providing environmental and social improvements. In the struggle over the concept of sustainable development, organisational reports to external stakeholders (i.e. triple bottom line reports, sustainability reports etc.) are principal mechanisms by which organisations position themselves as engaging in dialogue about their social and environmental impacts. In addition, however, we would suggest they are also principal means by which managers make sense of sustainable development themselves. As such, the reports, and process of producing them, may both enable and constrain the ways in which management engages in thinking about and dealing with increasing demands for sustainable development. Organisational communication may be viewed as part of the discursive struggle in which organisations attempt to shape, manage and make sense of their identities, concepts and, as individuals and groups of managers, themselves (Pfeffer, 1981; Christensen, 1991; Brown, 1994; Scott & Lane, 2000; Livesey, 2002). Indeed, some writers argue, increasingly organisations *are* what they communicate (Cheney, 1992; Christensen & Cheney, 2000).

Interest and research in the area of corporate social and environmental reporting has been extensive (for an overview of the literature see Gray *et al.* 1995a; Mathews, 1997), but primarily has sought to specify and categorise the types and amounts of such disclosures through content analyses and benchmarking methodologies. Further work has then sought to understand the motives for such disclosures, primarily by examining cross-sectional patterns, and drawing particularly on legitimacy theory. More qualitative analyses into the use of language within such reports to construct particular meanings and identities, however, is beginning to emerge (Livesey & Kearins, 2002; Livesey, 2002; Milne *et al.*, 2004a, 2004b). To date, what role reports and particularly their context might play in enabling and constraining both the concept of sustainable development and organisations themselves has received little attention.

This study adds insights to the corporate reporting literature on social and environmental issues by critically and historically analysing reports published between 1993-2003 from New Zealand’s most consistent and arguably leading business reporter on the environment and sustainable development. We examine the language used by the reporting organisation within a broader discursive context of New Zealand business and sustainable development. The reports and the reporting language are used as a ‘keyhole’ through which to provide insights

into this organisation's conception of sustainable development and the organisation-environment relationship it evokes. This study identifies the changing use of language and images over time along with the transforming effect of these changes on the concept of sustainable development and the potential implications of such constructions on the organisation itself. We investigate a period that starts in the early 1990s when the Rio summit was headline news and businesses were just beginning to take up the sustainable development agenda. It ends shortly after the World Summit on Sustainable Development in 2002 when arguably the 'business case' for sustainable development had become considerably more widely articulated by business interests. Furthermore, in considering the implications of this organisation's discourse of sustainable development, we briefly address the concept of organisational legitimacy, offering a deeper understanding of the role of reporting as a tool for the creation and maintenance of organisational legitimacy with respect to the organisation-environment relationship.

The paper is structured as follows: first, we overview the concept of sustainable development and in particular its emergence in the business context. Second we offer a brief overview of previous work in the field of social and environmental accounting, with a particular focus on those studies that analyse the use of language in corporate social and environmental reports. Third we identify the method and approach taken, and fourth we present our analysis and discussion of our findings. Brief concluding remarks are then made.

SUSTAINABILITY AND SUSTAINABLE DEVELOPMENT

While the term sustainable development entered onto the political and business stage in the 1980s, it has a much longer history¹ having its roots in environmentalism. It emerged from the natural sciences where issues of yields, the earth's carrying capacity, and the intricate ecosystems of the environment were originally vocalised. Several seminal books appeared leading up to the 1980s that addressed the principles of sustainability (for example Leopold, 1949; Carson, 1962; Schumacher, 1973). However, the pairing of the concept of "sustainability" with "development" clearly placed the concept within the discourse of development (Lele, 1991; Banerjee, 2003). Shiva (1992) notes that sustainability as a term "became significant in development discourse in the 1980s because four decades of the development experience has established that 'development' and its synonym 'economic growth', which were used to refer to a sustained increase in per capita income, were unsustainable processes" (p.187). Redclift (1994) adds that the pairing of the two terms strengthens, rather than weakens, the notion of progress, as development is "made more palatable because it is linked with "natural" limits, expressed in the concept of sustainability" (p.21). It is this "palatable", or optimistic quality, compared to the "doom and gloom" stance of much of the prior literature (e.g., Ehrlich, 1968; Hardin, 1968; Meadows *et al.*, 1972) that made the concept appealing to a wider audience, including business.

The oft-quoted turning point came in 1987 with the release of a report by the World Commission on Environment and Development (WECD) titled *Our Common Future*. The WECD report popularised sustainable development and positioned it as a topic of national and global importance. The report was seen as a 'global agenda for change' (WCED, 1987, p.ix) and promoted sustainable development as the solution to the growing concerns over environmental degradation and the effects of the consumer society. Arguably, however, the prevailing contribution of the report has been its definition of sustainable development:

¹ An in-depth discussion of this history falls well outside of the scope of this paper. For such a discussion, see Dryzek (1997) and also Jamieson (2001).

“development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (WCED, 1987, p.8). This definition, while having obvious limitations (see Redclift, 1994; Bebbington, 1997; Verburg & Wiegel, 1997; Hediger, 1999) remains the most commonly referred to.

Humans impact the natural environment in many ways, but through business and organisations the scale of those impacts can be immense (Shrivastava, 1994). Consequently, business has a key role in achieving a sustainable, or at least a less unsustainable, state (Hawken, 1993; Shrivastava, 1995; Welford, 1997). And business has indeed been active in the struggle to make sense of, and operationalise the concept of sustainable development. The open definition provided by the WCED and the business involvement in the sustainable development debate has, according to many, led to a corporate ‘capture’ of sustainability (see Eden, 1994; 1999; 2000, Eder, 1996; Sachs, 1996; Owen *et al.*, 1997; Welford, 1997; Banerjee, 2003; Springett, 2003).

Perhaps the most significant event to follow the Brundtland Report was the ‘Earth Summit’ in Rio de Janeiro in 1992. “The 1992 Earth Summit really turned *sustainable development* into a well-known term” (Castro, 2004, p.197, italics original). Not only was the Earth Summit a defining moment for placing sustainable development at the forefront of many political agendas but it was significant because of the dialogue process it created, and also because of who was involved in the discussions. Rio brought together many groups including world leaders, non-government organisations and, to some extent, the general public. However, as some commentators claim, it was the corporate voice which prevailed, resulting in what Greer and Bruno (1996) refer to as “the corporate hijack of UNCED”. By the follow up Summit in Johannesburg ten years later in 2002, not much appeared to have changed, leading to Bruno and Karlner (2002, pp.4-5) to surmise:

In addition to this difficult political climate, Earth Summit II was haunted by the ghost of the first Earth Summit. Much of the spirit of Rio had been killed in Rio itself, when negotiations mangled the idea of sustainable development almost beyond recognition. The idea of linking “environment” and “development” had its conceptual benefits, but, in the end, the Summit’s failure to properly define the terms and the overwhelming corporate influence on the words’ meaning corrupted the original concept. Sustainable development was originally defined as meeting the needs of the present generation without compromising the ability of future generations to meet their needs. However, in Rio, “needs” were not defined, leaving overconsumption by the richest corporations and individuals untouched

The business voice has been represented in the discourse on sustainable development in a number of ways. However, two of the most influential have probably been the International Chamber of Commerce (ICC), primarily with the early release of its *Business Charter for Sustainable Development* in 1991, and the Business Council for Sustainable Development (BCSD now known as the W(orld) BCSD).² The history of the WBCSD is directly linked to the Rio Earth Summit, through Stephan Schmidheiny and Rio’s Secretary General Maurice Strong. Schmidheiny and the Business Council, consisting of some 50 CEO’s from some of the world’s leading corporations such as Royal Dutch Shell and Dow Chemical, then became one of the prominent voices at the Summit. The WBCSD and the release of *Changing Course: A Global Business Perspective on Development and the Environment* painted a “rosy future in which corporate environmentalism, based on open markets, free trade and self-

² For a comprehensive account of the ICC and its role in constructing a business account of sustainable development, see Eden (1994).

regulation, will give birth to global green capitalism” (Bruno & Karliner, 2002, pp.26-27). According to Bruno & Karliner (2002), the WBCSD’s actions represented not only a hijack of the overriding principles of the Summit but also established a prominent position for business within the sustainable development debate.

Since the first Earth Summit in 1992, the WBCSD has developed and multiple national branches have established all over the world. The New Zealand branch (NZBCSD), established in 1999, is a coalition of New Zealand businesses ranging from small consultancies to large manufacturing organisations. As a part of the WBCSD, it draws much of its inspiration and materials from the mother group, and views sustainable development via the “three pillars of economic growth, environmental protection, and social progress” (NZBCSD, 2001; 2002). It adopts the “business case” for sustainable development, and has been actively engaged in promoting “sustainable development reporting” since its inception. A particular aspect of this construction has involved Elkington’s (1997) concept of the “triple bottom line” (Milne *et al.*, 2003; Springett, 2003). Recently Milne *et al.*, (2003; 2004a) critically reviewed the NZBCSD’s promotional materials, and the content of eight of its members’ early reports. They concluded (2004a, p.20):

...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... 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”...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.

Being a prominent coalition of businesses within the New Zealand context and a group to which our case organisation is a founding member, the NZBCSD represents an important aspect of the broader institutional context of our reporting organisation we consider in our later analysis. Before presenting this analysis, we briefly review previous literature and research in the area of corporate social and environmental reporting.

CORPORATE SOCIAL AND ENVIRONMENTAL REPORTING

While research literature on social and environmental accounting has existed since the 1970s, the practice of environmental reporting is seen as “a thing of the 1990s”, growing from almost nothing to become “one of the most important manifestations of business-environment interactions” (Gray & Bebbington, 2001, p.240). Research in the area of corporate social and environmental reporting has extensively investigated a range of phenomena such as what companies disclose (e.g., Deegan & Rankin, 1996; Stanwick & Stanwick, 1998; Deegan *et al.*, 2000; Tilt, 2001), why companies report/discard (e.g., Ness & Mirza, 1991; Tilt, 1994; Tilt & Symes, 1999; Wilmhurst & Frost, 2000; Buhr, 2002; Freedman & Stagliano, 2002), and how much companies disclose (e.g., Roberts 1991; Pattern, 1992; Buhr & Freedman, 2001). However, despite the large quantities of research undertaken within the accounting literature³, apart from a few exceptions (e.g., Harte & Owen, 1991; Buhr, 2001; Owen *et al.*, 2001; Adams, 2002), the research in this area has prominently taken the form of quantitative content and benchmarking analyses.

³ For a more complete and thorough literature review, see Gray *et al.* (1995a) and Mathews (1997).

While many researchers consider firms and their managers produce social and environmental reports to legitimise themselves in the face of external pressures (e.g., Walden & Schwartz, 1997; Deegan *et al.*, 2002; Pattern, 2002) and in the process influence and capture the environmental (and social) debate or agenda (e.g., Larrinaga-Gonzalez & Bebbington, 2001; Owen *et al.*, 1997; Owen *et al.*, 2000; O'Dwyer, 2003) in order to weaken or stall calls for more radical corporate reforms, there are others who see potential in such reporting to encourage activism and enable change (e.g., Ball, 2003; Ball, 2005; Ball *et al.*, 2005; Bebbington & Gray, 2001, Dey, 2004). Gray *et al* (1995b) acknowledged, or at least were hopeful, that environmental reporting had the potential to enable and encourage change in corporate behaviour. At the same time, however, they were also wary of critical commentators (e.g., Puxty, 1991; Tinker *et al.*, 1991; Cooper, 1995) who warned such reporting could prove a negative process in which reports could be used as ideological tools and means by which corporations continue to reproduce and reinforce their existing hegemonic control of resources and people.

On the one hand, do we see organisations struggling to define “environment” in a way which will enable them to avoid morphogenetic change – a process of definition which is clearly aided by business organisations like ICC, BCSD, CBI etc...? On the other hand, do we see environmentalists finding themselves torn between fear that “environment” is in danger of being captured... whilst recognising that these new accounts at least permit a new and long-overdue discourse...? (Gray *et al.*, 1995b, p.231)

Of concern to Gray *et al* (1995b, see also Owen *et al*, 1997) was whether social and environmental accounting could provide a means to generate deep-seated organizational change or whether it would prove superficial and cosmetic and serve to screen and reinforce existing relations.

Whether or how legitimation and capture comes about through corporate reports, and whether and how such reporting enables management change, however, is not something to which the social and environmental reporting literature has paid sufficient detail. There are several notable exceptions, and these focus on selective and incomplete reporting (Adams, 2004), the difficulties associated with developing internal information systems to produce metrics for external reports (Bebbington & Gray, 2001; see also Larrinaga-Gonzalez & Bebbington, 2001), and several historical analyses of corporate reports (e.g., Tinker & Neimark, 1987; Campbell, 2000).

Previous studies in the broader business and sustainability literature have conceptualised what a sustainable organisation might look like (e.g., Gladwin *et al.*, 1995; Starik & Rands, 1995; Jennings & Zanderbergen, 1995), categorised companies on levels of “greenness” and their (in)ability to reconcile economic growth with ecological objectives (e.g., Wienberg, 1998), and investigated motivations for “going green” (e.g., Bansal & Roth, 2000). Most have not examined closely the manner in which organisations portray greening. Such portrayals arguably indicate how (some) organisational members wish to publicly present their organisation’s relationships with the environment, and such understandings can potentially affect the perceived performance of the organisation and ultimately the behaviours of the organisations’ members and those outside the organisation (Scott & Lane, 2000). While qualitative techniques focusing on language are well established in the accounting field (e.g. Hoskin & Macve, 1986;1994; Loft, 1986 Cowton & Dopson, 2002), taking a discursive approach when looking at organisations’ external reports on the environment and society is relatively underdeveloped.

Several studies have addressed management perceptions and behaviour in regard to greening and social responsibility (e.g., Bebbington & Thomson, 1996; Fineman, 1996; Crane, 2000; O'Dwyer, 2002, 2003; Springett, 2003). These studies have tended to focus on individuals' perceptions of and attitudes to greening, CSR and sustainable development as revealed through interviews. Bebbington & Thomson (1996), for example, investigated awareness, meaning and implications of sustainable development, and the role of accounting in the pursuit for sustainability. In relation to individual perceptions of sustainable development they found that "business conceptions of sustainability among these interviewees are in a developmental stage" (p.45). More recently, Springett (2003) critically analysed conceptions of sustainable development by New Zealand managers, and concluded (p.82):

Company managers can be seen to be muddled in their understanding of sustainable development, conflating different perspectives picked up in meetings and from reading, but generally subscribe to a weak, eco-modernist version of sustainable development.

While these studies provide insights into business conceptions of sustainable development, they do not address what conceptualisations are articulated by organisations for consumption by both internal and external audiences. Studies that have previously analysed language used in corporate reports, and upon which this study builds, include Livesey (2002), Livesey and Kearins (2002), Milne *et al.*, (2004a) and Milne *et al.*, (2004b).

Livesey (2002) analyses Royal Dutch/Shell Group's 1998 report and the discursive struggle that occurs as a response to sustainable development, while Livesey and Kearins (2002) focus on The Body Shop's 1997 and Shell's 1998 reports, looking carefully at the use of metaphors such as caring and transparency. Two further papers analysing the language used in corporate social and environmental reports are Milne *et al.*, (2004a) and Milne *et al.*, (2004b). From eight New Zealand based organisational reports, Milne *et al* (2004a) identify such themes as measuring-to-manage, journeying, balancing, and caring & sharing in the construction of sustainable development. Milne *et al* 2004b investigates the metaphor of 'sustainability as a journey' more closely across a wider range of business communications and its implications for the constitution of sustainable development, showing how business, while appearing to engage in the discourse around sustainable development, may in fact serve to reinforce the status quo. What these studies hint at is that the struggle over the meaning and practices of sustainable development has the ability to influence, and potentially reconstruct, the relationship between business and society. In this study we seek to investigate not only how our case organisation constructs sustainable development, and thus the organisation-environment relationship, but also how that construction has evolved over time, whether there are signs of organisational reform and change, and if so, in what direction they are heading.

APPROACH AND METHOD

The 'linguistic turn' in social sciences (Rorty, 1967; Alvesson & Kärreman, 2000) is now well established. This paper takes what Phillips and Hardy (2002) refer to as an interpretive structuralist approach to the analysis of corporate reports on the natural environment and also recognises the strategic nature of discourse (Hardy & Phillips, 1999; Hardy, Palmer & Phillips, 2000); that is the ability for discourse to be mobilised as a strategic resource. We define discourse "as a system of texts that bring an object into being" (Hardy & Phillips, 1999, p.2). Two significant characteristics of our position are language as constructive and the importance of context in the production of texts.

In understanding discourse as constructive we do not suggest that reality does not exist other than in language, rather, as Everett and Neu (2000) identify, “it is only to say that it is language that ‘activates’ reality and makes reality meaningful” (p.7). Our focus on language, then, is as an active not passive process and we seek to acknowledge its constitutive nature and transformative potential (Everett & Neu, 2000). We see the analysis of corporate discourse on the organisation-natural environment relationship as important since “to an extent, discourse – the contextually-specific way we talk about, write about, and represent the world we live in (Harvey, 1996, p.78) – constrains, controls and masters us” (Everett & Neu, 2000, p.23). Discourse is not just enabling, it also constrains (Everett & Neu, 2000) both meanings/knowledge and ultimately behaviour. The role of context in the constitution of knowledge and in the understanding of text is also important. In this study we recognise the reflexive and somewhat inseparable relationship between text and context (see Chalaby, 1996) by considering them each in relation to the other. In doing so, we consider how context is important in the construction of text (Fairclough, 1989; 1992) as discourse does not occur in isolation but is affected by, and in turn affects, context and the broader discourses within which it occurs (van Dijk, 1997; Hardy & Phillips, 1999).

The Organisation and the Texts

This research focuses on reporting by Watercare Services Ltd. As New Zealand’s most consistent reporter throughout the 1990s, it provided an ideal historical sample of reports from which to analyse the potential for changing language use on environment and sustainable development during a period in which business more generally began engaging with sustainable development. Furthermore, it has been judged a leading reporter throughout much of this history either winning New Zealand’s annual environmental reporting award, or the overall annual reporting award for its sector. Watercare Services Ltd can be considered to be both active and ‘knowledgeable’ in the area of sustainable development and corporate reporting on the environment and society.

Watercare Services is a large metropolitan city water management utility. Its main business activity is the distribution of water and collection of wastewater for six local network operators. As a water utility, Watercare has a close and obvious relationship with the environment and is dependent on water as a natural resource for its continued operation. Unlike privatised water companies, the ownership structure of the organisation may in part make the organisation less susceptible to the competitive pressures faced by more conventional businesses that compete in markets.

Watercare is required to be a successful business, but has some special restrictions. Watercare is required to minimise its prices and charges and to recover only “operating costs” calculated on a special basis by including provision for maintenance and renewals instead of depreciation...Watercare may not pay a dividend to its shareholder (the Trust) (Watercare Annual Report, 1993/1994, p.2)

The texts selected for analysis are the annual environmental and (now) sustainable development reports published by Watercare between 1993 and 2003. This time period covers both the emergence and the development of the organisation’s reporting, as well as covering a time where there was development in the business context surrounding the sustainable development movement (i.e. the introduction of a national reporting award scheme and the emergence of the NZBCSD). The reports range in length and style. While the early reports are relatively short – in 1993 the report is 28 pages long, there is an overall upward trend with the final report in this study being 135 pages. Along with the length of the report the style and layout of the reports develop over time. The early reports begin as mainly

text documents outlining and discussing the organisation's policies on the environment. While these early reports contain some graphs relaying technical information, images and diagrams are minimal. As the reporting period progresses the reports expand on their use of images and diagrams with major changes to report style and layout coming in 2001 and 2002. In 2001 the company begins reporting based on a triple bottom line (TBL) format. Reporting against the social, environmental and economic bottom lines and the inclusion of full financial information leads to several changes, most notably a doubling in the length of the report from the previous year. A second major change to format and style comes in 2002 with the adoption of a case study format, something continued in the 2003 report. The case studies introduce reader 'interest' stories, which provide examples of the organisation's interaction with the environment and society.

Stand-alone environmental and then integrated sustainable development reports are chosen for a number of reasons. While it has been identified that in some instances there are limitations to using one form of media when informing studies (e.g., Unerman, 2000; Holland & Foo, 2003) our focus is on what is, and what is not said, rather than how much is said. Here we are not interested in a content analysis of reports, rather we are concerned with the construction of meanings, and how, if at all these have changed, and what these aspects allow us to infer about the organisation and its relationship to the natural environment. The reports also carry the advantages of being produced on an annual basis, are a major, if not the main source of communication on the environment from the organisation, and a form of communication over which management have control. Furthermore, and of particular importance here, the reports are an enactment of the reality organisations wish to portray. As Tinker and Neimark (1987) identify, "Corporate reports are not passive describers of an "objective reality" but play a part in forming the world-view of social ideology that fashions and legitimises" (p.72).

Method

Our approach in this study was an iterative process moving between analysing the texts and the context within which these texts are situated. With a general understanding of the New Zealand business context in relation to sustainable development, the initial stages of this research involved one of the authors undertaking a careful reading of all of the texts and initial note taking of significant features of the texts and differences between them. Once an initial reading was complete a closer reading of the texts was made drawing out a large number of extracts from the reports which illustrated how the organisation attempted to present the concepts of sustainability and sustainable development and also the relationship between the organisation and the environment/society. These extracts were subsequently arranged into themes. From these readings of the texts we were able to identify several contextual influences. These contextual factors were then analysed in greater depth. Through a process of careful attention to the discussion of 'sustainability' and 'sustainable development', the extensive extracts and subsequent themes of the reports, and the identification of influential contextual factors, we were able to map out an evolution of reporting.

The evolution of Watercare's reporting on the environment and sustainable development, drawing links between the text and context, is presented as three periods or stages of uneven duration. While each stage progresses from, and adds to the previous, the fractures between them are characterised by two 'breaks'. The breaks do not represent the only changes in the development of reporting at Watercare but represent times where a relatively clear departure from the previous stage occurred. Each stage in the reporting evolution draws upon themes and context in ways that distinguish that period from others.

We do not present ours as the only possible reading of this development, as we recognise that other readers would bring to the texts a different set of assumptions. In order to let the texts ‘speak for themselves’ as much as possible we have included a number of extracts from the reports. However, due to space constraints, and also the need to explain and interpret the development as clearly as possible, we have included only representative extracts.

ANALYSIS

The evolution of reporting at Watercare Services can be categorised into three periods or stages. While each stage represents a break with the previous in some way it is a progression with common characteristics and overlaps. Overall the reports have developed from extended environmental policy statements, to (triple bottom line) reports covering the organisation’s environmental performance, social performance and economic development. The latter three reports also represent an integration of the organisation’s traditional annual financial report with its previously separate stand-alone environmental reports. Below is a table that identifies the three stages.

1993-1998	Stating commitment and showing compliance
1999-2000	From sustainable management to sustainable development
2001-2003	Embracing sustainable development – rationalising, integrating and positioning

Stating commitment and showing compliance

The reports begin as extended environmental policy statements and then become fairly extensive environmental reports by 1998. There are three main themes in these early reports, compliance, commitment and consultation, and the influence of the context, in the form of the Resource Management Act (RMA) 1991. An early awareness of the business voice and literature on environmental management in the Watercare construction of the organisation-natural environment relationship is clear.

The two themes of compliance and consultation, while being evident throughout Watercare’s reports, are particularly prominent. “To comply with all legal and statutory requirements and carry out procedures to monitor compliance” was a common statement in the early reports where there was an emphasis on complying with current legislation. This emphasis may be because, as Watercare points out in its 1998 report:

The continued operation of the Company relies upon the renewal of the resource consents for the existing activities. These, in turn, are dependant on satisfying the regulatory authorities that the adverse environmental effects are either avoided, remedied or mitigated (p.8)

Consulting with affected parties of the organisation’s operations was also presented as a priority for Watercare in these reports. Consultation was a clearly stated objective in Watercare’s early reports; “To consult with the affected public and tangata whenua [the indigenous people of the land – Maori] groups before making any significant decisions that may impact the environment”. Watercare clearly showed commitment to consultation and the consultation process and suggested it “could not be rated too highly”. Subsequently, the focus on the consultation process facilitated the organisation’s interaction with its stakeholders, and aimed to meet a number of objectives such as:

...avoid and mitigate potentially adverse affects of its operations (Watercare, 1996, p.31)
To take into account their [tangata whenua] interest...[and be] instrumental in achieving sound solutions associated with the granting of resource consents (Watercare, 1999, p.14)
...be proactive and develop good relationships with customers to ensure that non-compliance is addressed swiftly (Watercare, 1997, p.35)

In addition to compliance and consultation, these early reports demonstrate a commitment to the environment. These reports visibly state the organisation's commitment to the environment and commitment to considering the environmental effects of their operations.

Watercare is committed to continuous improvement of environmental performance and also to the community it serves (1993, p.28)

Watercare is committed to continuous improvement of its services and to reducing adverse effects on the environment (Watercare, 1995, p.21)

Watercare's Environmental Policy describes its commitment to the environment and to operating the business in an environmentally responsible manner (Watercare, 1996, p.6)

As Watercare states in its 1997 report "The Resource Management Act (RMA) came into force in October 1991. The RMA forms the basic legal framework for managing Watercare's interaction with the environment" (p.8). As such, the RMA "has significant implications for Watercare" (1999, p.12). The RMA was established to introduce environmental and resource management on a national level in New Zealand, and "...promote the sustainable management of natural and physical resources" (RMA, 1991, A2-3). There are two main influences of the RMA, compliance and consultation. The introduction of this legislation just prior to the production of Watercare's first report, and the need for the organisation to comply with this legislation can be assumed to be a major driving force for the commencement of reporting by Watercare. It also appears to have an effect that goes beyond its emphasis on compliance and consultation.

Watercare's early understanding of the organisation-environment relationship appears to be defined by the RMA's concept of 'sustainable management'. The early reports do not mention the term 'sustainable development' explicitly at all, but instead refer to the concept of 'sustainable management' at length, and have certain implications, we would suggest, in the way 'nature', or the 'environment' is constituted. The RMA defines sustainable management in Section 5(2) as:

...managing the use, development, and protection of natural and physical resources in a way, or at a rate, which enables people and communities to provide for their social, economic, and cultural wellbeing and for their health and safety while-

- (a) Sustaining the potential of natural and physical resources (excluding materials) to meet reasonable foreseeable needs of future generations; and
- (b) Safeguarding the life-supporting capacity of air, water, soil, and ecosystems; and
- (c) Avoiding, remedying, or mitigating any adverse effects of activities on the environment.

While the concept of 'sustainable management' as defined by the RMA essentially includes some 'radical' components in terms of placing prominence on the environment (in particular points (a) and (b) above), due to different interpretations of certain aspects of the definition (for a discussion see – Fisher, 1991a; 1991b; Milligan, 1992; Grundy, 2000), we find that in dominant interpretations, including Watercare's, and thus often in practice, nature is constituted as a resource which needs to be protected, used and managed in a particular way. Avoiding, remedying or mitigating the adverse effects of (Watercare's) activities on the

environment is an issue that recurs regularly throughout Watercare's early reports as already noted above. In addition, however, we see reference to:

Watercare has a policy for sustainably managing resources (1993, p.7)

To ensure that any undesirable impacts on the environment arising from Watercare's operations are minimised and to utilise the water resources Watercare manages in an effective manner (1994, p.6)

Watercare will wisely utilise and sustainably manage its water resources (1997, p.1)

Section 5(2), the concept of sustainable management it entails, and consequently Watercare's construction of its organisation-environment relationship, are essentially anthropocentric, and reinforce the human-nature dualism: nature in the form of 'resources' is separate from humans and there to be used, but continuing access to such use depends on following the rules and consulting with others. Overall these early reports are defined by their focus on sustainable management, and perhaps more significantly, the absence of sustainable development, and a focus on the environment. Furthermore, environmental concerns are largely based around the core activities of Watercare, and notions of compliance and consultation as guided by the context, primarily the legislative requirements of the RMA. Throughout this early period we see a significant overlap of language used in the RMA and Watercare's reports.

From sustainable management to sustainable development

The first major development in the advancement of reporting at Watercare, we suggest, occurs in 1999. Here there is a clear, and what seems deliberate move away from the language of the RMA. We see a move from the concept of sustainable management to the concept of sustainable development, and in particular the sustainable business movement.

In this reporting period the themes of compliance and commitment are present but the main focus and developments are related to the theme of consultation and stakeholders.

In order for Watercare to fulfil its environmental mission statement and policies, the Company recognises that substantive consultation and dialogue is required with its stakeholders (1999, p.13)

The 1999 report refers to an expanded set of stakeholders than do previous reports, but yet again emphasises the instrumentality of consultation noting that "Consultation is a major aspect of Watercare's resource consent applications" and that "Watercare supports any changes that will reduce the costs of gaining consents". The 2000 report continues the reference to yet a further expanded set of stakeholders, which seem to have been drawn directly from the UNEP/Sustainability framework, and now depicts them diagrammatically as spokes on a wheel with Watercare at the centre and controlling hub.

While the theme of stakeholder consultation was originally driven by the requirements of the RMA, and as such is present in all the reports, we can see a move from what may be referred to as stakeholder management to stakeholder engagement. Stakeholder engagement is interpreted here as a more deep seated communication process and a move from reactive management of consultation to a proactive engagement with stakeholders on issues regarding the organisation's relationship with the environment and society. This proactive engagement is further demonstrated in 2001 where Watercare Services establish two advisory panels, Maori and Environmental, to consult with the company on their operations.

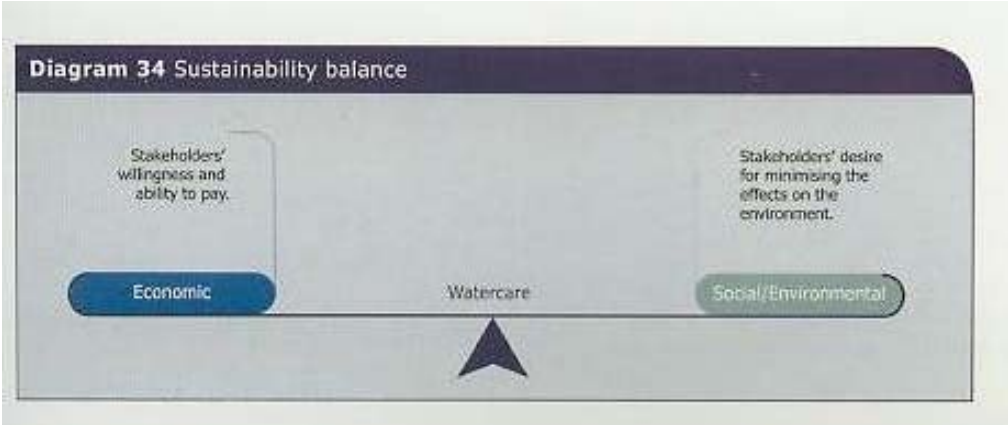
There are several significant features in the 1999 report that demonstrate a rhetorical move towards sustainable development. The most obvious one is that while remaining an 'Environmental Report', the 1999 report contains the first use of the term 'sustainable development' and the title of the report 'Keeping our water safe for future generations' is visibly linked to the Brundtland definition of the concept. The second important move towards the business literature and the conception of sustainable development is the use of UNEP/SustainAbility's 50 reporting criteria (see UNEP 1992, 1996, 1997, 2000, 2002). These criteria provide the framework for the 1999 report, and many of the subheadings for discussion in the report are taken verbatim from the UNEP framework. Similarly, the framework provides for a wider range of identifiable stakeholders than do previous reports. It is clearly a key influence in the expansion of the report, and the adoption of new language. Most notably, the final concluding paragraph in this report ties all these concepts together including sustainable development to the triple bottom line, and the role of the organisation in balancing these.

Sustainable development involves the triple challenge of meeting the needs of the community, the economy and the environment. Watercare, within the constraints of its controlling legislation, is seeking to balance these potentially conflicting requirements while efficiently providing for the continuing needs of its customers for a high quality water and wastewater service (Watercare, 1999, p.40)

Reference to sustainable development, the triple bottom line, conflict and balance, indicating a departure from a focus on sustainable management to a concentration on sustainable development, is something that strengthens over the remaining reports in the analysis period. The 2000 report opens with "Our Commitment. Watercare's vision is to operate sustainably as expressed in the triple bottom line concept – this involves being economically viable, environmentally sound and socially responsible." Despite the references we have noted in the 1999 report, the CEO's foreword suggests this 2000 report is Watercare's first sustainability report, and the "logical progression from seven previous environmental reports". "Sustainability", we are told, is used because the report encompasses community relations, commitment to social responsibility, and the integration of economic decision making. The report is said to follow the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines, showing further Watercare's awareness of and willingness to draw on the broader business discourse, and the clear implication is that the report communicates "the progress Watercare has made in sustainable development performance" (2000 report, p.5).

Representing sustainable development largely through the triple bottom line of the environment, society, and economy and the integration of these elements relying on the concept of balance, Watercare places itself in a pivotal role. This is presented diagrammatically (see Figure 1) in their 2000 report (p.39) where they portray themselves as having the role of keeping the balance between the economic (stakeholders' willingness and ability to pay) and the social/environmental (stakeholders' desire for minimising the effects on the environment). Figure 1, we suggest, identifies the thinking that the social and environment can be balanced with the economic, that the elements are not competing against each other and, perhaps more importantly, positions Watercare as the controller of this balancing process. Earlier, and in relation to wastewater management, the report acknowledged "Watercare works hard to maintain the balance between these potentially conflicting requirements" (p. 26). Furthermore, we now see that in undertaking its operations "the preservation of the natural environment" is something which Watercare "takes into account", and likewise consulting with stakeholders occurs "as is reasonable and appropriate".

Figure 1: Watercare’s sustainability balance



Within this second time period (1999-2000), Watercare pays increasing attention, and devotes increasing amounts of space to discussing what sustainability/sustainable development might mean. In the 2000 report (p.3), for example, we find the following (now common) depiction of sustainable development.

Figure 2: Watercare’s 2000 depiction of sustainable development



This representation is often referred to as a ‘weak’ representation of sustainable development (see, for example, PCE 2002), showing as it does the idea that trade-offs are possible between the environment, society and economy. This representation is consistent with Watercare’s discussion regarding the balancing of the three elements.

The move to discussion of ‘sustainable development’ coincides with the establishment of the New Zealand Business Council for Sustainable Development (NZBCSD), which had also made use of the overlapping circles depiction of sustainable development in several pronouncements (Potter, 2001; Milne *et al.*, 2004a). Watercare’s 1999 report, however, provides only the briefest mention of the NZBCSD as a group Watercare “works with” along with many others. This lack of specific attention to the NZBCSD continues in the following reports, and perhaps suggests as a well-established reporter, Watercare, unlike other members

of the NZBCSD who came later to such reporting (e.g., Sanford Foods, The Warehouse), has not been overly influenced by the NZBCSD.⁴ Indeed, as an established and award winning reporter, Watercare is likely to have had significant influence on the development of the NZBCSD's reporting guidelines and on other reporters. Watercare's 1999 report suggests its reporting development was significantly influenced by the earlier 1996 UNEP report, a point briefly acknowledged in its 1999 report. Likewise, the 2000 report has continued to contain this influence, along with an acknowledgement of the impact of the GRI Sustainability Reporting Guidelines.

This second stage in Watercare's reporting development is where we see the organisation becoming familiar with and engaging in sustainable development as a concept. Here we clearly see influence from, and likely influence on, the business context that demonstrates an interaction with this context. The impact of the UNEP/Sustainability benchmarking framework is clear, and sustainable development is clearly linked with Elkington's (1997) concept of the triple bottom line. This theme is strengthened and consolidated in the last stage we examine below. Sustainability and sustainable development is framed entirely within the context of business and business reporting, and with less emphasis now placed on the Resource Management Act, we begin to see less emphasis on resource management and perhaps environmentalism more generally.

Embracing sustainable development – rationalising, integrating and positioning

The last three reports also distinguish themselves from the others. These reports are where the organisation combines its social and environmental reporting with its financial reporting in "triple bottom line" reports. The concept is integrated further with their business language and Watercare begins to position itself as a leader in the area. All three reports are said to be influenced by the GRI guidelines, and each contains an appendix cross-referencing the report with the GRI content. Of particular note, however, is the increasing confidence and lack of doubt that is portrayed in these reports in respect to knowing about and "doing" sustainable development. The 2001 report, for example, is simply titled "delivering sustainability", while in the 2002 report (p.10), the CEO suggests "Watercare believes that this report is a true and fair representation of its sustainability performance."

In expressing confidence (perhaps even arrogance) with the concept of sustainable development, two things occur. First, we suggest there exists the theme of 'sustainability meets business' in which sustainable development is presented as "the only way forward" (Watercare, 2003, p.18) and in which environmental initiatives become rationalised. Second, the constitution of the organisation itself as significant is presented in the reports. These themes work together to articulate the business case for sustainable development and to constitute a 'win/win' situation.

While the reports from the earlier stage represent sustainable management as a legal requirement, we now see sustainability emerging as a business imperative. There are traces of the rationalisation of environmental initiatives in early reports, but this theme clearly emerges and strengthens in these later years in line with the use of the term, and discourse of, sustainable development. Again, the principle vehicle through which is achieved is the concept of triple bottom line, such that a commitment to sustainable development means:

⁴ Milne *et al.* (2001, 2003, 2004a) provide detailed accounts of the early development of triple bottom line reporting in New Zealand, and of the involvement of the NZBCSD and others in promoting such reporting.

...continually improving its environmental performance in balance with social and financial results (Watercare, 2002, p.9) ...recognising its role in the fabric of wider society. It also means the company must build strong relationships with, and create value for, stakeholders (Watercare, 2002, p.35) ...[and being] financially sound and [fostering] the means of its own growth and renewal (Watercare, 2002, p. 49).

By presenting sustainable development as such, it is possible to begin to understand how the organisation can begin to be so confident it is “doing” sustainable development. Such a representation not only downplays the tensions and conflicts between the various dimensions of performance, and relates the concept of sustainable development specifically to the organisation, it also presents them in a manner that is consistent with existing performance activities; namely pursuing profits and efficiency, managing the environmental effects of its activities and consulting with stakeholders.

As with other aspects of the business and sustainability discourse, a “win-win”, “good for the environment and business” position is regularly repeated. A business case for sustainable development is made presenting it as a good business decision, often relating it to more conventional notions of business success. Thus, for example, we are told:

The triple bottom line management approach is about creating competitive advantage (Watercare, 2001, p.5, & 2002, p.20)

The triple bottom line approach has provided a different way to view creation (Watercare, 2002, p.15)

One of the most satisfying experiences as a Director is to see a business case that promises the delivery of major economic, social and environmental value (Watercare, 2002, p.15)

There are a few instances in the reports where the company appears to forgo economic expense in order to cause less disruption to the environment. Notably this is confined to the later reports and is limited in number. While the earlier reports provided a strong legal and engineering emphasis, these latter reports allow a stronger business voice on sustainable development to come through. This in part is likely a reflection of the growing influence of the NZBCSD and other international groups in promoting a ‘business case’ for sustainable development. It also reflects the fact that the Board of Directors and other operational managers are now given a voice on sustainable development through these combined annual triple bottom line reports. Such attention ensures notions of sustainable development are being addressed at the highest levels in the organisation, but it also means sustainable development is now translated and articulated by those individuals with conventional business logic.

These latter reports reveal that there are two main ways that the organisation seeks to achieve sustainability. These are through ‘better’ management and through improvements to technology and modelling systems. Focusing on, and improving management practices, is seen as a means the organisation can achieve efficiencies, ultimately resulting in good news for the business and good news for the environment. Technology and modelling systems are also seen as both environmentally and organisationally advantageous, a way in which the organisation seeks to achieve the win-win.

It is considered that through better management within the catchments the quality of the raw water could further improve and assist the treatment process (Watercare, 1998, p.23)

Watercare is monitoring the impacts on the environment through various comprehensive programmes (Watercare, 2001, p.25)

The model provides Watercare with a robust and flexible tool for evaluating the effects of climate change, variations in water demand and amendments to infrastructure capabilities (Watercare, 2000, p.24)

High engineering standards ensure that the quality of water lost through leakage or bursts is minimised (Watercare, 1998, p.29)

New, more efficient engines have been installed as part of the treatment plant upgrade (Watercare, 2001, p.23)

As Springett (2003, p.82) notes, organisations can use sustainable development to justify themselves as well managed, compliant and eco-efficient, yet at the same time, and in doing so, they translate and ‘tame’ the concept into one that fits with existing and conventional business notions. The approaches to environmental consideration by Watercare are not seen as being in conflict with ‘day-to-day’ organisational activities and the impression is given that these initiatives are as much for the benefit of the business as they are for the environment. The environment is a major factor in these initiatives, but less clear is the extent to which they are considered in relation to the organisation’s financial bottom line.

During this latter period Watercare also begins to talk more about the identity of the organisation in relation to the environment and society, and in so doing, positions itself as a leader. In this role, the organisation portrays itself as a leader in the industry, region, and to some extent, nation.

We are at the forefront of sustainable development innovation in which we aim to achieve a balance of social, economic and environmental benefits. (Watercare, 2002, p. 11)

As the industry leader, the company’s commitment to sustainability provides opportunities to develop strategies that will deliver triple bottom line returns (Watercare, 2002, p.23)

Watercare is committed to taking a leadership role in the development of sustainability accounting (Watercare, 2002, p.67)

Watercare is recognised as one of New Zealand’s leading practitioners of sustainable business practices (Watercare, 2003, p.6)

Playing a leading role in Auckland’s future (Watercare, 2003, p.19)

Playing a leading role in business and community groups with common interests (Watercare, 2003, p.66)

Leadership is also conveyed through portraying Watercare as an educator, locating themselves as knowledgeable, the provider of information, as essential to the environment and society, and an important part of the community.

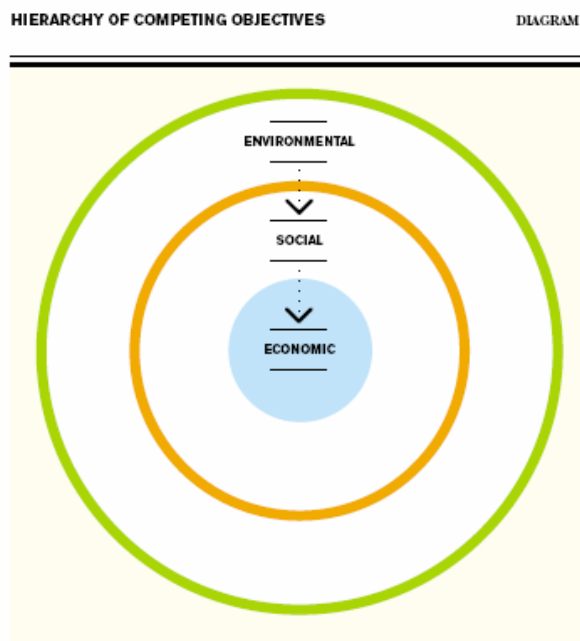
Watercare’s services are central to the economic life of the Auckland region. High-quality water supplies support economic and social growth. Reliable wastewater treatment systems are also critical to the economy and public health. Watercare manages the assets that it owns, on behalf of the Auckland region, to ensure it can provide reliable, high-quality services (Watercare, 2003, p.74).

Watercare contributes to the quality of the natural and human environment in the region, and it contributes to Auckland’s international reputation as a region with a sound business and investment environment and as a desirable place to live. The company contributes actively to central and local government policy-making that affects the environment and aspects of the regional economy (Watercare, 2003, p.74)

During this reporting period we also see a significant shift in the way the organisation chooses to portray sustainability, and this occurs, most notably, between 2002 and 2003. While the 2001 report provides a strong sense of the triple bottom line, with reference to “environmental

action”, “social responsibility” and “economic performance”, and the 2002 report returns to include the overlapping circles diagram, and reference to a “sustainability scorecard”, the 2003 (p.7) report portrays sustainability rather differently as follows:

Figure 3: Watercare’s 2003 depiction of sustainable development



The significance of this newer representation cannot be overstated. This is a much stronger representation of the concept than the previously depicted overlapping circles: sustainable development here is a hierarchy where the environment is prominent and paramount – it provides the basis for all life and much that is valued. Whether this change in representation suggests a fundamental change in organisation members’ interpretive schemes, however, is debatable. Such morphogenetic (deep seated) change would require change to the organisation members’ values and beliefs (Gray *et al.*, 1995b; Laughlin, 1991), and, as we have noted, such values and beliefs would not seem consistent with a ‘business case’ for sustainable development. As the organisation struggles to “translate sustainability” – to use words presented in Watercare’s 2003 report – we see evidence that such a conception is not permeated throughout the organisation’s discourse. For example, in the same report Watercare state:

Watercare recognises that there are aspects of the natural environment that are fundamental to supporting human life, and the life of everything on the planet...these aspects of the environment should not be compromised *unreasonably* (2003, p.6, emphasis added)

Precisely when and under what circumstances it might be reasonable to compromise the life supporting capacities of the natural environment is left undefined by Watercare, but when referring to the same representation of sustainability, the Parliamentary Commissioner for the Environment (PCE, 2002) suggests:

This model recognises that the economy is a subset of society (i.e. it only exists in the context of a society), and that many important aspects of society do not involve economic activity.

Similarly, human society and the economic activity within it are *totally* constrained by the natural systems of our planet (2002, p.35, emphasis added)

The PCE's (2002; see also Springett, 2003) report singled out the NZBCSD for its weak notion of sustainable development explicitly referring to its overlapping circles diagram. As a counter position, the PCE offered the nested circles diagram as more accurately representing the need to sustain the ecological base of society, humanity and life more generally. Whether the PCE's (2002) report provided the basis for Watercare's use of the diagram we can only speculate. Nonetheless, while during this latter period we see a clear progression in Watercare's discourse of sustainable development, and to an extent the embracing of more radical or "strong" notions of sustainability, we also see the core underlying business and economic values remain. We are not surprised given the organisation's conduct along business principles. What it more clearly illustrates, we would suggest, is the manner in which an organisation run on such lines seeks to reconcile the irreconcilable (Paehlke, 1999). As Springett (2003, p. 82) notes in relation to other New Zealand managers, and we see here in these latter reports:

...it has seemed as if the potentially contradictory discourse of sustainable development is trying to arrange itself in their heads, that they are struggling to make sense of the contradictions, but are as yet unable to break free from the primacy of business goals in order to do this... There is ample talk of 'the triple bottom line', which does bring in social and environmental issues, but exploration of what this means tends to unearth examples of environmental management and stakeholder engagement that do not address issues of economic policy making, equity, and the questioning of 'growth' (Jacobs, 1991)...

The more general transformation of the triple bottom line into sustainable development has been noted in Livesey (2002), Springett (2003), Milne *et al.*, (2003, 2004a) and Chapman & Milne (2004), and especially in regard to the New Zealand Business Council for Sustainable Development's (2002) reporting guidelines in which 'Sustainable Development Reporting' is promoted. In our latter period of analysis we see Watercare re-title its reports from 'Environmental Reports' to 'Sustainable Development Reports', and further note the changing nature of the New Zealand reporting awards scheme. Such a scheme began in 1995 to award prizes for the best stand-alone organisation-based environmental reports. From 1995 to 2000 Watercare was consecutively the winner for best environmental report, and along with the scheme, received steady attention in the New Zealand accounting practitioner literature (see Gilkison, 1995; 1996; 1997; 1998; 2000; 2002; 2003; Gilkison & Ensor, 1999). The award scheme, through its existence, coverage, and disclosure of the judging criteria, has actively promoted reporting of this kind within New Zealand, and we suspect it has been an important contextual factor in motivating the continual development of Watercare's reporting. Notably, in 2002, and to keep up with developments in practice (see Gilkison, 2002), the reporting awards organisers found it necessary to update their criteria to consider 'sustainable development' indicators, and now offers an award for the best sustainable development report – a practice consistent with the changes to the UK-based ACCA and European reporting awards schemes, and the Global Reporting Initiative's (2000, 2002) sustainability reporting guidelines. To what extent Watercare's position as a leading and an innovative reporter precipitated changes to the New Zealand reporting awards scheme is difficult to judge, but the more important point is that organisations like Watercare can now win for themselves considerable accolades for reporting on their 'sustainable development performance'.

The overall results of our analysis show both the development of an organisation's reporting and its discourse on sustainable development and a visible relationship between text (reports)

and context (legal, institutional, reporting frameworks and awards). In analysing the discourse of sustainable development at Watercare, we see a move from the main theme of compliance and commitment to environmental management to a focus on the ‘business case’ for sustainable development. Arguably, this latter development has involved invoking the triple bottom line and its attendant aspects of stakeholder (particularly employee and local community) engagement. There is also a clear development and sharing between text and context that has had implications for the way in which the organisation, and the New Zealand business context, constitutes sustainable development.

FROM SUSTAINABLE MANAGEMENT TO SUSTAINABLE DEVELOPMENT

To draw implications from our analysis we return to the work of Gray *et al.*, (1995b), Owen *et al.*, (1997) and several others. Gray *et al.*'s (1995b, p.231) concern is whether social and environmental accounting/reporting can provide a means to generate or aid deep-seated organisational change or whether in the process of struggling to define “environment”, organisations will find ways to avoid such change – a process, they suggest, could be aided by ancillary business associations. While the literature in this area (e.g., Gray *et al.*, 1995b; Owen *et al.*, 1997; Larringa-Gonzalez & Bebbington, 2001; O’Dwyer, 2003) often refers to issues of ‘capture’, ‘appropriation’, ‘agendas’ and ‘debates’, it is to the more subtle aspects of these notions to which we add insight. Owen *et al.* (1997, fn.5) expand on the notion of capture as a complex idea involving subtle processes that are far from obvious, and in which language plays a crucial role. Larringa-Gonzalez & Bebbington (2001, p. 282), too, note that the control of language (what is included and excluded) provides a mechanism for appropriation. Exclusion of alternative perspectives in constructing concepts, however, is only part of the process. The adaptation and translation of social issues with economic and risk-based language may also occur (Power, 1991, p. 39). Similarly, the manner in which metaphors, imagery and symbolism are employed can also have constituting effects on how concepts and organisations are perceived (Cheney, 1992; Livesey, 2002; Livesey & Kearins, 2002; Milne *et al.*, 2004b). While we might speculate on how our analysis of Watercare’s reporting developments provide evidence of the capacity of organisations to ‘capture’ or ‘appropriate’ ‘debates’ or ‘agenda’, we believe it safer to draw conclusions in terms of the effects the changing language, definitions and reporting are having at the level of the organisation itself both in terms of how the organisation constructs sustainable development, how it constructs itself, and with what potential effects.⁵

Owen *et al.* (1997, p. 178-180) outline various elements of environmental accounting including: environmental management systems; environment in conventional financial accounting (e.g., contingent liabilities); environmental reporting; social reporting, and; (un)

⁵ Terms like ‘capture’ and ‘appropriation’, we suggest create some difficulties because of their connotations to “taking away” or “taking over” something, and rendering things inert or powerless. Moreover, such terms assume that there was actually something (like an agenda) to take over or away, and that those doing the taking were aware of what needed to be taken, and that they were knowingly do so, or at least attempting to do so. As Chesters (2004, p.130) notes in his review of *Earthsummit.biz: The Corporate Takeover of Sustainable Development*, the idea of a corporate takeover would appear to affirm the existence of something called sustainable development, which was previously and otherwise untarnished or in the process of being realised. This is something he doubts. What constitutes the content of any such agenda or debate, then, is something we see as inherently problematic. Similarly, as Scott & Lane (2000, p.45) note in relation to impression management, researchers have tended to focus on it as a strategic tool organizations employ to maintain a legitimate image in the act of continuing to secure resources. Less emphasised, however, is the notion that impression management is a process in which organisational members struggle to understand and define the meaning of their organisation and themselves.

sustainability and (un)sustainable development reporting. These are placed in a hierarchy, with increasingly honest, sophisticated and desirable (to them) developments leading ultimately to accounting and reporting for (un)sustainability and (un)sustainable development. The first two elements are judged as largely meaningless attempts to view the environment through the lens of “business as usual” or “accounting as a little less than usual”. Their only potential value, according to Owen *et al.*, is as entrée to “real” developments in environmental, social, and sustainability accounting and reporting. The developments at Watercare, then, might be viewed as evidence of such an idealised progression in reporting. Certainly, as we noted earlier, Watercare’s CEO claims ‘sustainable development’ reporting was the logical progression following seven years of environmental reporting.

Watercare’s early reporting period portrays the organisation as a compliant, committed, and caring organisation that sustainably manages water resources and avoids, remedies or mitigates the effects of its activities on the natural environment. These are activities it does in consultation with publics in compliance with the Resource Management Act. We note here, then, the anthropocentric and instrumental construction of the environment as “resources” to be used and wisely managed by a caring and knowledgeable management process utilising science and technology (Livesey, 2002, p. 316), but we also note the legal and statutory *necessity* of these activities. Not only *can* the organisation manage this process, but it *has* to, because by way of law, society has demanded it, and it is this we suggest that at least hints at the historical oppositional relationship between business and the environment. Unregulated, Watercare’s activities are a problem for the environment. The need for regulation still signals problems, but by fully complying with the regulations and monitoring, Watercare is able to present them as resolvable. We also note here Owen *et al.*’s (1997) observation that the value of the (stand-alone) environmental report lies in the fact it stands in opposition to the financial statements in which a purely economic view (and construction) of the organisation occurs. Watercare’s early stand-alone environmental reports do create this sense of opposition, but less so than those environmental reports containing life-cycle analysis, eco-balance, and ecological footprints as Owen *et al.* envisage.

It is in the later period of sustainable development reporting at Watercare that we see the greatest departures from Owen *et al.* (1997). For Owen *et al.*, (1997, p. 180) “...sustainability and business-as-usual are simply incompatible”, and new systems of accounting and reporting for (un)sustainability need devising to account for (and prevent) the destructive activities of organisations under systems of capitalism. It should be no surprise that Watercare’s ‘sustainable development’ reports fail to live up to these expectations, but what we now seek to show is that contrary to a view of progressive reporting at Watercare, its later reports can be viewed as regressive, in part because sustainability is made to appear compatible with “business-as-usual”.

The later reports we suggest construct the organisation as a leader, as knowledgeable, and expert in managing (through science and technology) and in balancing organisation-environment-society relationships. Through the triple bottom line, which admittedly now includes (some) social issues in the organisation’s considerations, sustainable development is constructed in a way that fits with what the organisation already largely does – stakeholder consultation and engagement, managing environmental impacts, making profits and being efficient. Not only does the organisation convey the image that it *can* manage these issues, it now signals that it *wants* to, and indeed that it *must* do so. This necessity, however, is no longer an externally-imposed requirement concerned with environmental degradation, it is an internally-imposed one concerned with economic ends. The environment is now less a

problem, it is the source of value, and to serve economic interests, it must be managed carefully. Such a position, we suggest, not only strengthens an anthropocentric and instrumental approach to the environment, but it now also weakens the sense of tension between business and environment – through knowledgeable and careful management, these can now be balanced, and images are supplied to reinforce this notion. Sustainable development is now something that can be measured and managed through scorecards. More obviously, reports on the organisation’s environmental and social impacts no longer stand in opposition to financial reports, and those with considerable financial acumen can now speak (knowledgeably) on such matters. Through the rhetoric of management expertise, leadership, and the triple bottom line, Watercare presents itself as “doing” sustainable development. Contrary to Owen *et al.*’s ideal, then, we see these sustainable development reports reinforcing a view of the environment through the lens of business-as-usual.

As we noted earlier with Springett (2003), it seems that in taking up sustainable development issues, organisational managers, at least as they present the organisation in external reports, seem incapable of escaping the constraints of their traditional ways of thinking, and the primacy of economic wisdom. We find engagement with the discourse on the environment has enabled a greater level of consideration and articulation of the organisation impacts and responsibilities to the natural environment. However, through engaging with this discourse from an economic institutional position we find it has been constrained to a ‘resource management’ or ‘ecological modernisation’ (Hajer, 1995; Everett & Neu, 2000) perspective, and this in part appears to be the result of drawing its understandings of sustainable development from the wider business context (e.g., UNEP/Sustainability, GRI) in which ‘weaker’ notions of sustainability are espoused. At the same time, however, we suggest Watercare’s later reports are also helping strengthen such perspectives within the New Zealand business context through its awards and associated publicity, and through its membership of the NZBCSD.

In constituting an environmental management approach, Levy (1997) identifies four ideological assumptions: namely, the environment can and should be managed; corporate managers should be left to do the managing; environmental management is a win-win opportunity – and this provides a further rationale for trusting business to manage it – it is in their self interest to do so; and traditional management tools (based on science and technology) are the means to do the managing. Levy (1997) suggests in treating environmental management as ideology, firms employ PR strategies in the “production of greenness”. Greenness, he suggests, is a valuable symbolic commodity that can be constructed by relating the term with positive notions such as caring, concern, and responsibility. While these are aspects of all the reports we have analysed in this study, we would argue it is during the later ‘sustainable development’ reports that one sees evidence of a considerable strengthening of the ideological assumptions of environmental management. In producing greenness, organisations not only create market opportunities, but of greater relevance to our case create situations in which “challenges to claims of greenness become difficult to sustain as objectivity seems to fade into the swirling fog of symbols and rhetoric” (Levy, 1997, p. 136). Furthermore, in “...the blurring of image and reality and the manipulation of green symbolism”, organisations create opportunities to contain and manage any potential crisis of legitimacy, since the very superficiality of imagery creates difficulties for those outside and inside the organisation in critically examining the underlying contradictions between business and the environment (Levy, 1997, p. 136). This, we suggest, becomes even more so when buttressed with a rhetoric of expertise.

CONCLUDING REMARKS

The present case raises concerns about the role of the corporate report in constructing the corporate response to sustainable development and the legitimate organisation. As Livesey (2002) observes, when used to strengthen and reinforce elitist notions of expert control and management of the environment, there is something fundamentally antidemocratic with such reporting. To add insight into the current consequences and potential implications of such reporting, there is a need for more research critically analysing the corporate response to sustainable development, and especially in regards to constructing the concept and the managers themselves. This call for more research comes from a concern as to the adequacy of the current construction of the organisation-environment relationship presented above, and the indication of the confirming, entrenching and legitimisation of the organisation in this perspective. We suggest that only through an awareness of, and engagement with, contexts external to business, contexts based on different foundations and philosophies, can business seek to constitute a notion of sustainable development remotely comparable to Owen *et al.*'s (1997) ideals, and that we suggest requires researchers to actively engage in challenging existing business perspectives and presenting them with alternatives.

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