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February 2005
Power and Politics of Organisational Sustainable Development:

An Analysis of Organisational Reporting Discourse

Helen Tregidga

A thesis submitted for the degree of

Doctor of Philosophy

at the University of Otago, Dunedin,
New Zealand,

April 2007
Abstract

This research begins and ends with a concern for the environment, in particular with unease about current constitutions of the organisation/environment relationship. This thesis explores the discourse of organisational sustainable development examining organisational representations of sustainable development and ‘sustainable organisations’. How a group of New Zealand organisations have come to (re)present sustainable development and how they have come to (re)present themselves in relation to sustainable development within a set of reports is analysed. The analysis aims to problematise the discourse and challenge such constitutions by opening out the debate surrounding the ‘meaning’ of sustainable development within this organisational context. The research considers the role of organisational reporting in creating and maintaining organisational legitimacy, something which is underplayed in the current literature. The thesis makes a contribution to both theoretical development and analytical method through elucidating sustainable development and sustainable development reporting from a discourse perspective.

Discourse (in particular the influences of Foucault and Laclau and Mouffe) both frames and informs the analysis. The discourse of organisational sustainable development is examined through an analysis of an archive of organisational reports and the context of which they are a part. The archive consists of 220 organisational reports (both annual and standalone) from member organisations of the New Zealand Business Council for Sustainable Development from 1992-2003. The texts which make up the archive were selected as they represent ‘important texts’ in the discursive debate surrounding organisational sustainable development.

Six themes employed in the discourse when representing sustainable development are identified. These themes are: 1) enlightened self-interest and the business case; 2) organisational sustainable development as a balancing act; 3) organisational sustainable development as necessary and important; 4) being sustainable: a responsibility and/or obligation; 5) the challenge and opportunity of organisational sustainable development; and 6) sustainable development: a new or old concept. Overall, ‘organisational sustainable development’ represents a reweaving of the discourse of organisations and accounting and the discourse of sustainable development. ‘Organisational sustainable development’ is shown to be organisationally focused, and generally does not challenge the traditional rational economic objectives of these organisations.

Representations of ‘sustainable organisations’ within the texts are analysed to show how organisational identities are constructed in relation to sustainable development. Five representations are recognised: 1) ‘sustainable organisations’ as providers; 2) organisations as leaders in sustainable development; 3) ‘sustainable organisations’ as responsible and committed; 4) ‘sustainable organisations’ as protectors; and 5) ‘sustainable organisations’ as accountable and transparent. How the process and practice of ‘sustainability’ reporting serves in constituting the identity of ‘sustainable organisations’ is underscored.

Potential effects of such discourse are acknowledged. The hegemonic potential of the discourse is recognised along with an identification of the ideologically-laden assumptions embedded within the texts. In reflecting on the discourse and its effects, the thesis concludes on a pessimistic note regarding the form of sustainable development articulated and the unchallenging nature of this form of sustainable development on the current structures of organisations and organising.
Acknowledgements

Now that this thesis is ready for submission it is time to thank the many people who have helped and supported me throughout this process. Working on this research has been a great experience and I am thankful for the tremendous support I have had from family, friends and colleagues.

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Chapter One: Introduction

It goes by other names, such as Triple Bottom Line reporting, but Corporate Social Responsibility is a way of doing business. Sustainable development sums it up well: doing the right things, day in and day out, for the long term benefit. And by the right things we don't mean gestures in times of crisis, or philanthropy. Sustainable development isn't about being nice. It is about taking account of all the positive and negative environmental, social and economic impacts your business has on its surroundings right now, and in the future, to ensure the longevity of your profitability and shareholder value. First and foremost it is an attitude, not an act.

Let's be realistic, and honest. Sustainable development is about enlightened self-interest. For a business to produce sound, ongoing returns for its shareholders and therefore be a commercial success, it needs people who want to work for it and a lot more people who want to purchase its products and services. Neither of those things are possible without a stable socio-economic operating environment. And for an environment to have a remote chance of being stable economically or socially, it must first be capable of continued existence of any sort (Westpac, 2003 Corporate Social Responsibility Report, p. 6).

1.1 A Beginning

The above extract represents a beginning – a point of reflection and a point of departure. My research begins with a concern for the environment,¹ in particular with unease about current constitutions of the organisation²/environment relationship, and an interest in the philosophy and politics of knowing. As a citizen and researcher, the above extract gives me cause for concern. Within the organisational context, is sustainable development no more than corporate social responsibility, an attitude of 'enlightened self-interest'? And, if so, what are the potential consequences of such a construction?

¹ Throughout this thesis I use the generic term 'environment' to refer specifically to the natural environment. Where the term is used in an alternative manner, I use an additional descriptor (e.g. organisational environment, social environment).

² The term ‘organisation’ is also used in a particular way throughout this thesis. I use the term ‘organisation’ to represent “a bounded social system, with specific structures and goals which acts more or less rationally and more or less coherently” (Cooper & Burrell, 1988, p. 102). The particular form of organisation investigated is one with some degree of corporate/financial motive; that is, a business organisation situated in a context of industry and capital. The term organisation has been used to emphasise the organising function of these institutions as well as link it to the broad ‘organisational studies’ literature from which this research draws and to which it seeks to contribute.
In this research I examine an evolving organisational discourse on sustainable development. I explore the concept of sustainable development using publicly available organisational reports (e.g. annual reports and standalone reports such as sustainable development or triple bottom line reports) as an archive and site in which to examine organisational representations of sustainable development, and thus the relationship between organisations, the environment and society. I examine how a group of organisations have come to ‘know’ sustainable development and how they appear to have come to ‘know’ themselves in relation to sustainable development. By identifying these constitutions of the concept and organisational identity, my aim is to challenge such constitutions by opening out the debate surrounding the ‘meaning’ of sustainable development within the organisational context. I open out the debate by problematising the discourse and identifying and discussing some of the taken-for-granted assumptions made by organisations about sustainable development. I consider the contested and political nature of sustainable development and recognise its significance.

This chapter acknowledges the issues of contestability and politics and offers an introduction to the theory which provides a framework for this research. Specifically, in Sections 1.2 and 1.3, I discuss the demarcation of the field of study. I present and locate the research ‘questions’ in Section 1.2, and position the theoretical framework in Section 1.3. In Section 1.4, I discuss the contribution that this research offers, and, in Section 1.5, outline the structure of this thesis.

Before turning to this discussion, it is important to acknowledge one further aspect upon which this research rests. As discussed later, through the foundations of discourse theory,

---

3 Throughout this thesis I have placed a word in single quotation marks (‘ ’) where I wish to question the taken-for-granted, and often political meaning of the term. Where I have used double quotation marks (“ ”), I am indicating a direct quotation as per academic convention.
the importance of context in the construction of text\textsuperscript{4} and knowledge is recognised. Context, past, present and future affects the way people and groups are able to understand concepts, objects and subjects – that is contexts both enable and constrain (Everett & Neu, 2000). Through the following research I do not set out to prove whether or not organisational constructions of sustainable development are ‘right’ or ‘wrong’, or even to compare them to other definitions. While I believe such definition classifying and comparing exercises are, at times, valuable, they do not address some of the deeper issues (i.e. a consideration of the conditions which have made these constructions possible). The purpose here is to identify how sustainable development is constituted within the organisational discourse analysed and attempt to understand how these particular ‘meanings’ have come to represent ‘truth’, and have become taken-for-granted within this context. Furthermore, I consider power effects of these constructions. Through a questioning of the discourse and an analysis of the conditions that have made particular constructions possible, and in turn other constructions less possible, I do not aim to add to the literature related to the ‘corporate capture’ or ‘hijacking’ of the term (discussed below); rather I seek to add light to what may be potentially unintended consequences of the context and discursive orders within which the constitutions emerge. In doing so, I wish to question the current knowledge and open out the discourse for reflection and the possibility for alternative constructions.

1.2 Presenting and Locating the Research ‘Questions’

I undertake an analysis of the discourse of sustainable development within a particular organisational context, namely that of New Zealand member organisations of the New

\textsuperscript{4} ‘Text’ can be defined as “any delimited phenomenon that can be interpreted” (Lawrence, Phillips & Hardy, 1999, p. 486). Chalaby (1996, p. 688) in his discussion of discourse as a sociological concept, draws a distinction between discourse and text, noting text as a “discursive unit”. In recognising that within the field of discourse analysis ‘text’ can mean both the written and spoken word (Fairclough, 1989; 1992; Howarth, 2000) I use the term more specifically to refer to the ‘texts’ analysed, that is the written organisational annual reports.
Zealand Business Council for Sustainable Development (hereafter NZBCSD). The research questions I address and a discussion of several areas of literature which surround these questions and help situate the research are now presented and discussed.

1.2.1 The Research 'Questions'
I address the following questions:

- How is 'organisational sustainable development' constituted within NZBCSD member reports and how have these constitutions changed/remained unchanged over time?
- How are 'sustainable organisations' represented within NZBCSD member reports and how have these representations changed/remained unchanged over time?
- What are the conditions which have made these constitutions possible?
- What are the apparent effects of these particular constitutions of the concept sustainable development and representations of organisations?

1.2.2 Sustainable Development as Contested and Political
It is widely understood that the 'meaning' of sustainable development is both contested and political (Boehmer-Christiansen, 2002; Dryzek, 1997; Jacobs, 1999; Lele, 1991; Lele, 1991;

---

5 The NZBCSD and the member organisations that make up the focus of this research are discussed later, particularly in Chapters Five and Six.

6 The term 'organisational sustainable development' is placed in single quotation marks here to acknowledge that this research analyses sustainable development within a particular context, that of organisations who are members of the NZBCSD. I use the term organisational sustainable development when referring to sustainable development in this context.

7 The term 'sustainable organisations' is placed in single quotation marks here and throughout the thesis. In this research I am interested in how 'sustainable organisations' are represented or constructed in the texts, however, I feel it is important to identify that this term should not be read as meaning that these organisations are ecologically/socially sustainable. As with the overall aim of this thesis I attempt to problematise the use of the term 'sustainable' within the organisational context.

8 A detailed discussion of sustainable development is undertaken in the following two chapters including a detailed discussion of its emergence and 'meaning'. The discussion here is limited to certain aspects of the concept which are important in a more general framing of the research.
Sachs, 1999; Welford, 1997). Some argue that the combining of sustainability with development leads to confusion over what is to be sustained, the natural environment or the economy/market (for example see Lele, 1991). Others, however, such as Jacobs (1999) claim that it is the complex and normative nature of the concept which leads to contestation and political struggle.

Jacobs (1999) identifies that contestable concepts, such as sustainable development, that are complex and normative have two levels of ‘meaning’. At the first level of meaning, concepts are often able to be defined by a number of core ideas. These core ideas can often be expressed in a short definition which, while often vague, gains unitary or broad acceptance. In the case of sustainable development, this coalescence occurs around the Brundtland definition of the concept: development which “meets the needs of the present without compromising the ability of future generations to meet their own needs” (WCED, 1987, p.8). The Brundtland definition, while not without limitations (see Bebbington, 1997; Benton, 1999; Hegidger, 1999; Redclift, 1994; Verburg & Wiegel, 1997), is probably the most widely stated ‘meaning’ of sustainable development. Partial agreement on this definition, however, still leaves the second level of meaning open to debate. As Jacobs (1999, p. 25) notes, contest occurs in relation to what these core ideas actually ‘mean’, that is, there is political argument over how the concept should be interpreted in ‘practice’.

At the second [level of meaning] there is contestation. This shouldn’t be perceived as a remediable lack of precision over what sustainable development ‘means’: rather, such contestation constitutes the political struggle over the direction of social and economic development. That is, disagreements over the ‘meaning of sustainable development’ are not semantic disputations but are the substantive political arguments with which the term is concerned” (Jacobs, 1999, p. 26, emphasis in original).

It is at this second level of meaning, the politics of ‘knowing’ and the discursive struggle to define and control the discourse of sustainable development, that this research is focused.
1.2.3 The ‘Capture’ of Sustainable Development

The basic premises or core ideas of sustainable development are potentially radical with possible effects on, among other things, growth and wealth distribution. There are potential ‘winners’ and ‘losers’, and as such, the ability to obtain and maintain the dominant discursive formation on the concept of sustainable development can be seen as politically advantageous. The discursive struggle around bringing ‘meaning’ to sustainable development involves many groups including academics, governments, NGOs and business organisations, all of “which constructs the meaning of the phrase in [their] own terms” (Eden, 1994, p. 160). While ‘other’ constructions of sustainable development are important, and considered later, organisational discourse on sustainable development is of primary interest here.

Organisations have engaged in the sustainable development debate, in particular around the pragmatics of sustainable development, or how to put it ‘into practice’, for some time.9 The response of organisations is seen by some as a move away from ‘mainstream’ notions of sustainable development10 to a position of ‘sustaining the corporation’ (Banerjee, 2003; Milne, Kearins & Walton, 2006). Some authors believe that the business response has been to ‘capture’, ‘hijack’, ‘appropriate’ or ‘co-opt’ the concept (for example see Ball, Owen & Gray, 2000; Eden, 1994; Eder, 1996a; Hajer & Fischer, 1999; Larrinaga-Gonzalez & Bebbington, 2001; Milne, et al., 2006; Sachs, 1999; Welford, 1997). These commentators generally believe that organisations have redefined sustainable development in a way that is ‘business friendly’ and unchallenging of ‘traditional’ corporate notions of ‘progress’ and ‘growth’. While not dismissing or disagreeing with their claims, I believe viewing the organisational response to sustainable development via the notion of capture to be problematic and potentially limiting.

9 The emergence of the organisational ‘voice’ regarding sustainable development is discussed later in this thesis. In particular, see Chapter Four.

10 See Chapter Three for a discussion of ‘mainstream’ or ‘traditional’ notions of sustainable development and, furthermore, how sustainable development is conceptualised in this research.
CHAPTER ONE: INTRODUCTION

This notion of ‘capture’ is problematic due to its inference of intent or an agenda and the connotation that there is in fact ‘a sustainable development’ that can be ‘captured’ or ‘taken over’. As argued here, as a discursive and political concept, sustainable development does not have a ‘fixed’ meaning and therefore any claim to an existence of some ‘thing’ called sustainable development is inherently problematic. Taking a discourse perspective, I recognise the importance of context in the construction of discourse and thus ‘meaning’ (Fairclough 1989; 1992; Fairclough & Wodak, 1997; Phillips & Hardy, 2002; van Dijk, 1997). I acknowledge that multiple and dynamic constructions of sustainable development are not only possible, but unavoidable due to the different contexts within which the discourses and discoursing subjects are located. Framing the organisational discourse on sustainable development as an attempt to capture the debate is, therefore, limiting as it essentially positions the organisational construction of sustainable development against an alternative construction of sustainable development which an author views as ‘more accurate’ or ‘more true’. Recognising these limitations, I relocate the focus away from reading the organisational discourse as an attempt to capture sustainable development to a reading which considers the discourse of organisational sustainable development in relation to its conditions of possibility and the ideologically-laden assumptions which it entails.

Organisations are located within particular contexts that determine what is said and what is not said.11 By recognising the importance of context, I shift the debate from a concern with whether or not organisational constructions of sustainable development and sustainable organisations are more ‘true’ or more ‘accurate’ than are others to how

11 This research recognises that the organisational discourse on sustainable development is located within particular contexts, most notably those of traditional organisational and accounting notions of economics and industry and the environment and environmentalism. While some aspects of context are discussed throughout this thesis, other relevant contexts fall outside the thesis scope. One such important context is the context of global capitalism. Global capitalism is widely discussed in the literature (for example see, Galbraith, 1967; Heilbroner, 1985). Furthermore, critiques of current forms of capitalism are also fairly prominent (e.g., Beder, 2000; Foster, 1994; Korten, 1996; Porritt, 2005). While I recognise that the global capitalist context informs this research, effecting not only the production of the texts analysed but also my reading of these texts, I do not provide an analysis of this context. Rather, I choose, for reasons of feasibility and clarity, to draw lines of demarcation around the more immediate contexts of New Zealand sustainable development, business and reporting.
particular constructions are possible and other constructions less possible. It is through analysing the discourse at its foundations that I aim to both understand and problematise the current taken-for-granted notion of sustainable development within the organisational context and open out the debate for voices which have been marginalised, in turn creating space in which alternative constructions are potentially conceivable. Before I consider organisations and how they are conceptualised in this research, the concept of nature is discussed. Nature, like sustainable development, is a contestable concept which is important to this research.

1.2.4 The Social Construction of ‘Nature’

While the ontological and epistemological position taken in this research is discussed at length in the coming chapters, it is important to identify the location of this research in relation to the concept of nature and acknowledge the argument that surrounds it (Newton, 2005). The concept of nature is embodied in discourse of sustainable development and therefore is essential to any research on the topic. I take a view of nature which falls under the general field of social constructionism. In the study of environmental issues, the social constructionist position has received critique and has been a topic of debate (Burningham & Cooper, 1999; Crist, 2004; Demeritt, 2001; Eder, 1996b; Hannigan, 1995; Irwin, 2001; Kidner, 2000; Smith, 1999). In response to a paper by Prasad and Emes (2005), who embed themselves in a social constructionist epistemology, Newton (2005) poses the question “as to whether or not it is sufficient to present a constructionist account of nature without noting the long-standing critique of this position, particularly from the realists” (p. 873). I now attempt to address this question through stating my position in relation to the constructionist view of nature and placing it within this critique.

I acknowledge that “there is no singular ‘nature’ as such, only a diversity of contested natures” (Macnaghten & Urry, 1998, p. 1) which are constituted through socio-cultural and discursive practices. Embedded in this perspective, however, is the notion of the extra-discursive and the distinction between ‘existence’ and ‘being’ (Laclau & Mouffe,
While I recognise that ‘meaning’ is constituted through discourse, the form of social constructionism drawn upon here acknowledges the extra-discursive - that is the ‘material’ or ‘physical’ existence of nature outside of discourse. Laclau and Mouffe (1987, p. 80) illustrate this point:

A stone exists independently of any system of social relations, but it is, for instance, either a projectile or an object of aesthetic contemplation only within a specific discursive configuration.

This position taken recognises that the existence of an object or subject can be accepted while its being, or ‘meaning’, is established at a discursive level.12

Much of the realist critique of social constructionism is against the ‘extreme’ or ‘strong’ constructionist position and centres “around the complaint that social constructionists do not acknowledge the ‘reality’ and independent existence of nature, the environment or environmental problems” (Burningham & Cooper, 1999, p. 299). As the above discussion demonstrates, the position here is what Burningham and Cooper (1999) would refer to as ‘mild constructionism’ and recognises that nature has some ‘real’ or ‘physical’ independence from human social construction. However, this understanding also recognises that nature can be constituted in multiple ways, and that the constitution embedded within a particular discourse of sustainable development has, at times, specific effects.

1.2.5 Theorising and Situating Organisations

While the understanding of organisations within this research is considered in the following chapter, an overview of how organisations are theorised and situated is undertaken here. I begin with a brief overview of the ‘subject’ followed by a discussion of group formation and the location of organisations within the research.

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12 For a more in-depth discussion regarding the position of this research and a discussion on the ‘existence’ versus ‘being’ of objects, subjects or events, see Chapter Two.
My understanding of the 'subject' draws from the work of French social theorist Michel Foucault. His view is that, just as objects and concepts are constituted through discourse, so too are subjects. In discourse theory, subjects become positions in discourses (Jørgensen & Phillips, 2002). In forming his view of the subject in his early work, Foucault draws on Nietzsche and the idea that the subject is 'dead'. This 'death of the subject' represents the idea that rather than being a source of meaning the subject is produced by discourses, institutions and relations of power. As Hardy and Phillips (1999), drawing on Foucault (1969/2002) identify, "statements within a discourse are not produced by independently acting subjects but, rather, help to position and to produce the subject in the context of the particular discourse" (p.4). Laclau and Mouffe's (1985) discourse theory largely follows Foucault's view of the individual. In addition, however, Laclau and Mouffe stress the fragmented and overdetermined nature of subjects.

Within Laclau and Mouffe's theory of discourse, the subject is fragmented or de-centred: the subject "is not only positioned in one way and by one discourse, but, rather, is ascribed many different positions by different discourses" (Jørgensen & Phillips, 2002, p. 41). As such, multiple identities are likely not only between, but also within discourses. Where a subject is positioned by several discourses, often in conflict with one another, the subject is overdetermined; it has no single identity but is contingent. Therefore, identities are social, they are negotiated, accepted and refused via discursive and political processes. For Laclau and Mouffe, collective identity or group formation is understood according to the same principles as individual identity (Jørgensen & Phillips, 2002). This understanding of collective identity has important links to the notion of organisations as they are understood here.

I understand the identities of organisations via Laclau and Mouffe's (1985) treatment of group formation and collective identities. Organisational identities, are, therefore, not socially predetermined but, like subject positions, constituted through discourse and are fragmented, overdetermined and contingent. Drawing on Laclau and Mouffe (1985), I acknowledge representation as an important element in the process of organisational
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identification as groups, and in this case organisations, are constituted through representation. Representation often involves someone 'talking about' or 'on behalf of' the group. In this research, organisational texts, in the form of the organisational report, are considered to be a form of organisational representation: they are considered to speak on behalf of organisations.¹³

I am interested in two aspects of organisational identity. First, I investigate how organisations are represented or constituted in relation to sustainable development. I analyse pronouncements about sustainable development and what the term 'sustainable organisations' may mean in order to consider how organisational identities are organised around the concept of sustainable development. These representations of organisations are presented and discussed in Chapter Eight. Second, through drawing links between positions constituted within the discourse and the broader sustainable development discourse, I explore the constitutions of organisations as 'knowledgeable subjects'.

Within different discourses, some individuals or groups, through the subject position that they hold, warrant a louder voice (or in Laclau and Mouffe's (1987) terms 'right to speak') than do others (Hardy & Phillips, 1999; Phillips & Hardy, 1997). As Mills (2003) states; "[n]ot everyone is able to make statements, or have statements taken seriously by others. Some statements are more authorised than others, in that they are more associated with those in positions of power or with institutions" (p. 65). Within the discourse of sustainable development, both the organisational sustainable development discourse and the discourse of sustainable development beyond the organisational

¹³ It is important to acknowledge several things here. First, it is recognised that organisations themselves do not 'speak' and that all organisational texts are in some way products of individuals. However, while acknowledging that organisational texts are a product of individuals, I also recognise that when constructing organisational texts, individuals do so from particular subject positions, as members of the organisation, and in an attempt to speak on behalf of, or as, the organisation. It is the view here, therefore, that organisational texts, while being the product of individual subjects, represent the organisation and play a role in constructing organisational identity. Similar treatments of the organisational text or message, as representations of organisations and as a process of identification, can be found in the organisational communication literature (see Cheney, 1983; 1991; 1992; Cheney & Christensen, 2001).
context, I argue that organisations have gained an ‘authority’ or ‘voice’, and as such they are producers of knowledge. This construction of a ‘right to speak’ is discussed, and its effects considered, in Chapter Nine.

Before discussing the importance of this research beyond the boundaries of organisation studies, one further point regarding the understanding of organisations needs to be addressed. While I recognise that all individual organisations are different, I take a macro, or group focus, interested more in what is said rather than in the organisation which is saying it. This stance once again draws upon Foucauldian thinking, as Mills (2003) acknowledges, “rather than focusing on the individual thinkers who developed certain ideas of theories in works such as The Order of Things (1970) and The Archeaology of Knowledge (1972), Foucault wants to focus on the more abstract institutional processes at work which establish something as a fact or knowledge” (p. 67). This approach allows me to concentrate on the organisational voice rather than an organisation’s voice. Such an approach is beneficial to looking at organisations and sustainability within a societal context as the organisational voice has an effect beyond the organisational realm, something discussed next.

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14 For further discussion regarding power and authority in corporate rhetoric, see Cheney (1992).

15 In taking a macro or group perspective, I make statements regarding the organisations included in the research (for a comprehensive list see Appendix A). While some findings are likely to be transferable to other organisations, I am not claiming to be making statements about all organisations or even all corporate organisations as the group that I am studying are situated in a particular context, that of New Zealand business and the New Zealand environment, a context from which these results cannot be separated.

16 While the focus of this research is on the organisational voice, that is, the collective voice of a group of organisations who are members of the NZBCSD, the individual organisations which make up this collective are recognised to be different and varied. Through considering organisations as a collective, I do not wish to claim that all the organisations are the same or becoming increasingly similar (a position taken in institutional theory which considers how organisations within an institutional field become increasingly similar through a process termed isomorphism – for example see DiMaggio & Powell, 1983), but to claim that they can be considered together to represent the organisational voice, in much the same way that an organisation’s voice can represent a group of its individual members.
1.2.6 Beyond the Organisational Realm

I focus on the discourse of organisational sustainable development and the effects of the discourse on both organisations and the concept of sustainable development. As such, while focusing on the organisational context, this research cannot be separated from the broader social context within which organisations are a part.

Public discourse on sustainable development by organisations has transformative effects both on organisations and on the concept of sustainable development itself (Livesey, 2001; 2002a). Representing the environment in particular ways not only constructs new forms of relationships between organisations and the natural environment (Fineman, 1996; Livesey, 1999; 2001), but also engages in wider social and political struggles over defining an acceptable organisation/environment relationship and defining the concept of sustainable development. As Eden (1994) identifies, research into the corporate discourse of sustainable development “is an important area for investigation because of the power of the business lobby in framing the political agenda... and therefore influencing the environmental debate (p. 160). This organisational influence is particularly true in the New Zealand context as, due to its small size, the number of voices engaged in the discursive struggle are limited and there is a ‘close distance’ between business groups and the state.17 Having discussed the research questions and some of the issues that surround them, I now turn to a discussion of the positions in which I situate my response.

17 Within the New Zealand business context, there are a limited and ‘visible’ number of groups and individuals engaged in the sustainable development debate - for example the NZBCSD (www.nzbcsd.org.nz), the Sustainable Business Network (www.sustainable.org.nz), New Zealand Centre for Business Ethics and Sustainable Development (www.nzcbesd.org.nz), the Parliamentary Commissioner for the Environment (www.pce.govt.nz), and the Business Roundtable (BRT) (www.nzbr.org.nz). These groups are in close proximity to and are in an active relationship with one another and the state. These relationships between business groups and also between business groups and the state can be seen in a number of ways, with some individuals and organisations (for example, Dick Hubbard and Hubbard Foods) being members of multiple groups. Press releases and media sources often indicate such groups are ‘being heard’ by others (for example, see New Zealand Herald Special Report, New Zealand Herald, 2002, October). Some of these groups are discussed further in Chapter Six. However, for an analysis the formation of the NZBCSD including an identification of the individuals involved and the relationship and interaction between the NZBCSD and the context within which it formed, see Potter (2001).
1.3 Theorising the Response

This research is an example of what Jacobson and Jacques (1997) refer to as a destabilizing poststructuralist project.

Beginning with what is presumed to be true, real, or well understood, poststructuralist strategies attempt to surface the social processes through which this “reality” came to appear real. This is not done with the intention of showing the object of study to be “false” or its interpretation to be necessarily “wrong”, but rather to show coalesced “truth” to be but one of the many possible truths that might have been constructed. In doing so, the voicing of other potential and hitherto marginalized interpretations is facilitated (Jacobson & Jacques, 1997, p. 46).

I attempt to make organisational sustainable development both contestable and discussable (Jacobson & Jacques, 1997). In undertaking this project I wish to draw on three potential contributions that poststructuralism offers organisational knowledge making: (1) a reflection on the metanarratives of organisational knowledge production, (2) a destabilization of existing text(s), and, (3) an opportunity to give voice to other realities that may have been hidden or marginalised in and by existing texts (Jacobson & Jacques, 1997). Such a project is advantageous in the study of organisational sustainable development as it is an area which could be argued to be experiencing increasing discursive closure with some discourses being privileged and others marginalised or suppressed (Alvesson & Deetz, 2000; Deetz, 1992).

In addition, I draw on Watson (1994) when considering the research questions to incorporate what he refers to as a non-managerial approach to the study of management and organisations. Watson (1994) identifies three characteristics of such an approach. First, a non-managerial approach does not privilege the managers’ view of the world above that of any other group. Second, it does not exclude concepts which might be ideologically discomforting to managers. And finally, a non-managerialist analysis is

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14 Such a non-managerialist approach is considered essential for as Gray and Bebbington (2000, p. 6) note, “a researcher who places managerialism at the heart of her/his research is probably, by default, denying the exigencies of sustainability”.

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one that can potentially inform the actions of any other interest group, whether it be inside or outside the organisation as readily as it can inform the actions of managers.

Given this position, this research is firmly located within the critical research agenda, in particular the areas of critical management studies, critical accounting and critical discourse. These three intertwined projects provide the framework for the response to the research questions.

1.3.1 Locating within Critical Management Studies

The first broad camp which is drawn upon to frame this research is that of critical management studies (hereafter CMS). CMS is a critical analytical agenda to the specific field of management and organisations (Alvesson & Deetz, 2000). While there are many ontological and epistemological approaches and agendas contained within the CMS label, this research adopts Fournier and Grey’s (2000) position that “at a basic level, CMS is a political project in the sense that it aims to unmask the power relations around which social and organizational life are woven” (p. 19). According to Fournier and Grey (2000), two themes with which lines of demarcation can be drawn between critical and non-critical work are performativity and denaturalisation.19

Fournier and Grey (2000) argue that in non-critical work, performativity is taken as imperative: “the aim is to contribute to the effectiveness of managerial practice, or to build a better model or understanding thereof” (p. 17). Critical work, while it can still maintain its intent to achieve, is not performative in this way. Instead, Fournier and Grey (2000) maintain that CMS “questions the alignment between knowledge, truth and efficiency ... and is concerned with performativity only in that it seeks to uncover what is being done in its name” (p. 17). The second boundary, denaturalisation, involves “the questioning and opening up of what has become seen as given, unproblematic and

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19 Fournier and Grey (2000) also identify a third theme, that of reflexivity. The methodological process of reflexivity is important and is, therefore, considered throughout the research. Reflexivity is also discussed in Chapter Five.
natural” (Alvesson & Willmott, 1992, p. 13). CMS is therefore committed to deconstructing the ‘reality’ of organisational life or ‘truthfulness’ of organisational knowledge, and uncovering alternatives that have been marginalised by management knowledge and practice (Fournier & Grey, 2000).

Taking this view of CMS, I do not aim to build a better model of organisational sustainable development or identify better forms ‘sustainable organisations’ could take. Rather, I seek to explore the representations of organisational sustainable development and their effect, therefore problematising particular representations. Furthermore, in keeping with the concept of denaturalisation, I also attempt to explore the possibility for alternative constructions of sustainable development within the organisational context which have been closed down by the discourse which has evolved. To undertake this project I draw on the notions of critique and insight (Alvesson & Deetz, 2000).

Alvesson and Deetz (2000) identify two tasks of critical research: critique and insight. Critique “is to counteract the dominance of taken-for-granted goals, ideas, ideologies and discourses which put their imprints on management and organizational phenomena” (Alvesson & Deetz, 2000, p. 18), while insight refers to the process of seeing into the different ways in which knowledge and the objective character of objects and events are both formed and sustained. Through the approach of discourse analysis, I identify and critique the construction of organisational sustainable development and the taken-for-granted ideological assumptions upon which it is constructed. This research is therefore located within the conception of critical research provided by Alvesson and Deetz (2000, p. 9).

Critical social research is thus orientated towards challenging rather than confirming that which is established, disrupting rather than reproducing cultural traditions and conventions, opening up and showing tensions in language use rather than continuing its domination, encouraging productive dissension rather than taking surface consensus as a point of departure.
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I also locate the response within the related area of critical accounting as I acknowledge that discourses of accounting are central to organisational reporting and constructions located within reporting texts.

1.3.2 Locating within Critical Accounting

I locate the research within the accounting arena and in particular the area broadly defined as ‘critical accounting’. Arrington and Watkins (2002, p. 141), drawing on Neimark (1990), describes critical accounting research “as a particular type of accounting critique that questions the very foundations of accounting knowledge”. While studies falling under the label ‘critical accounting’ are diverse in nature, Cooper and Hopper (1987) identify some common characteristics. These characteristics include a concern to assess the significance of accounting as a set of everyday and theoretical practices, analysing accounting in its social context, and are “frequently concerned to explicate a theory of interests in understanding accounting practice and theory” (Cooper & Hopper, 1987, p. 411).

Furthermore, critical accounting questions the notion that accounting simply represents economic reality in an unbiased manner, refusing to take for granted accounting concepts and practices (Power & Laughlin, 1992). From such a perspective, accounting discourses can be viewed not as purely representing organisational realities but as constituting them (Arrington & Francis, 1989; Hines, 1988). Accounting discourses are powerful discourses within organisations and society due to their “links with neo-classical economics and its [accounting’s] common sense claims to being neutral, objective and reliable” (Cooper, 1995, p.184). Accounting discourses are also political due to their ideological effects, and their ability to promote particular cultures, hegemonies and ideologies (Everett & Neu, 2000; Tinker, Lehman & Neimark, 1991); therefore accounting discourses construct particular organisational realities. The ability for

As Lodhi and Gaffikin (1997) identify, there are many labels for “critical accounting” or “critical studies in accounting”. I use the term here as an umbrella label to include other wider labels such as ‘critical theory in accounting’, ‘critical social theory in accounting’, ‘critical studies in accounting’, and ‘critical accounting literature’.

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accounting discourse to construct organisational realities has been a major concern for critical accountants when discussing ‘accounting for the environment’ and ‘social accounting’. It is this aspect - the construction of the organisational discourse on sustainable development and the ideologies and hegemonies which it promotes and creates - that is explored in this research.

Cooper (1995) expresses concern about the role of accounting in the “green” movement. Cooper claims that when accounting is faced with a ‘problem’, such as the environmental ‘crisis’, accounting goes back to historically-derived signifiers, such as profit, capital, assets and efficiency, to ‘deal’ with the problem. Cooper (1995, p. 206) asserts:

> It is precisely for this reason that I would oppose the involvement of accounting in “green issues”. Their “powerful” presence derived from a social formation which has so far been wholly contemptuous of nature would perhaps deny presence to other more compassionate ideologies.

I link the frameworks of critical accounting and CMS to explore what can be termed a ‘crisis of hegemony’ for organisations (Levy, 1997). Through the need to include the discourses of the environment and the social, the existing dominant coalition of business has been challenged and a new organisational discourse in relation to the environment and society has emerged. I examine organisational discourse on sustainable development and ‘sustainable organisations’ identifying how the concept of sustainable development and identities of sustainable organisations are constituted, their conditions of possibilities, and their effect. These research aims are achieved through discourse analysis.

1.3.3 Locating within Critical Discourse

Phillips and Hardy (2002) suggest that “an important reason for the growing appeal of discourse analysis in organization and management theory derives from a renewed interest in critical management studies” (p. 14). As Grant, Keenoy and Oswick (2001) identify, discourse analysis contributes to the study of organisations as it “offers an alternative approach and perspective to the analysis of a range of organizational and
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management issues" (p. 10). The labels "discourse" and "discourse analysis" have a variety of meanings, however.

There are different analytical practices within the field of discourse analysis (Wetherell, Taylor & Yates, 2001a; 2001b; Phillips & Hardy, 2002). Various types of discourse analysis include: conversation analysis and ethnomethodology; interactional social linguistics and the ethnography of communication; discursive psychology; critical discourse analysis and critical linguistics; Bakhtinian research; and Foucauldian research (Wetherell et al., 2001b). Such diversity leads Taylor (2001a, p. 5) to claim discourse analysis is "best understood as a field of research rather than a single practice". Alvesson and Karreman (2000a) attempt to map the varieties of discourse analysis to draw distinctions and add clarity to the field of study.21 They map the positions in discourse study using a two dimensional matrix. The two key dimensions Alvesson and Karreman (2000a) draw on to "unpack the confusion around discourse" are the relationship or connection between discourse and meaning and the attentiveness to detail and specific context versus an interest in more standardised forms of language use. Perhaps what this diversity illustrates most of all is the need to locate oneself and define one's approach. The rest of this section introduces the form of discourse and discourse analysis I draw on, a discussion that is expanded in the following chapters, in particular Chapters Two and Five.

This research once again is located within the 'critical' arena influenced by the Foucauldian understanding of discourse and drawing on several Foucauldian concepts such as power, knowledge and truth. I focus on discourse as a "way of referring to or constructing knowledge about a particular topic or practice" (Hall, 1997a, p. 6), or in Foucault's words "practices that systematically form the objects of which they speak" (1969/2002, p. 54). Furthermore, discourse analysis is seen as an approach which "subverts and challenges taken-for-granted understandings and undermines the tendency

21 For another example of an attempt to map the varieties of discourse analysis see Phillips and Ravasi (1998) cited in Phillips and Hardy (2002).
to reify and solidify knowledge” (Phillips & Hardy, 2002, p.84). In order to begin to acknowledge the ‘unthinkable’, however, I need to understand how the ‘thinkable’ is constructed.

I focus on discourse as a cluster of related statements that cohere to produce both meaning and effects concerning organisations and sustainable development. As discourse produces objects, concepts and subjects, and meaning is not fixed but contingent, organisational sustainable development is understood as a site of contestation. It is a site where particular understandings of organisational sustainable development are produced and legitimated and also a site where understandings are contested and resisted (Mills, 1997). Subsequently, thinking about organisational sustainable development as a discourse, opens out the possibility to destabilise some of the taken-for-granted assumptions, or ‘truths’, about organisational sustainable development that inform the discussions. By utilising discourse as a theoretical framework, rather than setting out to articulate what organisational sustainable development really is, I shift to an analysis of the dynamics that produce the ‘reality’ of organisational sustainable development. I consider what form it takes, why this form and not some others, and the implications of this form on both the concept of sustainable development and organisations.

1.3.4 Locating Myself in the Research

Kendall and Wickham (1999) propose that the task of a Foucauldian analysis “is to describe the way in which resistance operates as part of power, not to seek to promote or oppose it” (p. 51). In response to this comment, Mills (2003) argues that the very choice of the object of analysis suggests a particular passion in relation to which side in the conflict one is supporting. This section replies to these comments by acknowledging my location in the research.

As I have indicated, my aim is not to present a ‘better’ definition or understanding of organisational sustainable development or identify what a ‘better’ relationship between organisations and the environment/society would look like but to explore how
representations of organisational sustainable development shape understandings and produce effects. Through taking a discursive approach and making organisational sustainable development both contestable and discusssable, this research is intended to serve as a basis for action (Jacobson & Jacques, 1997). Through asserting that truth is constructed and kept in place through a range of strategies which legitimate and affirm it and exclude and marginalise alternative versions, I am not concerned with providing an alternative version, one which could be seen by some as more accurate or which fits more with my own personal perspective, but attempt to work towards the achievement of a foundation for debate and dialogue. This initial step to building a foundation for debate and dialogue will be achieved through an opening out of the discourse, that is, an analysis of the discourse including an examination of its ideologically-laden assumptions, and an identification of the possibility for resistance and change. As Alvesson and Deetz (2000, p.17) state:

The researcher's role today is more appropriately one of enabling more open discourse among the various members of organizations, and between them and external social groups and the larger societies in which they operate.

I also recognise the essentially subjective nature of this research. As mentioned at the beginning of this chapter, this research is driven by a concern with the organisational understanding of sustainable development. My decision to undertake a critique of the discourse is a result of this concern and as such I may be viewed by some as having an ecocentric bias. While recognising this position and the inability to separate this research from this perspective, I attempt to demonstrate how my interpretation of the discourse is a ‘reasonable’ one through ensuring theoretical and methodological ‘rigour and honesty’. I provide such theoretical and methodological rigour throughout this thesis by expressing doubts where I have them, posing questions where I do not know the ‘answers’, and through detailing the analytical process (see Chapter Five).
So far, this chapter has presented the research questions and located them within some surrounding literature and theoretical approaches. The remainder of this Chapter identifies the intended research contribution and outlines the structure of this document.

1.4 Intended Contributions of this Thesis

Through this research I set out to make contributions to the three areas of theoretical development, analytical method and practice. This section identifies these intended contributions which are revisited in the final chapter.

As discussed, destabilizing poststructuralist research “attempts to make contestable and discussable that which has been removed from debate as having only one possible meaning: representations of the “real”, the “true”, the “norm, and “common sense” (Jacobson & Jacques, 1997, p.47). This research, by undertaking this destabilising approach, makes a contribution to the theoretical development of organisational sustainable development and the broader sustainable development discourse. This contribution to theory begins with a consideration of sustainable development via discourse theory, providing an alternative theorisation of sustainable development to that found in much of the mainstream literature. Building on this framework, the construction of organisational sustainable development within the texts analysed is explored; its conditions of possibility and ideological assumptions upon which it rests are considered with the aim to “unpack the production of social reality” (Phillips & Hardy, 2002, p. 83). This research, therefore, provides the groundwork for beginning to think about organisational sustainable development in alternative ways and as such expands on the existing work of Banerjee (2003), Hajer (1995), Livesey (2001; 2002a; 2002b) and Livesey and Kearins (2002).

Furthermore, this research contributes to the area of analytical method used in the study of organisational reporting, in particular reporting on the environment and society. The
use of a discursive approach to the study of social and environmental reporting has so far been severely underutilised with only a few studies coming out of the business communication (see Livesey, 2002b; Livesey & Kearins, 2002) and accounting literature (Laine, 2005; Milne, Tregidga & Walton, 2004; Tregidga & Milne, 2006). I build on the work of Laine (2005), Livesey (2002b), Livesey and Kearins (2002), Milne et al. (2004) and Tregidga and Milne (2006) and demonstrate the value of a discursive approach in the study of organisational social and environmental reporting.

Last, I set out to make a contribution to the ‘practice’ of organisational reporting on the environment and society. It is recognised that how organisational sustainable development is represented has particular political, ethical and economic consequences as the act of labelling something ‘sustainable’, or alternatively ‘unsustainable’, can affect the perception of it. Language used, in the form of statements that define, analyse, theorise and describe organisational sustainable development produce a certain kind of knowledge that can be deployed in practice. It was foreseen that by examining the kind of sustainable development produced within organisations and the role of the report in constituting and conveying this representation I would improve knowledge in this area. However, as discussed in the final chapter, this contribution was not achieved due to engagement at a more theoretical level, and one where I spent considerable time developing an appropriate method, and therefore not engaging specifically at the level of practice. However, it is recognised that this research provides a valuable step in working towards contributing to practice through providing insights into the constitution of sustainable development within the context of organisations. How this contribution to practice could be achieved through future research is discussed in Chapter Ten.

1.5 Outline of this Thesis

In this thesis I argue that the form of knowledge regarding organisational sustainable development, as presented in organisational reports, is a particular form of knowledge on
the concept of sustainable development which has been made possible by a number of conditions. I examine the constitution of the concept organisational sustainable development and the representations of 'sustainable organisations' within organisational reports to identify the knowledge created, its conditions of possibility, and its apparent effects. This argument is developed and discussed in the following format.

Chapters Two to Five provide the theoretical and methodological framework for this thesis. In Chapter Two, I present the framework for this research. I define discourse for this research and discuss some central concepts: discursive production; discourse and context; power, knowledge and truth; and hegemony, ideology and legitimacy. Drawing on this discussion, I locate the study within the sustainable development literature and theorise the concept of sustainable development in Chapter Three. I argue against the use of the 'weak/strong' continuum used in much of the literature and argue for context-specific examinations of the concept. Next, I draw upon Laclau and Mouffe's (1985; 1987; Laclau, 1988; 1992; 1993; 1994; 2000) work to highlight the political and 'floating' nature of sustainable development and present this as a more useful framework in the study of sustainable development within organisations. In Chapter Four, I introduce and overview the literature which links the study of organisations and sustainable development. I discuss how sustainable development represents a 'crisis of hegemony' to organisations, and also outline the emergence of the organisational 'voice' in the sustainable development debate. An overview of accounting and sustainable development is then undertaken along with recognition of previous research within the field of social and environmental reporting. How I contribute to this literature and research is also identified. In Chapter Five I then present an account of the method behind the selection and collection of the empirical material analysed along with an overview of the analytical process.

In Chapters Six, Seven, Eight and Nine I present the 'empirical findings'. Chapter Six provides an analysis of the context within which this research and the research archive are located. An examination of the prominent voices within the New Zealand dialogue
on sustainable development is carried out along with a discussion of the ‘sustainability reporting’ context. In Chapter Seven, I address the first research question looking at how organisational sustainable development is constituted by NZBCSD member organisations in their reports and I identify several conditions which have made these particular constitutions possible. Then, in Chapter Eight, I examine how ‘sustainable organisations’ are constituted within the NZBCSD member organisations’ reports by analysing the representations in the text of organisations in relation to sustainable development. Once again, I draw on the text and context to discuss the conditions which have made these representations possible. In Chapter Nine, I address the final research question exploring the apparent effects the constructions of organisational sustainable development and ‘sustainable organisations’ are having on the broader notion of sustainable development and organisations. The related concepts of hegemony, ideology and legitimacy are discussed here.

The thesis concludes with Chapter Ten where I reflect on the research and summarise its main findings. The research limits and limitations are acknowledged along with contributions made and opportunities for future research. In Chapter Ten, I provide closure to the thesis while also recognising directions where future research can provide further insights.
Chapter Two: Theoretical Framework

2.1 Introduction

Through this research I undertake a critical engagement with the discourse on sustainable development by a group of New Zealand organisations. I address questions related to how the concept of sustainable development is constituted within the organisational context, how organisations are represented within the organisational sustainable development discourse, the conditions which have made these constitutions possible, and the discourse's apparent effects. In addressing these questions, I employ a discursive theoretical framework¹ which I outline in this chapter.

In the next section (2.2), I overview the concept of discourse and identify some key premises of discourse important to this study. Discursive production is examined in Section 2.3 followed by an identification of the relationship between power, knowledge and truth in Section 2.4. Next, in Section 2.5 I overview the concepts of hegemony and ideology and their relationship with legitimacy. Concluding comments are made in Section 2.6.

¹ In this chapter, and throughout the thesis, I draw upon the work of Michel Foucault at length when presenting my understanding of the concept of discourse and some of its core tenets. In drawing on Foucault I do not wish to suggest this analysis is an application of Foucault's concepts in a strict sense but an analysis which has found the writings of Foucault, and those that have drawn on his work, to provide some useful premises for the research agenda of this thesis. One of Foucault's interests lay in "the production of knowledge and meaning through discourse" (Hall, 2001, p. 78). Accordingly, he was concerned with issues such as power, knowledge, hegemony, and subjugated knowledge (knowledge lost or marginalised). Due to the overlap in the interests of Foucault and this research, Foucault's work and authors that have found his writings useful (in particular Laclau & Mouffe who both draw on and depart from Foucault) are drawn on extensively.
2.2 Defining Discourse

In the introductory chapter I noted that the label ‘discourse’ has a variety of meanings. Discourse has been defined broadly as “language in use” (Wetherell et al., 2001b). However, as Mills (1997, p. 7) identifies, discourse “cannot be pinned down to one meaning, since it has had a complex history and it is used in a range of different ways by different theorists”. This section outlines the conception of discourse as I understand and apply it.

In The Archaeology of Knowledge (1969/2002), Michel Foucault comments on his changing use of the term discourse. He states:

instead of gradually reducing the rather fluctuating meaning of the word ‘discourse’, I believe that I have in fact added to its meanings: treating it sometimes as the general domain of all statements, sometimes as an individualizable group of statements, and sometimes as a regulated practice that accounts for a certain number of statements (Foucault, 1969/2002, p. 90).

When analysing this quotation, Mills (1997) identifies three broad understandings of the term in the writings of Foucault. The first definition, ‘the general domain of all statements’, Mills (1997) notes as the widest one, meaning “all utterances or texts which have meaning and which have some effects in the real world count as discourse” (p. 7). Mills (1997) identifies that this broad definition was generally used by Foucault in his earlier work when discussing the concept of discourse at a theoretical level. The second definition, ‘an individualizable group of statements’, Mills (1997) argues is used by Foucault when he is discussing particular structures within discourse. This second definition is concerned with “identifying discourses, that is, groups of utterances which seem to be regulated in some way and which seem to have a coherence and a force to them in common... [therefore]... making it possible to talk about a discourse of femininity, a discourse of imperialism, and so on” (Mills, 1997, p. 7). The third and final definition, ‘a regulated practice which accounts for a number of statements’, according to Mills (1997) is “less interested in the actual utterances/texts that are produced than in the rules and structures which produce particular utterances and texts. It is the rule-governed nature of discourse that is of primary importance within this third definition” (Mills, 1997, p. 7).
I am interested in the second and third definitions provided by Foucault and isolated by Mills (1997). I focus on discourse as a cluster of related statements that cohere to produce both meaning and effects concerning a particular topic at a particular historical moment (Carabine, 2001; Hall, 1997a).

Discourse, Foucault argues, constructs the topic. It defines and produces the objects of our knowledge. It governs the way that a topic can be meaningfully talked about and reasoned about. It also influences how ideas are put into practice and used to regulate the conduct of others. Just as a discourse ‘rules in’ certain ways of talking about a topic, defining an acceptable and intelligible way to talk, write, or conduct oneself, so also, by definition, it ‘rules out’, limits and restricts other ways of talking, of conducting ourselves in relation to the topic or constructing knowledge about it (Hall, 1997a, p. 44).

I am, therefore, interested in the group of utterances which cohere to produce the discourse of organisational sustainable development and also the conditions which produce these particular utterances.

In analysing the group of utterances, or discursive formation, of organisational sustainable development, I focus on what Foucault terms ‘the statement’ or what are referred to by Dreyfus and Rabinow (1983) as ‘serious speech acts’. Serious speech acts differ from ‘everyday’ speech as, according to Dreyfus and Rabinow (1983), they have passed some form of institutional test which validate the utterance. Through validation, or ‘passing the test’, serious speech acts are a claim to knowledge, and when asserted by an authorised subject, constitute a serious truth claim (Dreyfus & Rabinow, 1983, p. 48). It is these knowledge and truth claims embodied within the organisational sustainable development discourse, and their effects, that are explored in this thesis via discourse analysis.

Furthermore, it is important to note that statements do not occur in isolation.

There is no statement that does not presuppose others; there is no statement that is not surrounded by a field of coexistences, effects of series and succession, a distribution of functions and roles (Foucault, 1969/2002, p. 112).

Individualisable groups of statements, or a particular discourse, are governed by a set of conditions of existence. These conditions relate to Foucault’s third definition of discourse, discourse as a regulated practice. A starting point for investigation into these conditions of existence is the question “how is it that one particular statement
appeared rather than another?” (Foucault, 1969/2002, p. 30). Thinking about the discourse of organisational sustainable development in this way, I begin to consider how discourse actively constructs by ‘organising in’ and ‘organising out’ particular representations. The remainder of this chapter expands on this definition of discourse drawing on some central constructs important to the research aim.2

2.3 Discursive Production

The term discourse in this research signals a theoretical and analytical approach which recognises the productive nature of discourse. Wetherell et al. (2001b, p. 16) state that discourse “is constitutive of social life. Discourse builds objects, worlds, minds and social relations. It doesn’t just reflect them”. Foucault (1969/2002, p. 54) also makes this point clear, stating that discourse should not be treated as a group of signs “but as practices that systematically form the objects of which they speak”. Examples of the constitutive nature of discourse can be found in Foucault’s work in the construction of sexuality (Foucault, 1976/1978) and madness (Foucault, 1961/2001). Furthermore, “[d]iscourses are also productive in that they have power outcomes or effects. They define and establish what is ‘truth’ at particular moments” (Carabine, 2001, p. 268). In this sense, discourses are also performative (Austin, 1962). The productive and performative nature of discourse are fundamental concepts to this research and therefore I ‘unpack’ them by discussing the constitution of concepts, objects and subjects.

2.3.1 Constituting Concepts, Objects and Subjects

As Hardy and Phillips (1999, p. 3), drawing on Harré (1979), identify:

2 I also recognise, and locate myself in relation to critiques of discourse. In outlining my perspective, considering what discourse is (and therefore what it can and can’t do), I clarify the position through which I conduct this research. An example of how the presentation of this framework recognises critique and locates this research is in relation to the perceived dualism between discourse and action. Grant et al. (2001) identifies one critique of discourse within organisational studies as being the suggestion that it reflects “an obsession with talk”. Through a discussion of the productive and performative aspects of discourse I wish to argue that discourse can be regarded as integral to action.
Discourse produces sets of concepts – ideas, categories, relationships, and theories through which we understand the world and relate to one another – that are more or less contested and which are culturally and historically situated.

The 'meaning' or identity of a concept is never fully fixed (Laclau & Mouffe, 1985). As such, identity represents discursive space where actors, including organisations, "compete, in a process that is both social and political, to reproduce their discourses – that is, to sustain their stories and their definitions" (Livesey, 2001, p. 63). In this research, 'sustainable development' represents discursive space in which organisations (and others) constitute meaning. I examine the attempt by organisations to constitute meaning within the discursive space by analysing the organisational discourse and identifying constitutions of organisational sustainable development within it. The concept of hegemony (discussed below) is drawn upon to explore how organisational discourse has the potential to fix, or gain rhetorical control of, the discursive space.

While some concepts exist only in the expressive order (for example, abstract concepts), others are attached to a material referent. Concepts that have a material existence are referred to as objects (Hardy & Phillips, 1999). Objects exist independently of their discursive articulation; however, the discursive brings being to objects. Discourse makes the material world meaningful. This distinction between existence and being, or discursive and extra discursive, was discussed in the opening chapter of this thesis regarding the construction of nature. I noted that I take a social constructionist approach and, therefore, understand meaning to be constituted through socio-cultural and discursive practices. However, in recognising that objects have an existence, that is a 'physical' or 'material' independence from human social construction, I distinguish this research from the 'extreme' or 'strong' constructionist positions which are at the centre of much of the realist critique (Burningham & Cooper, 1999; Smith, 1999). The distinction between existence and being is now discussed further in relation to contexts and subjects.

Laclau and Mouffe (1987) provide a useful example of the distinction between existence and being. It is, therefore, useful to quote them at length.

If I kick a spherical object in the street or if I kick a ball in a football match, the physical fact is the same, but its meaning is different. The object is a football only to
the extent that it establishes a system of relations with other objects, and these
relations are not given by the mere referential materiality of the objects, but are,
rather, socially constructed. This systematic set of relations is what we call discourse.
The reader will no doubt see that, as we showed in our book [Laclau and Mouffe,
1985], the discursive character of an object does not, by any means, imply putting its
existence into question. The fact that a football is only a football as long as it is
integrated within a system of socially constructed rules does not mean that it thereby
ceases to be a physical object. A stone exists independently of any system of social
relations, but it is, for instance, either a projectile or an object of aesthetic
contemplation only within a specific discursive configuration. A diamond in the
market or at the bottom of a mine is the same physical object; but, again, it is only a
commodity within a determinate system of social relations. For that same reason it is
the discourse which constitutes the subject position of the social agent, and not,
therefore, the social agent which is the origin of discourse – the same system of rules
that makes that spherical object into a football, makes me a player (Laclau & Mouffe,
1987, p. 82, emphasis in original).

This extract highlights two important points in this research, the construction of
subjects and the importance of context to discourse.

As Laclau and Mouffe identify (and as discussed in Chapter One), subjects, or
identities are constituted through discourse. Foucault, as recognised by Hall (1997a,
p. 55 emphasis in original) shares this position: “the ‘subject’ is produced within
discourse” as subjects “may produce particular texts, but they are operating within the
limits of the episteme, the discursive formation, the regime of truth, of a particular
period and culture.” It is discourse, therefore, not the subject, which produces
knowledge (Hall, 1997a). ‘Speaking’ within a discourse (either verbally or through
the production of written texts) requires subjects to take on a limited number of
subject positions available as they act within the limits of the discursive formation.

An understanding of the constitution of subjects is important to this research as it is
recognised that the individuals or groups of individuals who produce the texts
analysed (that is, the archive of organisational reports)³ are subjects operating within
the limits of a particular discursive formation. In producing these texts, or discourse
on organisational sustainable development, they are limited by the subject positions
available to them, and the conditions of possibility of the discursive formation. I
analyse these conditions, addressing the question ‘how is it that one statement

³ The archive of organisational reports analysed in this research is identified and discussed in Chapter
Five.
appeared rather than another?; not through an investigation of the subjects themselves but through an analysis of the archive (Foucault, 1969/2002), and a consideration of the context within which the archive is produced.

2.3.2 Discourse and Context

One contribution I wish to make is to identify the importance of studying the discourse of sustainable development in the context within which it occurs. Due to the contested and political nature of the concept of sustainable development, different meanings are not only likely, but probable, as the term appears in different contexts where particular conditions exist. I examine the discourse of sustainable development within the context of New Zealand organisations. In undertaking a discourse analysis of organisational sustainable development, I seek not only to understand or interpret the social reality of the concept as it exists but endeavour to uncover the way in which it has been produced (Phillips & Hardy, 2002). The discourse-context relationship is therefore seen as important.

As Fairclough and Wodak (1997, p. 277) state, “[d]iscourse is not produced without context and cannot be understood without taking context into consideration”. This point is reiterated by Laclau and Mouffe (1987, p. 86): “the ‘truth’, factual or otherwise, about the being of objects is constituted within a theoretical and discursive context, the idea of a truth outside all context is simply nonsensical”. I focus on how the concept of sustainable development is constituted and presented as ‘true’ or taken-for-granted within the organisational discourse. It is, therefore, essential that the context within which these constructions of the ‘true’ appear is considered.

I recognise the reflexive and somewhat inseparable relationship between text and context (Chalaby, 1996). I consider not only how context is important in the

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4 This question is unable to be answered definitively through the documentary research conducted here. However, through addressing this question in this research insight can be gained.

5 I therefore distinguish this study from other research in the area which analyses the influence of individual subjects on organisational social and environmental reporting (e.g. Adams, 2002) or, often through interviews, individual subjects’ conceptions or constructions of sustainable development or corporate social responsibility (e.g. Bebbington & Thomson, 1996; O’Dwyer, 2003; Springett, 2003). I consider organisational text to represent organisational discourse, and I focus on discourse at this level. This ‘use’ of organisational text was discussed in Chapter One and is covered further in Chapter Five.
construction of text (Fairclough, 1989; 1992) but also how it is affected by, and in turn affects, the context and broader discourses within which it occurs (Hardy & Phillips, 1999; van Dijk, 1997). Therefore, not only do I consider organisational discourse as an isolated instance of discourse on sustainable development, but also the influence of context on this discourse and the potential effect of the organisational discourse on the broader context. Through making these links between discourse and context I address a concern raised by Keenoy, Oswick and Grant (1997) and Hardy and Phillips (1999). They suggest that while an increase in research focusing on discourse and language has led to an increase in knowledge regarding discursive activity within and between organisations, the role of broader discourses and the social practice of discursive activity are less understood.

Furthermore, I examine the emergence of the organisational sustainable development discourse historically. Through a longitudinal analysis covering 12 years of organisational reports I have the opportunity to look at both how the concept of sustainable development has entered the organisational context and come to be constituted in a particular way. Through considering organisational sustainable development over time there is the potential to demonstrate the contingent, contested and fragile nature of the concept, rather than necessarily showing it as universal and stable.

2.4 Power, Knowledge and Truth

Discourse is about the production of knowledge. Intertwined in this production of knowledge is the concept of power. I analyse the discourse of organisational sustainable development and examine the knowledge produced and its apparent effects. The concept of power is, therefore, significant. In particular, Foucault's conception of the power/knowledge relationship is useful. This section overviews the concept of power, its link with knowledge and lastly its relationship to truth.
2.4.1 Theorising Power

One of Foucault’s central interests throughout his work is the concept of power.

When I think back now, I ask myself what else it was that I was talking about, in *Madness and Civilization* or *The Birth of the Clinic*, but power? Yet I’m perfectly aware that I scarcely ever used the word and never had such a field of analyses at my disposal (Foucault, 1977/1980a, p. 115).

Foucault does not offer a “theory of power” but an “analytics of power” (Foucault, 1976/1978), focusing not on what power is but how power is practised. Foucault’s conception of power is complex and beyond the scope of this discussion. However, several key tenets of Foucault’s theorisation of power are important, and are discussed here.

Foucault argues that there is no ‘essence’ of power, it does not take on a ‘pure form’ (Jones, 1998). Power is not a possession or a commodity, but something which is employed and exercised, “something which circulates” (Foucault, 1977/1980b, p. 98). In addition, power is invested in relations. “We have in the first place the assertion that power is neither given, nor exchanged, nor recovered, but rather exercised, and that it only exists in action” (Foucault, 1977/1980b, p. 89). Foucault (1977/1980b, p. 98), then, argues that individuals are the vehicles, rather than the possessors, of power:

The individual, that is, is not the *vis-à-vis* of power; it is, I believe, one of its prime effects. The individual is an effect of power, and at the same time, or precisely to the extent to which it is that effect, it is the element of its articulation. The individual which power has constituted is at the same time its vehicle.

Therefore, in using Foucault’s conceptualisation of power, the focus is not on who has power over whom, but in how power is employed and exercised. To examine how power is employed and exercised, Foucault argues that power is best understood at the level of micropractices. He proposes an ascending analysis of power, one which “needs to investigate historically, and beginning from the lowest level, how mechanisms of power have been able to function (Foucault, 1977/1980b, p. 100). These points are reiterated by Knights and Vurdubakis (1994, pp. 174-175):

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6 For more in depth and complete discussions of Foucault’s theorisation of power, including how it differs from other understandings of the concept found within organisational studies, see Jones (1998) and Kearins (1996).
Rather than seeing power as something held by the powerful and mechanistically enforcing conformity among the powerless, we believe it is more productive to attend to the practices, techniques and methods through which 'power' is rendered operable. By this we mean those contextually specific practices, techniques, procedures, forms of knowledge and modes of rationality that are routinely deployed in attempts to shape the conduct of others.

Tied to this conception of power, and one of Foucault's central critiques of traditional understandings, is his claim that power is productive or 'positive', not essentially repressive (Foucault, 1976/1978; Jones 1998; Kearins, 1996). As Jones (1998) makes clear, however, to say that power is 'positive' or 'productive' is not to say that any particular exercise of power is 'good' or 'desirable'; rather, it is to say that power does not simply repress and to argue that power produces. As Foucault (1975/1995, p. 194) states:

We must cease once and for all to describe the effects of power in negative terms: it 'excludes', it 'represses', it 'censors', it 'abstracts', it 'masks', it 'conceals'. In fact, power produces; it produces reality; it produces domains of objects and rituals of truth.

Within this understanding of power, Foucault was able to question the tradition in which knowledge is seen as external or stands outside of power. Foucault links power and knowledge in an analytical field which he expresses as power/knowledge.

### 2.4.2 The Power/Knowledge Relationship

Many of Foucault's writings are concerned with how it is that we know something and the processes whereby something becomes established as 'fact' (Mills, 2003). For Foucault, the process of knowledge production is always inside relations of power.

Foucault (1984) was concerned about unveiling the disciplinary force of discourses (shaping effects on practice) and the power relations that he saw implicated in all discursive domains. His theory focuses specifically on the ways that knowledge is constituted (e.g. what counts as knowledge and what does not) within particular domains and how it is reciprocally tied to the institutionalization of power (Livesey & Kearins, 2002, p. 237).

Knowledge about organisational sustainable development is not objective, or neutral, then, but constituted in a field of power relations. In order to capture the relationship
between power and knowledge Foucault writes of power/knowledge. This conceptual treatment goes beyond the position that ‘knowledge is power’ in a possessive sense, to the idea that for something to be constituted as knowledge it is already a product of relations of power. Foucault characterises power/knowledge as an abstract force which determines what will be known as where there are imbalances of power relations between groups of people, or between institutions or states, there will be production of knowledge (Mills, 2003).

The production of knowledge, for Foucault, is just as much about what is not said, as what is said.

Foucault explores the way that, in order for something to be established as a fact or as true, other equally valid statements have to be discredited and denied. Thus, rather than focusing on the individual thinkers who developed certain ideas of theories, in the works such as The Order of Things (1970) and The Archaeology of Knowledge (1972), Foucault wants to focus on the more abstract institutional processes at work which established something as fact or knowledge (Mills, 2003, p. 69).

Within the power/knowledge formation, therefore, ‘silences’ or ‘absences’ become open to analysis, making what is not included or discussed – that which has been marginalised or subjugated – as important as that which is included.

Knowledge claims produced by organisations about sustainable development are embedded within relations of power and have performative effects. Taking a discursive theoretical approach enables a consideration of the relationship between knowledge and power. Questions regarding ‘who gets to define organisational sustainable development?’ and, ‘under what circumstances are actions or organisations considered to be sustainable?’ are therefore exposed for critical examination. Furthermore, in adopting this position I understand the constitution of organisational sustainable development to be a result of a political process where not only is knowledge produced but alternative knowledges are marginalised or subjugated. I consider both that which has been produced and that which has been excluded.
2.4.3 Discourse and Truth

Considering how discourse forms the concept of organisational sustainable development within relations of power has implications for the status of ‘truth’. The ‘truth’ about organisational sustainable development does not exist out there waiting to be found or appear in a transcendental way, but exists as a system which produces, regulates and circulates statements which are positioned as true. What is considered as ‘true’, and in turn ‘false’, about organisational sustainable development is a function of the discursive formation and its power relations. “Knowledge linked to power, not only assumes the authority of ‘the truth’ but has the power to make itself true” (Hall, 1997a, p.49, emphasis in original). Furthermore, the knowledge, or ‘truth’ produced within a discourse has effects. Just as Foucault (1975/1995) demonstrated how a certain conception of crime had an effect on how crime was regulated, controlled and how criminals were punished, the constitution of organisational sustainable development is likely to effect the way organisations interact with the environment and society, and the way society (and its members) interact with organisations.

Taking a discursive perspective allows me to consider truth as historical, contingent and political. Discourses are historically variable ways of specifying knowledges and truths, whereby knowledges are socially constructed and produced by effects of power and spoken of in terms of ‘truths’ (Carabine, 2001). Recognising contingency is important if alternative organisational/environment relationships are to be constituted. Therefore, discourses specify what is and what is not, and power is important in both the construction of knowledge and in ‘deciding’ on what counts as knowledge. This power/knowledge relationship has links to the notion of ‘right to speak’ raised in Chapter One.

As discussed, not everyone has the same ‘right to speak’ within a discourse, “[s]ome statements are more authorised than others, in that they are more associated with those in positions of power or with institutions” (Mills, 2003, p. 65, see also Carabine, 2001, p. 275). I argue that organisations have gained ‘authority’ and ‘validity’ and therefore are producers of knowledge within the discourse of sustainable
development. The power/knowledge nexus and its relationship to ‘truth’ is important as it is critical to understanding not only how knowledge and ‘truth’ are constructed but also when considering the potentially hegemonic character of discourse (Livesey, 2002b). The notion of hegemony, along with its links to ideology and legitimacy, are now discussed further.

### 2.5 Hegemony, Ideology and Legitimacy

I draw on the concepts of hegemony, ideology and their relationship to legitimacy to explore how organisations attempt to define and fix meaning around the contested and political concept of sustainable development and the effects of these meaning constructions. This section provides an overview of these three concepts and their relationship.

#### 2.5.1 Explaining Hegemony

Hegemony highlights the political nature of discourse and enables the examination of relations of power and its effects. From the prison writings of Italian communist Antonio Gramsci (1971), Laclau and Mouffe (1985) adopt and modify the concept of hegemony to denote the structuring of meanings through discursive practices (Martin, 2002). An important modification made by Laclau and Mouffe is that they no longer conceive hegemony as a strictly class practice as did Gramsci (1971). Rather, Laclau and Mouffe (1985) perceive hegemony as a practice of discursive articulation, where articulation is defined as “any practice establishing relations among elements such that their identity is modified as a result” (Laclau & Mouffe, 1985, p. 105). This definition of hegemony is useful for analysing processes of articulation that aim to establish and maintain political as well as moral-intellectual leadership as it refers not

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7 How organisations have gained ‘authority’ and ‘validity’ within the discourse is discussed further in Chapters Four and Six.  I also ‘empirically’ investigate the development of the ‘right to speak’ within the archive analysed. This analysis is presented in Chapters Seven and Nine.

8 For a genealogy of the concept of hegemony, see Laclau and Mouffe (1985, Chapters 1 & 2) and Torfing (1999, pp. 163-109).
only to the privileged position of a nation-state in a group of nation-states, but more
generally as the construction of a predominant discursive formation (Torfing, 1999).

Laclau and Mouffe's theory of hegemony is further explained by Martin (2002, p. 25):

... by constructing and constraining common meanings, power and exclusion are an
essential feature of hegemony. Dominant discourses succeed by displacing
alternative modes of argument and forms of activity; by marginalising radically
different discourses; by naturalising their hierarchies and exclusions presenting them
in the form of 'common sense'; and by effacing the traces of their own contingency.
A successful hegemony will seek to render itself incontestable. Yet, despite this, no
hegemony can ever be completely successful. For the political logic of discourse
ensures that the conditions of its possibility is simultaneously the condition of its
impossibility. A hegemonic discourse cannot fix meaning totally and finally because
exclusion and difference are intrinsic to it. There is always an 'outside' that threatens
the stability of the 'inside' and reveals the traces of its contingency, that is, its
hegemonic stabilisation through power and exclusion.

As Martin identifies, hegemony is achieved through displacing alternative modes of
argument and forms of activity, marginalising different discourses and naturalising
ones own discourse. As Brown (2003, p. 96, drawing on Clegg, 1989) adds,
"[h]egemony is a form of cleverly masked, taken-for-granted domination, most often
articulated as what is 'common sense' or 'natural, and which thus 'involves the
successful mobilisation and reproduction of the active consent' of those subject to it".

I consider the organisational discourse on sustainable development to have the
potential to hegemonise the discursive space of the broader concept of sustainable
development. The 'common sense' or 'taken-for-granted' claims, along with the
ideological assumptions inherent in the discourse are examined and the potential
effects considered.

Essential to Laclau and Mouffe's (1985) conceptualisation of hegemony is the
signifier/signified relationship, or, more precisely, the distance between the two. The
unfixed nature of all identity or 'meaning' was discussed above in relation to
discursive production where it was recognised that the identity of a concept, object or
subject represents discursive space where struggle occurs to 'fix' meaning within this
space. Hegemony, then, is the partial fixing of the relationship between signifier and
signified (Laclau, 1993). As identified, the construction of a hegemonic discourse is
the result of articulation (Torfing, 1999, p. 101). This partial fixing of meaning occurs around nodal points within the discursive field.

Nodal points are “privileged signifiers or reference points (‘points de capiton’ in the Lacanian vocabulary) in a discourse that bind together a particular system of meaning or chain of signification” (Howarth & Stavrakakis, 2000, p. 8). An example of how a nodal point binds together a particular system of meaning (drawn from Howarth & Stavrakakis, 2000 and used by Zizek) can be taken from communist ideology. As Howarth and Stavrakakis (2000, p. 8) identify, within communist ideology the signifiers of ‘democracy’, ‘state’, ‘freedom’ and so on acquire new meaning by being articulated around the signifier ‘communism’ which occupies the structural position of nodal point, “their meaning is partially fixed by reference to the nodal point ‘communism’”. A further feature of nodal points is that they represent ‘empty signifiers’. This returns us to the signified/signifier relationship and the unfixed nature of all identity.

An empty signifier is simply “a signifier without a signified” (Torfing, 1999, p. 301). Often becoming so ‘over-coded’, empty signifiers mean everything and nothing, they are emptied of any precise content (Torfing, 1999). As Howarth and Stavrakakis (2000, p. 9) note:

the articulation of a political discourse can only take place around an empty signifier that functions as a nodal point... emptiness is now revealed as an essential quality of the nodal point, as an important condition of possibility for hegemonic success.

Hegemony, as already noted, therefore involves the political process of partially fixing meaning, “to hegemonise something is exactly to carry out this filling function” (Laclau, 1994, p. 176). In short, the emptiness of the signifier is the very condition of hegemony (Laclau, 1994). Central to the filling function of hegemony are the concepts of the universal and the particular.

A universal is a form of empty signifier which does not have any necessary content while a particular refers to the claims, interests and demands of a particular group in society (Torfing, 1999). According to Laclau and Mouffe, “the universal emerges out of the negation of the particular identities, but its content is fixed in and through
political struggles for hegemony, in which particular demands are universalized and others marginalized” (Torfing, 1999, p. 175, emphasis in original). As such the universal is a form of empty signifier capable of unifying a series of equivalential demands (a series of particulars). A hegemonic project (an attempt to hegemonise) will, therefore, “attempt to weave together different strands of discourse in an effort to dominate or structure a field of meaning, thus fixing the identities of objects and practices in a particular way” (Howarth, 2000, p. 102). A hegemonic project succeeds if a discourse comes to dominate the discursive field by filling the universal with a particular content which acts as a stand-in, holds the temporary function of universal representation (Laclau, 1992; 2000).

The identification that hegemony involves achieving the ‘temporary filling of the universal’ is important. This ‘temporary filling of the universal’ recognises that hegemonic control can never be complete because meaning can never be fully fixed, a point raised in the extract from Martin (2002) above and inherent in the writings of both Foucault and Laclau and Mouffe. This inability for complete hegemonic control is fundamental in this research in keeping with the aim of problematisation, the recognition that meaning can never be fully fixed, and therefore must be constantly reproduced and reconstituted, allows space for resistance and change (Livesey, 2002a).

The emergence of sustainable development within organisations can be seen to represent a ‘threat to hegemony’ as organisations choose to accommodate the growing public awareness of environmental problems that potentially threatens dominant hegemonic coalitions (Levy, 1997). I argue later that organisational discourse on sustainable development is an attempt to maintain hegemonic control and as such is likely to have an effect on the concept of sustainable development beyond the organisational context. In the following chapter, sustainable development is considered from a discourse theory perspective.

2.5.2 The Concept of Ideology

A further, and related, concept drawn on to explore organisational sustainable development discourse here, as well as the discourse’s potential effect, is ideology. In
the introductory chapter to his book, Eagleton (1991, pp. 1-2) notes sixteen definitions of ideology currently in circulation. Given this diversity of meaning, a discussion of the concept and acknowledgement of the term’s use in this research is required. Here, I briefly acknowledge some of the history of the concept and then identify how ideology features in the work of both Foucault and Laclau and Mouffe. An overview of how ideology ‘works’ through discourse is provided followed by a discussion (in Section 2.5.3) of the relationship between hegemony, ideology and legitimacy.

A critique of the traditional conceptions of ideology found within Marxism provides an important starting point to the understanding of ideology in discourse theory. As Torfing (1999) notes, there are two classical approaches to ideology in Marxism which are often combined, “[t]he first conceives ideology as a particular superstructural level within the social totality, while the other identified ideology within false consciousness” (p. 113, emphasis in original). These Marxist conceptions of ideology have been criticised on the basis that they are grounded in an essentialist conception of society and social agency. Therefore, while providing a useful starting point, it was later Marxists, such as Gramsci, Althusser and Pêcheux, along with theorists from the Frankfurt School who provided a more positive conception of ideology and discourse, which, while not reducing it to a determinant social process, retained its critical edge (Howarth, 2000).

In breaking with the economistic and reductionist interpretation found in Marx, Gramsci (1916-1935/1988) rejects the view that ideologies are merely systems of ‘false consciousness’ or mistaken belief. For Gramsci, successfully articulated ideologies “are commonsensical conceptions of the world, which are ‘implicitly manifest in art, law, in economic activity and in all other manifestations of individual and collective life’, rather than imaginary mental representations utterly divorced from social practices” (Howarth, 2000, p. 89). Gramsci’s reworking of ideology is linked to his conception of hegemony. This link between ideology and hegemony is discussed below in relation to Laclau and Mouffe’s (1985) development of Gramsci and Marx.

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9 For further discussion on the critique and limits of Marxist ideology see Howarth (2000, Chapter 5, pp. 85-100), Laclau (.996) and Sholle (1988).
Althusser (1971) also offers a valuable conception of ideology based on a critique of Marx. Althusser (1971) defines ideology as a system of representations that masks our true relations to one another in society by constructing imaginary relations between people and between them and the social formation. Althusser’s ideology is closely linked to the subject, viewing ideology as social practice whose function is to turn individuals into subjects (Howarth, 2000). As Howarth (2000, p. 93) explains, for Althusser “the function of ideology is to make the world in which the subject lives appear obvious and natural, even though this apparent objectivity and normality is an effect of the subject ‘mis-recognizing’ its real historical situation”.

Despite these major reworkings of the traditional notion of ideology found in Marxist thought, the views put forth by Gramsci (1916-35/1988; 1971) and Althusser (1971) are also critiqued for several reasons. First, within Althusser’s definition of ideology the subject is not ascribed agency in which to resist ideological messages presented to them. This point is contested by many discourse analysts (Jørgensen & Phillips, 2002) whom, like Gramsci, ascribe a degree of agency to social groups in the production and negotiation of meaning. Second, ideology as presented by Althusser is rejected on the basis of its understanding of the social being governed by one totalising ideology. And third, these reworkings of Marxist ideology are critiqued as they imply that access to absolute truth is attainable.

As Laclau (1996, p. 202) identifies:

Categories such as ‘distortion’ and ‘false representation’ made sense as long as something ‘true’ or ‘undistorted’ was considered to be within human reach. But once an extra ideological viewpoint becomes unreachable, two effects necessarily follow:
(1) discourses organising social practices are both incommensurable and on equal footing with others;
(2) notions such as ‘distortion’ and ‘false representation’ lose all meaning.

This extract demonstrates that, once it is accepted that truth, subjects and relations between subjects are created through discourse (as it is in the writings of both Foucault and Laclau & Mouffe), the notion of ideology distorting the ‘real’, and the view that if we freed ourselves from ideology we would gain access to the truth, becomes redundant. It is this development that leads to Foucault and Laclau and Mouffe’s position on ideology.
Both Foucault and Laclau and Mouffe, as discussed above, identify that objects, concepts, subjects and relations between subjects are constituted through discourse. Furthermore, they both identify that there is no possibility of getting behind discourse to a ‘truer’ truth. This position has led Foucault to an abandonment of the concept of ideology.\textsuperscript{10} Similarly, in Laclau and Mouffe’s theory of discourse, the concept of ideology is ‘practically empty’ (Jørgensen & Phillips, 2002). However, having no need for the concept does not mean that either Foucault or Laclau and Mouffe reject ideology; rather that ideology is everywhere and that we can not get ‘outside’ of it. As Torfing (1999, p. 113), drawing on Laclau and subsequently Žižek, states, “We do not have access to the real world except through its construction as a discursive form within more or less ideological systems of representations.”

Within Laclau and Mouffe’s discourse theory they opt for the use of the term \textit{objectivity} rather than ideology. As Laclau and Mouffe argue, all meaning is fluid and discourses are contingent; therefore, they use the term objectivity to mean that which masks contingency, and in masking contingency, hides alternative possibilities. This masking of contingency has links to the theory of hegemony and how ideology works in relation to hegemony and power. Before I discuss how ideology ‘works’ through language, a final perspective on ideology is recognised.

Most commonly associated with critical discourse analysis (CDA), Fairclough (1989, 1992) holds an alternative view of ideology than that of Foucault and Laclau and Mouffe. While drawing on Foucault and his conception of power, Fairclough departs from Foucault in relation to ideology. Fairclough (1992, p. 87) defines ideologies as:

\begin{quote}
... significations/constructions of reality (the physical world, social relations, social identities) built into various dimensions of the forms/meanings of discursive practices, and which contribute to the production, reproduction or transformations of relations of domination.
\end{quote}

Fairclough is interested in the ideological effects of discursive practices focussing on ideological assumptions embodied in discourse which come to be taken as ‘common sense’ and which contribute to sustaining existing power relations. An important

\textsuperscript{10} For an in-depth analysis of Foucault’s departure from the concept of ideology, see Sholle (1988).
contrasting point between Fairclough and Foucault and Laclau and Mouffe is in relation to ideology and truth. Unlike Foucault and Laclau and Mouffe, Fairclough does not reject the Marxist conception of ideology in relation to truth. For Fairclough, and critical discourse analysts, the idea that one can distinguish between discourses that are ideological and discourses that are not is retained, therefore, so too is the hope of ‘finding a way out of ideology’ (Jørgensen & Phillips, 2002).

I consider ideology to be a useful element in the study of organisational sustainable development discourse in particular in the consideration of the discourse’s conditions of possibility and in an analysis of the discourse’s effects. Therefore, I adopt a modified version of Fairclough’s ideology. Ideologically-laden assumptions embedded within the discourse, which constitute both conditions of possibility and effects of the discourse, are considered and references to power relations, subjugation and legitimacy made.

However, in drawing on Fairclough’s conception of ideology, I acknowledge two further points. First, I maintain a position that all discourses are ideological, therefore differing from Fairclough in this respect. Second, and related to the first point, the view that ‘truth’ is constructed through discourse is retained and therefore it is recognised that it is not possible to ‘find a way out of ideology’. In maintaining these Foucauldian and Laclau and Mouffe principles of ideology, the form of ideological critique undertaken in this research requires consideration. In recognising that it is not possible to find a way out of ideology and uncover the ‘truth’, this research provides a critique of the taken-for-granted.

This form of ideological critique thus starts from the recognition that all constitutions are contingent and could have been different. In taking something for granted we forget that it could have been different. Therefore, while recognising that distortion is an everyday part of identity and meaning construction, I identify the taken-for-granted embedded in the discourse in the aim of opening out the discourse. As such, while I cannot offer a ‘truth’ free from ideology (as I would also be condemned to distort reality as I cannot get ‘outside’ of ideology), I can offer a critique of the taken-for-granted and a subsequent problematisation of the discourse. To do so, how ideology works through discourse must be considered.


2.5.3 The Function of Ideology

Ideology and hegemony are related, yet distinct concepts. Ideology plays a crucial role in the construction of hegemony (Torfing, 1999) as it is crucial in the process of achieving consent (Levy, 1997). Ideology, once again, focuses attention on the political nature of discourse.

"Ideologies, in seeking to maximise determinacy, aim to convert the inevitable variety of options into the monolithic certainty of a political decision" (Norval, 2000, p. 325). This quote from Norval (2000) relates to Laclau and Mouffe's notion of objectivity discussed above. Within Laclau and Mouffe's concept of hegemony, ideology or objectivity is that which is decided upon (constitutes meaning) and also masks other possibilities. Ideologies ability to mask contingency is expressed by Torfing (1999) when he refers to ideology as that which is at the base of the decision regarding the form discourse takes. He adds "the ideological consists precisely in those discursive forms that seek to construct society and social agency as decidable discursive forms within a totalizing horizon that projects on to a particular discursive form an impossible fullness and transparency" (Torfing, 1999, p. 114). Therefore, in deciding on what sustainable development is in the organisational context, ideology is at play as it both presents a constitution of meaning at the same time as masking other alternative possibilities.

As such, ideology is linked to power and discourse. Fairclough (1989) defines the power of ideology as the power to project one's practices as universal and 'common sense'. He states:

Institutional practices which people draw upon without thinking often embody assumptions which directly or indirectly legitimate existing power relations. Practices which appear to be universal and commonsensical can often be shown to originate in the dominant class or the dominant bloc, and to have become naturalised. Where types of practice, and in many cases types of discourse, function in this way to sustain unequal power relations, I shall say they are functioning ideologically (Fairclough, 1989, p. 33, emphasis in original).

It is through producing and reproducing unequal power relations that discourse practice has ideological effects (Everett & Neu, 2000; Fairclough & Wodak, 1997).
Ideologies embedded within the discourse analysed and their effects are considered in Chapter Nine.

As Fairclough (1989) notes, ideology is at its most effective when its workings are invisible. That invisibility:

is achieved when ideologies are brought to discourse not as explicit elements of the text, but as the background assumptions which on the one hand lead the text producer to 'textualize' the world in a particular way, and on the other hand lead the interpreter to interpret the text in a particular way. Texts do not typically spout ideology (Fairclough, 1989, p. 85).\footnote{This extract from Fairclough (1989) not only identifies the 'invisible' nature of ideologies but also brings to light an important element in the analysis of ideologies and discourse. As discourse does not 'spout ideology' and as it is impossible for a researcher to be free from ideology, the identification of ideologies within discourse is somewhat problematic. While acknowledging this difficulty, I consider the identification and discussion of the taken-for-granted within the discourse to still be a valuable and productive exercise. Furthermore, in recognising the difficulties involved, I again acknowledge the importance of being 'honest' and reflexive in the research approach (see Chapter Five).}

In this research, ideologically-laden assumptions embedded in the discourse are identified in order to work towards the aim of problematising the discourse of organisational sustainable development. Before I elaborate on this identification of ideologies, ideology within accounting discourse, discourse in which organisational sustainable development is embedded, is discussed.

I have acknowledged that discourse needs to be considered in context and that an aim of this research is to argue for context specific understandings of sustainable development. A discursive perspective recognises that discursive formations do not exist in isolation nor appear 'out of thin air', but "emerge through 'reweaving' relations between existing discourses" (Fairclough, 2005, p. 932). As such, they are influenced by the ideological assumptions embedded in these discourses. I thus focus on the discourse of organisational sustainable development, which has emerged through a 'reweaving' of the discourses of organisations and the discourses of sustainable development.\footnote{The discourses of sustainable development are themselves understood as discourses which have emerged from a reweaving of environmental and development discourses. Both the discourses of sustainable development and the discourses of organisations (through a discussion of accounting discourse) are covered in depth - see Chapters Three and Four respectively.}
A primary discourse of organisations, and one of interest here, is accounting discourse. Accounting, with its roots in economics, has many central underlying postulates which are conceived of as being natural and transhistorical (Cooper, 1995), making it a very influential discourse.

Ideology is "working" through the alignment of accounting to such things as efficiency, neutrality, freedom, fair allocation. This has the effect of making it extremely difficult to question the discourse of accounting because to do so would also mean questioning our historical traces. Our "common sense" tells us that accounting must be "right". The association between accountancy and efficiency, neutrality, freedom, and fair allocation are not given for all time, but they are difficult to break because the ideological terrain of this particular formation has been so powerfully structured in this way by their previous history (Cooper, 1995, p. 184).

Ideology makes certain signifiers dominant and within the accounting discourse such dominant signifiers include profit, economy, efficiency, effectiveness, revenue, and asset (Cooper, 1995). It is this ideological base of accounting discourse and its powerful presence within the structure of organisations and society, which leads Cooper (1995) and others (for example see Puxty, 1986; 1991 and Tinker, et al., 1991) to raise concerns over the ability of accounting, in its present form, to sufficiently address new 'problems', such as the environment. I consider these concerns through analysing the organisational construction of sustainable development, and the construction of organisational identities in relation to sustainable development, and identifying the ideological assumptions embedded in this discourse.

Stavrakakis (2000) notes that a 'lack', in the form of a dissatisfaction with the dominant social paradigm, was significant to the emergence of a 'green ideology'. I argue that a 'lack', in the form of dissatisfaction with the dominant economic

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13 While I recognise that there are other organisational discourses (including discourses of human resource management and discourses of strategy), the particular discourse of interest here is accounting. Accounting discourse plays a major role in organisations and is discussed further in Chapter Four. It is important to note here, however, that accounting discourse is of particular interest in this study as the archive upon which I draw is that of organisational reports in which organisations attempt to 'account' for the environment and society. It is also important to recognise that this is only one possible reading of the annual report and multiple readings are possible. These different lenses through which researchers view the corporate annual report are analysed by Stanton and Stanton (2002).

14 Furthermore, the ideological role of the organisational report must be considered. Tinker and Neimark (1987) have referred to the corporate annual report as an 'ideological weapon', something discussed further in later chapters.
paradigm\textsuperscript{15} can also be seen as central to the emergence of organisational sustainable development, a condition of its possibility. Related to the identification of this ‘lack’, Levy (1997) considers the ‘environmental movement’ within organisations to be, in Gramscian terms, a ‘crisis of hegemony’. He states that, “business face a realignment of interests that threatens powerful sectors with a loss of autonomy, influence and market control” (p. 130). Levy (1997), drawing on a range of practitioner-orientated and academic texts, critically investigates the ideological and political nature of environmental management (EM) discourse.

Levy (1997, p. 127) states:

A critical analysis of the EM discourse reveals underlying assumptions and power relations and suggests that the field is not a value-neutral body of knowledge being constructed by objective and disinterested academics and practitioners. Rather, the emerging field is being shaped, or “disciplined,” by the pre-existing models and ideologies embedded in existing management disciplines, in a manner that prioritizes and universalizes corporate and managerial interests at the expense of consumers, workers, and the broader public.

He identifies and discusses the ideological character of four central assumptions of environmental management discourse: (1) that the environment can and should be managed, (2) that corporate managers should be doing the managing, (3) that EM is a win-win opportunity, and (4) that traditional management functions and concepts are the appropriate tools. From his analysis, Levy concludes that the “material, practical aspects of EM are not mere cynical greenwashing; there is a limit to the extent to which ideology can paper over the gaps between the rhetoric of EM and public environmental concerns”.\textsuperscript{16} Levy, however, also identifies that “EM functions on an ideological level to legitimate the role of corporate management as stewards of the environment, deflecting the threat of more radical change to the economic and social systems” (Levy, 1997, p. 141).

\textsuperscript{15} Dissatisfaction with the dominant economic paradigm is documented by Foster (1994), Porritt (2005) and Korten (1996).

\textsuperscript{16} Levy (1997, p. 141) continues by saying “EM has proven quite useful at identifying profitable opportunities for reducing toxic emissions and resource use and stimulating innovation of alternative products and processes. Although EM does not lead to Bookchin’s (1986) self-sufficient bioregional communities, it does operate to reduce environmental hazards to a politically tolerable level”.

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Another study highlighting the ideological character of the environmental management discourse is Prasad and Elmes (2005). They also consider environmental management discourse and how much of the discourses legitimacy stems from it being based on notions of pragmatism and thus having practical relevance in resolving contemporary environmental problems. I later explore the findings of Levy (1997) and Prasad and Elmes (2005) within the New Zealand business reporting context.

2.5.4 Hegemony, Ideology and Legitimacy

Hegemony and ideology, as implied by the findings of Levy and Prasad and Elmes above, are closely linked to the notion of legitimacy. Through a consideration of hegemony and ideology how constitutions of meaning or significations serve to legitimise and sustain relations of power and/or domination can be considered.

Eagleton (1991), in drawing links between ideology and legitimating strategies, states:

A dominant power may legitimate itself by promoting beliefs and values congenial to it; naturalising and universalising such beliefs so as to render them self-evident and apparently inevitable; denigrating ideas which might challenge it; excluding rival forms of thought, perhaps by some unspoken but systematic logic; and obscuring social reality in ways convenient to itself. Such 'mystification', as it is commonly known, frequently takes the form of masking or suppressing social conflicts, from which arises the conception of ideology as an imaginary resolution of real contradictions (1991, pp. 5-6, emphasis in original).

Ideology ‘works through’ discourse to legitimate particular constructions of the ‘real’. Legitimation is also crucial to achieving consent and thus hegemonising discursive space.

One way in which ideology (or discourse)\(^{17}\) achieves legitimacy is by presenting itself as broadly acceptable, that is, universalising itself, expressing ideas and constructions as rational and universally valid ones. This universalisation of a discourse was

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\(^{17}\) This close and somewhat interchangeable relationship between ideology and discourse identified here once again acknowledges the Foucauldian perspective taken in this research which acknowledges that all discourse is ideology and adopts a definition of discourse which recognises this relationship between the two terms.
discussed above in relation to hegemonic practice as it is an essential element in securing consent.

Through a consideration of hegemony and ideology, I examine what form of sustainable development the organisational reporting discourse analysed seeks to legitimise and maintain and also what it excludes and marginalises. I consider knowledge construction and maintenance to be essential features in legitimation, a perspective that has been largely overlooked within the accounting literature and theorisation on legitimacy. This underdeveloped, or poorly specified view of legitimacy found within published social and environmental reporting research is discussed in Chapter Four.

### 2.6 Conclusion

This chapter introduced the theoretical framework through which the analysis is undertaken. Central to the analysis is discourse. I have presented and discussed the understanding of discourse employed in this research along with an identification and consideration of some of its key tenets. Here, the productive and performative nature of discourse was discussed as well as the relationship between discourse and context, and power, knowledge and truth. The concepts of hegemony and ideology, and how they link to the concept of legitimacy, have also been considered. It is through this framework that I address the research questions presented in Chapter One. Building on this framework I discuss the concept of sustainable development in the following chapter.
Chapter Three: Theorising Sustainable Development

3.1 Introduction

In this chapter I locate this research in relation to discourses of sustainable development and environmentalism and discuss how sustainable development is understood and theorised in this thesis. Much of the literature on sustainable development focuses on what 'the concept' 'means'. I attempt to problematise this notion of an understanding of sustainable development and argue that a more fruitful approach is to identify the multiplicity of meanings and the conditions which make these meanings possible. I problematise the notion of an understanding by recognising the influence of context on discursive constructions as well as asserting the political and floating nature of the concept. I acknowledge that the context within which sustainable development is constituted affects the way it can be 'talked about' and understood due to the discourses that can be drawn on to make sense of the concept. Such an approach to the study of sustainable development can begin to open out the discourse to alternative representations. Through identifying sustainable development as both a political concept and a floating signifier, the ability to hegemonise the discursive space, along with the effects of achieving hegemony, are able to be considered. I engage with this material as follows.

In Section 3.2, I identify and discuss a number of discourses on the environment whose presence helps construct and define the discourse of sustainable development. In Sections 3.3 and 3.4, I discuss the discourse of sustainable development. In Section 3.3, I give a brief history of the concept and its emergence and, in Section 3.4, I overview the sustainable development literature. I present in Section 3.5 a theoretical construction of sustainable development drawing on discourse, in particular the work of Laclau and Mouffe. Section 3.6 concludes the chapter.
3.2 Environmental Discourses

The natural environment has become a site of discursive struggle arising out of alternative representations of the human-nature relationship and contestation around what the 'correct' relationship should be (e.g. see Dryzek, 1997). Sustainable development discourse is only one (albeit important) discourse that exists in this struggle. There are a wide number of voices on the environment prompting Benton and Short (1999) to refer to it as a “chorus of voices”, and Szersynski, Lash and Wynne (1996) to start from the premise that the problem is not a lack of voices, but too many, resulting in noise and as a result only the powerful being heard. In this section I overview a range of different discourses on the environment, not only discourses of sustainable development, but also those that support and those that critique and challenge them.

The discourse of sustainable development does not stand in isolation from other discourses on the environment. As Laclau and Mouffe (1985) identify, concepts are defined by others that are positioned outside of them, the possibility of a concept/identity is defined by its impossibility.1 As such, ‘other’ discourses on the ‘environment’ and ‘development’ are antagonists to the discourse of sustainable development and in that role help create, challenge and define the sustainable development discourse.

There are many ways in which the discourses on the environment can be classified. For example, different classifications include “anthropocentric” and “ecocentric”, (Purser, Park & Montuori, 1999), “arcadian” and “imperialists” (Jamison, 2001), “exploitationists”, “conservationists” and “preservationists” (Norton, 1991), “technocentrics” and “ecocentrics” (Benton & Short, 1999; O’Riordan, 1976; Pearce, 1993), “dominant social paradigm” and “new environmental paradigm” (Dunlap, 1995).

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1 This statement is related to the poststructuralist understanding of language and meaning which is adopted in this research. The poststructuralist view states that meaning is constructed through systems of relations (i.e. the meaning of ‘mother’ is constituted through the term’s relationship with other signifiers such as ‘father’ and ‘daughter’). The ‘other’, that which stands ‘outside’ is, therefore, important in the constitution of meaning.
2002; Dunlap & Van Liere, 1978; 1984; Olsen, Lodwick & Dunlap, 1992), “status quo”, “reform” and “transformation” (Hopwood, Mellor & O’Brien, 2005), and Dryzek’s (1997) four dimensional “radical” vs “reformist” and “prosaic” vs “imaginative” classification system. While I acknowledge that such distinctions involve an oversimplification of the variants of discourses that are evident in the area I also recognise that, for the purposes of this study, a form of classification is required in order to succinctly denote the range of discourses evident in the area. The classification drawn on here is that found in Livesey (2001). Livesey (2001) groups competing environmental discourses under three ‘labels’ each with a different appropriation of the human-nature relationship. These three categories are “the traditional development paradigm (or “dominant paradigm”), radical environmentalism, and reform environmentalism with its concept of sustainable development” (p. 63). Each of these is discussed in turn.

3.2.1 Traditional Environmental Discourses

The traditional (or promethean) discourse is the dominant discourse in modern capital organisations and mainstream accounting. Organisational discourse and accounting discourse is strongly aligned to the discourse of neo-classical economics (Cooper, 1995).

Economic thinking is now central to the way in which human societies treat the environment. Not only the professed economic system of a society, but the hidden assumptions of economics and the value systems that it enshrines, are central to understanding the modern view of the relationship between humans and the natural world (Ponting, 1991, p. 153).

Within the discourses of organisations and accounting, the environment is largely considered an externality (Andrew, 2000; Cooper, 1992; Perrow, 1997; Shrivastava, 1994) or as capital (Ponting, 1991). The ability to externalise both environmental and social costs, that is to ‘organise out’ the impact of the organisation on the natural environment and society, not only decreases costs and increases profits (Perrow, 1997) but also constitutes the environment in a particular way. The ability to externalise places the organisation in control of the environment. As Andrew (2000)

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2 A similar division of environmental discourses can be found in Egri and Pinfield (1996) who refer to the three categories of “dominant social paradigm”, “radical environmentalism perspective” and “reform environmentalism perspective".
identifies, "[i]f the environment is considered, it is often done so from the perspective of the organization’s interests" (p. 198).

Considering the environment as capital, and a resource, has effects. Within traditional discourse, nature is considered to be an unlimited or free resource (Beckerman, 1995; Lomburg, 1998; Simon, 1981; Simon & Kahn, 1984) to be used in the production of goods and services to increase human welfare. The traditional discourse on the environment is, therefore, anthropocentric in focus (or anti-ecological in Dunlap & Van Liere’s (1978) words). Traditional discourse is centred around humanity and decisions are made in human interests over other living species. Furthermore, within traditional discourse, nature is seen as a stock of “infinitely exploit able resources” (Egri & Pinfield, 1996) that can be used to strive for growth. Traditional environmental discourse takes a ‘growth forever’ position which advocates unrestrained exploitation based on the assumption of unlimited, abundant and substitutable nature.3 As Colby (1991, p. 198) comments, the frontier economic paradigm is based on an “unbridled faith in the ‘progress’ of human ingenuity, in the benevolence of technological advancement, and their combined capacity to reckon with any problems that might arise, usually through substitution when scarcity causes prices to rise”.

Agents of the traditional discourse or ‘dominant social paradigm’ are argued to be motivated by material self-interest and have faith in the human, and in particularly the market’s ability to generate solutions to any problems (Dryzek, 1997; Olsen et al., 1992). Dryzek (1997) further notes that the discourse is dominant and relatively intact for two reasons: first because of the many claims made by survivalists in the past have not eventuated; and second, because its basic assumptions are embedded in human consciousness as ‘taken-for-granted’.

3 While the concept of natural capital can be found in ‘more radical’ environmental discourses, in particular within the field of environmental economics, it is on this point, nature as unlimited, abundant and substitutable, that they differ. As Holland (1999) identifies, “whereas proponents of weak sustainability are said to advocate policies devoted to securing a non-declining level of total capital, proponents of strong sustainability are said to advocate policies devoted to securing a non-declining level of natural capital in particular” (p. 51, emphasis added). It is, therefore, over the distinction between natural capital as substitutable for other forms of capital (i.e. human-made capital) and ‘critical natural capital’, that which is not substitutable, that traditional discourses and other discourses vary.
3.2.2 Radical Environmental Discourses

The radical label covers a range of discourses which are different in approach and focus (Colby, 1991; Dryzek, 1997; Eckersley, 1992; Lewis, 1992; McGregor, 2004). The common factor linking these discourses is their fundamental challenge of the traditional perspective and the notions it entails.

Deep ecology, mainly associated with Naess (1972; 1985/2001; see also, Barry, 1995; Devall & Sessions, 1985; Luke, 2002; McLaughlin, 1995), is categorised as radical. Deep ecology maintains that:

environmental pollution, extinction of countless species of plants and animals, clear-cutting of rain forests, overpopulation, genetic engineering, and similar modern practices and problems are symptoms of the real disease: anthropocentrism (Zimmerman, 1987, p. 36).

Deep ecology perspectives assert that humans need to reposition themselves in relation to nature placing humans within the ecosystem, rather than placing humans at the centre of the ecosystem. Deep ecologists refer to biocentrism – a view that no life form has any more intrinsic worth than has any other. Therefore, deep ecology discourse is ecocentric, or non-anthropocentric, in nature, substantively different from traditional or accounting discourses (Gray, 1992).  

Social ecology, while radical, takes a different position than the position of deep ecology. While placing hierarchy and domination as central to the ecological crisis, social ecology does not challenge anthropocentric assumptions. Social ecology believes that humans have the capacity to recognise that their lives are bound to the environment and thus the environmental decisions they make. What social ecology calls for is an end to hierarchy and domination. This call is made through questioning the notion that humanity must dominate nature, revealing that this very concept has its origins in the domination of human by human (Bookchin, 1999; White, 2003). Social ecology discourse is based on a non-hierarchical relationship between humans and nature and contests the assumption that humanity has the right to dominate both

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nature and other humans. Social ecology challenges traditional discourse on the environment by positing that a “society based on a grow-or-die market economy must destroy the biosphere because of its very imperatives – growth and capital accumulation – that drive it along this anti-ecological path irrespective of any other factors” (Bookchin, 1999, p. 57, emphasis in original).

A further discourse which falls under the radical label is eco-feminism. As Andrew (2000, p. 210) notes, “[e]co-feminism is the name given to a growing body of literature that combines theories of feminism with those of ecology and takes issue with the fact that both women and nature have been equated in much patriarchal discourse”. Eco-feminist discourse relates the domination of nature to the domination of women, and calls for environmental relations to become more inclusive of the ‘other’. Eco-feminism poses a particularly relevant critique of accounting discourse which externalises ‘others’ such as the natural environment (Cooper, 1992). Eco-feminist discourse challenges the very foundations of traditional or promethean discourse and the role of accounting in its legitimation.

The last radical discourse to be identified here is that of bioregionalism. Often associated with Sale (1983; 1991/2000) – although having a much longer history – bioregionalism calls for a restructuring of society based on the laws of nature. As Welford (1995, p. 183) states, “the essence of bioregionalism is to live as close to the land as possible, to decentralise organisations and to live in harmony with nature”. Bioregionalism focuses on, and calls for a reconsideration of, basic determinants of organised society, namely the notions of scale, economy, politics and society (Sale, 1983).

Bioregional economies must conserve resources and systems of the natural world and have a stable means of production and exchange. Within bioregions there must be cooperation and participation and growth must be seen as organic. Bioregionalism means living within the natural limits to growth. Moreover it stresses social and ecological processes as being one and inseparable (Welford, 1995, p. 185).

Bioregionalism, due to the structural implications it entails, is clearly at odds with the current capitalist system.

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5 For further discussion of accounting discourse and eco-feminism, see Cooper (1992).
3.2.3 Reform Environmental Discourses

The discourse of sustainable development, as well as the eco-modernisation discourse (see Everett & Neu, 2000; Hajer, 1995; 1996), fall into the last of Livesey’s categories, that of reform environmentalism. The reform environmental perspective “represents a modification of anthropocentric values to include biocentric values to the extent that there is sustainable development” (Egri & Pinfield, 1996, p. 215). Dryzek (1997) defines sustainable development as ‘environmentally benign growth’. That is, if sustainable development was achieved, which at present it is not, and there is uncertainty as to whether or not it can be, growth would exist in harmony with the environment. Reform environmental discourses seek to resolve the tension between economy and ecology by recognising the environmental ‘crisis’ yet leaving the capitalist system unchallenged. Reform discourses differ from traditional discourse as they recognise the environmental dilemma, and differ greatly from the radical perspectives.

Reform environmental discourses have been critiqued by proponents of both traditional and radical discourses. While adherents to the traditional or promethean perspective believe that reform discourses go too far, proponents of the radical perspective believe they do not go far enough in recognising the natural environment and its relationship with humans. Deep ecology discourses reject reformist discourses as they reject the possibility that the market, efficiencies or ‘better economics’ can correct the misuse and misallocation of natural resources while the social ecologists

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6 While some authors, such as Dryzek (1997) delineate between discourses of sustainable development and eco-modernism, others, such as Jamison (2001) and McGregor (2004) do not. Dryzek (1997) argues that the distinction between the two discourses relates to issues of social justice and third-world development. Dryzek (1997) holds that while both sustainable development and ecological modernisation assure economic growth and environmental protection are compatible, ecological modernisation tends to play down issues of social justice and poverty elimination. In this discussion, discourses that fall under the ‘label’ reform environmentalism are not distinguished due to the recognised ambiguity and contestation in the area and the inability to clearly distinguish between the two perspectives.

7 This point is made with reference to the mild constructionist perspective taken and an acknowledgement of the extra-discursive and in recognition of the literature which continues to identify the environmental damage that human and industrial processes are causing and how this environmental destruction challenges the basis for human survival – see Limits to Growth: The 30-Year Update (Meadows, Randers, & Meadows, 2004), Living Planet Report 2004 (WWF, 2004), and Global Environmental Outlook 3 (UNEP, 2002).
and eco-feminists take issue with the systems of hierarchy and domination which are evident in the discourse.

However, just as there is conflict between the traditional, radical and reform discourses there is conflict among discourses which fall under the same ‘label’. Zimmerman (1987) acknowledges that, just as the discourses of deep ecology have been critical of reform environmentalists for not being sufficiently radical in their attempts to curb human exploitation of the nonhuman world, ecofeminists are critical of deep ecology itself for not being radical enough regarding the patriarchalism of the Western domination of nature. Lewis (1992), furthermore, identifies dissension among environmentalists. However, while the discursive struggle continues, the discourses that have received most currency in the business and policy arena are those of reform environmentalism in the form of sustainable development. An overview of sustainable development is now undertaken, including its history and coverage in the literature.

3.3 A History of Sustainable Development

History is important not merely as a narrative chronology of events, as the way things were, but as an essential component of the present, helping to form or shape contemporary activity (Jamison, 2001, p. 36).

This history of sustainable development is covered in three sections: The Rise of an Environmental Consciousness, Brundtland to Rio: The Rise of Sustainable Development, and Beyond Rio 1992. The focus is on the rise of sustainable development and does not take into account the broader literature on the history of environmentalism itself. Sustainable development has many beginnings and has not developed in a linear fashion as the following sections may suggest. I recognise my

coverage of a history is but one of many possible histories that can be told. Furthermore, I focus on the concept of sustainable development within the Western world, the context within which this research is based, and while recognising that principles of sustainable development are inherent in other areas, do not draw on these. Nevertheless, it is important to recognise the history, and its complexity.

3.3.1 The Rise of an Environmental Consciousness

Since the beginning of civilization, human activity has had a relationship with, and impact on, the environment. Claims that sustainable development began in the 1980s are therefore misleading as civilizations’ concerns with living within the limits of nature have a much longer history. As Ponting (1991, p. 407) identifies, “the problem for all human societies has been to find a means of extracting from the environment their food, clothing, shelter and other goods in a way that does not render it incapable of supporting them”. Important differences do exist, however, between past generations and the current ones such as a greater population base, the decrease in the availability of alternative habitats (Ponting, 1991) and the global, rather than primarily local, effect of human activity.

For the purposes of this research, modern concerns around the concept of sustainable development can be seen as emerging in the 1960s and 1970s with the publication of several books and articles including Silent Spring (Carson, 1963), The Population Bomb (Ehrlich, 1968), The Tragedy of the Commons (Hardin, 1968), Limits to Growth (Meadows, Meadows, Randers & Behrens, 1972), Only One Earth (Ward & Dubos, 1972), and Small is Beautiful (Schumacher, 1973). In addition to these publications, Jamison (2001) identifies a range of ‘catastrophes’ over this time period which also contributed to the emerging recognition of the environmental problematique. The

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9 Ponting (1991, Chapter 3) identifies the existence of a handful of gathering and hunting groups in the modern world, which it could be argued, are living according to the principles of sustainability. These include the “Bushmen of south-west Africa, some pygmy groups in the equatorial forests of Africa, the Hadza of east Africa, a few groups in India and south-east Asia, some Aborigines in Australia, some Inuit in the Arctic and the native inhabitants of the tropical forests of South America” (p. 19).

10 Identifying the rise of the modern environmental concern in 1960s and 1970s is consistent with much of the literature – for example see Cotgrove (1982), Jamison (2001) and Olsen et al. (1992).

11 Catastrophes identified by Jamison (2001) include: 1950s mercury poisoning in Minimata, Japan; 1976 factory explosion in Serveso, Italy; 1979 Three Mile Island, Pennsylvania nuclear disaster; 1984
significance of the release and popularity of these publications and the occurrence of such ‘catastrophes’ were their ability to develop an ‘environmental consciousness’ in modern society.

Initial concerns raised in these books, such as pesticide use, population growth, pollution and the depletion of natural resources, developed and were subsequently supplemented with “worries about energy supply, animal rights, species extinction, global climate change, depletion of the ozone layer in the upper atmosphere, toxic wastes, the protection of whole ecosystems, and environmental justice (the distribution of environmental damage across ethnic groups and social classes)” (Dryzek, 1997, p. 3). By the late 1970s and early 1980s, this environmental consciousness was strong, activism became more commonplace (Pirages & Ehrlich, 1974), and questions were being raised about the ‘correct’ relationship between humans and nature.

Dunlap and Van Liere (1978) attempted to examine and assess social movement towards an environmental consciousness and developed an instrument for measuring it. Dunlap and Van Liere (1978; and later Cotgrove, 1982; Dunlap & Van Liere, 1984; Milbrath, 1984; Olsen et al., 1992) contrast the ‘dominant social paradigm’ (DSP) with what they refer to as the ‘new environmental paradigm’ (NEP). Dunlap and Van Liere (1978, p. 10) identify that “[d]espite the predominance of an anti-ecological DSP within our society, new ideas have emerged in recent years which represent a direct challenge to this DSP”. Through a survey of Washington State residents, Dunlap and Van Liere (1978) sought to determine the extent to which ‘the public’ accepts a worldview based on ecological values, attitudes and beliefs. They concluded that:

Union Carbide chemical explosion in Bhopal, India; 1986 nuclear accident in Chernobyl, Ukraine; and the Exxon Valdez oil spill in 1989.

12 An earlier attempt to capture the societal movement towards an environmental consciousness was made by Pirages and Ehrlich (1974). They identified two aspects of the social movement in America in relation to the environment. First, they noted that “many millions have been expressing their numerous discontents at the ballot box, in letters to the editor, and in massive demonstrations that were seldom seen in the United States before the sixties” (p. ix); however, they also observed that Americans had also “become upset and even angered by environmentalists and population experts who are predicting disaster” (p. viii).
CHAPTER THREE: THEORIZING SUSTAINABLE DEVELOPMENT

Clearly concepts such as "limits to growth", "balance of nature", "steady-state economy" and "spaceship earth" are beginning to permeate the consciousness of the American public, and are apparently well established among environmentalists (Dunlap & Van Liere, 1978, p. 14).

Dunlap and Van Liere (1978, p. 17) further state that, "[w]hen we consider that just a few short years ago concepts such as "limits to growth" and "spaceship earth" were virtually unheard of, the degree to which they have gained acceptance among the public is extremely surprising". These findings 'empirically demonstrate' the development of an environmental consciousness within a section of 'the public' in the 1960s and 1970s.

A significant feature of early environmental discourse is its overall tone. When Dryzek (1997) overviews the survivalist discourse (which the above publications contribute to), he refers to the metaphors and rhetorical devices of 'overshoot and collapse', 'cancer', and 'images of doom and redemption'. Dryzek (1997, p.37) acknowledges that early environmental discourse was negative in tone, warning of the "apocalyptic horizon of environmental concern, raising the stakes in environmental affairs". These 'apocalyptic tones' and the 'bad news' nature of the discourse is also acknowledged by Jamison (2001). However, while the 'problem' of the environmental crisis was articulated, and the environment was established as a key issue of the late twentieth century, what was missing from this discourse was a 'solution'. This lack of a solution or 'optimism' provided a platform for the emergence of the discourse of sustainable development.

3.3.2 Brundtland to Rio: The Rise of Sustainable Development

Despite the establishment of an environmental consciousness among modern society in the late 1960s and early 1970s, it wasn't until the 1980s and 1990s that sustainable development, with its attempt to resolve the tension between ecology and economy, took centre stage. Sustainable development did not 'begin' in the 1980s as the words have been joined on occasion since the early 1970s (Dryzek, 1997, p. 124). It was, however, at this time that sustainable development emerged as a dominant discourse of environmental concern.
The concept of ‘sustainability’ has obvious roots in the natural sciences where the issues of sustainable yields, the Earth’s carrying capacity, and the intricate ecosystems of the environment were originally vocalised. However, sustainability took on a different position when it was placed alongside development. As Banerjee (2003) and Lele (1991) identify, the pairing of sustainability with development clearly places the concept within the discourse of development. This coupling has significant effects. Shiva (1992, p. 187) 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”. Redclift (1994, p. 21) adds that development is “made more palatable because it is linked with “natural” limits, expressed in the concept of sustainability”. It is perhaps this “palatable” or optimistic quality, compared to the “doom and gloom” or negative tone present in earlier discourse discussed above, that made the concept of sustainable development appealing to a wide audience. Sustainable development, furthermore, offered a ‘solution’, a missing component of previous discussions.

Perhaps the two most important events in the rise and history of sustainable development were the release of the *Brundtland Report* (published by the World Commission on the Environment and Development (WCED) in 1987) and the United Nations Conference on Environment and Development in 1992 in Rio de Janeiro (UNCED). These two events placed environment and development issues at the centre of the international political agenda and established and confirmed the primacy of sustainable development.

A significant moment in the contemporary discourse of sustainable development was the 1987 release of the *Brundtland Report* (or more formally titled *Our Common Future*) by the WCED. The WCED was established by Gro Harlem Brundtland, former Prime Minister of Norway, at the request of the Secretary General of the United Nations in 1983 and the release of the *Brundtland Report* was the culmination of several years of international discussion and consultation. The report was seen as a “global agenda for change” (WCED, 1987, p. ix) and identified sustainable
development as the solution to the growing concerns over environmental degradation and the effects of the consumer society. The report popularised the concept of sustainable development and positioned it as a topic of national and global importance.

The mandate given to the WCED by the UN Commission consisted of three objectives: "to re-examine the critical environment and development issues and to formulate realistic proposals for dealing with them; to propose new forms of international co-operation on these issues that will influence policies and events in the direction of needed changes; and to raise the levels of understanding and commitment to action of individuals, voluntary organizations, businesses, institutes, and governments" (WCED, 1987, pp. 3-4). Arguably however, the prevailing contribution of the report is its definition of sustainable development, "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987, p. 43). The Brundtland definition of sustainable development remains the most commonly referred to today; however, it is not without critique (see Bebbington, 1997; Hediger, 1999; Redclift, 1994; Verburg & Weigel, 1997). Although this critique is often related to the inherent ambiguity of the definition, the Brundtland definition has also been critiqued based on its "growth-dependent interpretation of sustainable development" (Wackernagel & Rees, 1996, p. 40). I argue later in this chapter that it is from the ambiguity of the definition that the Brundtland articulation gains its strength and appeal and also represents a significant moment for the concept’s future.

Perhaps the most significant event to follow the Brundtland Report was the United Nations Conference on the Environment and Development known as 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, emphasis in 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

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13 An interesting point to note here is that this definition of sustainable development drawn on by organisations and others is only part of the original definition provided by Brundtland. This reduction of the original definition of sustainable development provided in the Brundtland Report is important in the organisational construction of sustainable development and is, therefore, discussed further below.
of the dialogue process it created, and also because of who was involved in the
discussions. Rio brought together many groups including world leaders (with nearly
100 world leaders and 172 nations represented), non-government organisations and, to
some extent, the general public. However, as some commentators claim, it was the
corporate voice which prevailed in Rio resulting in what Greer and Bruno (1996) refer
to as “the corporate hijack of UNCED”.

Of the many documents to eventuate from the Earth Summit perhaps the one which
provides the most guidance and has had universal appeal is Agenda 21. Agenda 21 is
an action plan for achieving sustainable development in the twenty first century. In
Chapter One of Agenda 21 the document states:

Agenda 21 proposes an array of actions which are intended to be implemented by
every person on Earth. The actions are specific and concrete proposals which are
meant to address the sustainable and efficient use of our global natural resources, the
effective management of pollution and the waste products of development and the
achievement of a basic standard of living for all humanity. The bold goal of
Agenda 21 is to halt and reverse the environmental damage to our planet and to
promote environmentally sound and sustainable development in all countries on Earth
(Sitarz, 1993, p.6).

The success of Agenda 21 in achieving these goals remains a topic of debate.

3.3.3 Beyond Rio 1992

Rio 1992 established a pre-eminent place for sustainable development in the policy
arena where environmental and development issues were addressed. Despite the high
profile given to environmental concerns in the immediate wake of Rio 1992, there
was considerable pessimism about what had actually been achieved in the years
following. By the follow-up Earth Summit in Johannesburg ten years later in 2002,
not much appeared to have changed. Bruno and Karlner (2002, pp. 4-5) surmised:

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 of 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.

Against Bruno and Karliner's pessimistic conclusion several points can be made. First, there remains concern regarding the 'sustainability' (environmental, social and economic) of present forms of development. Consequently, for a great many, change is still required and the dominant discourse of sustainable development remains largely intact as this discourse of change. The concept of sustainable development is, therefore, likely to be influential in policy and business decisions in the foreseeable future and for that reason an understanding of the concept is imperative. I examine the 'meaning' of sustainable development with a particular focus on how the concept is constituted within the New Zealand organisational reporting context. How sustainable development is discussed in the literature is now explored.

3.4 Mainstream Perspectives on Sustainable Development

The contested and political nature of sustainable development was identified and briefly discussed in the opening chapter of this thesis. In this section I revisit and expand upon that initial discussion. I place particular emphasis on how sustainable development is represented in the mainstream literature including an examination of the 'meaning' of sustainable development and how different meanings are 'evaluated' or contrasted in the literature.

The 'meaning' of sustainable development has been debated in the literature for more than a decade (e.g. Dixon & Fallon, 1989; Dobson, 1998; Lele, 1991; Pearce, Markandya & Barbier, 1989; Redclift, 1987; 1992; 1994; Wackernagel & Rees, 1996). Despite this long discussion, however, there is no consensus as to a definition of sustainable development either among, or even within disciplines (Filho, 2000; 14For examples of present concerns see Limits to Growth: The 30-Year Update (Meadows et al., 2004), Living Planet Report 2004 (WWF, 2004), Global Environmental Outlook 3 (UNEP, 2002) and Living Beyond Our Means (Millennium Ecosystem Assessment, 2005).
While there is a common acceptance that the ‘meaning’ of sustainable development is contested, a number of authors claim that there is some consensus as to several general principles or components of the concept.

When investigating the ‘common ground’ that exists surrounding the meaning of sustainable development it is useful to return to the writing of Michael Jacobs (1999) introduced in Chapter One. Jacobs (1999) identifies two levels of meaning, the first level where concepts are often able to be defined by a number of core ideas, and the second where contestation occurs. The six core ideas, according to Jacobs (1999, pp. 26-27), that are represented in sustainable development discourse, and make up the first level of meaning are:

(1) Environment-economy integration: ensuring that economic development and environmental protection are integrated in planning and implementation.
(2) Futurity: an explicit concern about the impact of current activity on future generations.
(3) Environmental protection: a commitment to reducing pollution and environmental degradation and to the more efficient use of resources.
(4) Equity: a commitment to meeting at least the basic needs of the poor of the present generation (as well as equity between generations).
(5) Quality of life: a recognition that human well being is constituted by more than just income growth.
(6) Participation: the recognition that sustainable development requires the political involvement of all groups or ‘stakeholders’ in society.

Jacobs ascertains that agreement rests on these core ideas; however, it is in the interpretation of these core ideas that yields competing or alternative conceptions. Jacobs claims that the contestation is largely the result of competing interpretations of the last four core ideas listed above. He refers to these as ‘faultlines’. For example, Jacobs argues that the “first and most important faultline in the interpretation of conceptions of sustainable development lies in the degree of environmental protection it requires (‘core idea’ 3 above)” (1999, p. 31). Adopting a “less stringent” idea of environmental conservation, Jacobs argues (as do many from the economics literature – see Milne, 1996; Wackernagel & Rees, 1996), leads to a ‘weak’ version of sustainable development, while a “more stringent” interpretation adopting the idea of environmental limits takes on a ‘strong’ version of sustainable development.15

15 Andrew Dobson (1998) also identifies different notions of sustainability based on the conception of what Jacobs (1999) calls ‘faultlines’. Dobson (1998) refers to the term ‘environmental sustainability’ which he perceives as broader than ‘sustainable development stating, “sustainable development is one
Gladwin, Kennelly and Krause (1995), like Jacobs, recognise the contested meaning of sustainable development. Unlike Jacobs, however, they do not see this contestability as unavoidable, only “expectant during the emergent phase of any big idea of general usefulness” (Gladwin et al., 1995, p. 876). Gladwin et al. also believe that this contestability will, and should go on, for a long time. After examining a range of definitions, or what they refer to as ‘representative conceptions of sustainable development’, Gladwin et al. identify what they perceive to be the principle components of the discourse.

Our own content analysis suggests that sustainable development is a process of achieving human development...in an inclusive, connected, equitable, prudent, and secure manner. Inclusiveness implies human development over time and space. Connectivity entails an embrace of ecological, social, and economic interdependence. Equity suggests intergenerational, intragenerational, and interspecies fairness. Prudence connotes duties of care and prevention: technologically, scientifically, and politically. Security demands safety from chronic threats and protection from harmful disruption (Gladwin et al., 1995, p. 878, emphasis in original).

However, once again, while identifying some common principles of sustainable development, Gladwin et al. recognise that all of these terms are a challenge to define, with some, such as security and prudence, being more easily identifiable by their absence rather than their presence.

From the relatively extensive list of core ideas, or principles identified by Jacobs (1999) and Gladwin et al. (1995) several overlaps can to be seen. These overlaps are particularly evident around the three areas of the environment, the economy and the social. Indeed, it has become generally accepted that there are three elements to sustainable development; economic, environmental and social. This ‘three element form, or theory, or environmental sustainability” (p. 36). Dobson (1998, p.39), develops a useful typology of environmental sustainability which overviews what could be referred to as the ‘weak’ and ‘strong’ perspectives of sustainable development.

Whether or not it is possible, and/or important, to attain a definition of sustainable development is debated in the literature. Authors such as Welford (1997, p. 179) claim that, “the search for a single definition of this concept is futile” and some such as Redclift (1994) believe that the concept gathers some of its strength from its ambiguity. This position is, however, contrasted by a number of others. Hopwood et al. (2005), O'Hara (1998), Verburg and Wiegel (1997), and Wackernagel and Rees (1996, hold that the ambiguous nature of sustainable development undermines the concept, and Lele (1991, p. 607), claims that “SD [sustainable development] is in real danger of becoming a cliché like appropriate technology - a fashionable phrase that everyone pays homage to but nobody cares to define”, a position which Dixon and Fallon (1989) find agreeable.
'Perspective' was popularised by John Elkington (1997) and coined the 'triple bottom line'. The triple bottom line perspective of sustainable development, however, does not escape the ambiguous nature of the concept as to how the three elements of economy, the environment, and society are conceived, and the interaction between them understood. Very different conceptualisations of the concept can result depending upon the emphasis placed on the environment, the economy, and social values (Milne, 1996). A common way to refer to these different conceptualisations of sustainable development is to 'label' them as 'weak' or 'strong' sustainability (Beckerman, 1995; Dobson, 1998; Hediger, 1999; Pearce, 1993; Pearce, Barbier & Markandya, 1990; Turner, 1993; Wackernagel & Rees, 1996). The weak and strong sustainability labels can be seen as two opposing ends of a continuum. It is the balance of trade-offs that define the difference between the conceptualisations.

Under ‘weak’ sustainability (see Figure 1), the three components of sustainable development are viewed as related, but fundamentally separate entities. Here sustainable development is seen as a concept based on trade-offs, where the advancing of one component will occur at the expense of the others. It is upon these foundations that the business case for sustainable development is made as the economy is seen as equal to the environment and society, and thus a ‘healthy economy’ (‘health’ as defined by neoclassical economic theory) is a necessity for a sustainable state to be reached, even if it is at the expense of the environment and society. This business case for sustainable development is discussed further in the following chapter.

17 Several authors (including myself) maintain that there is a difference between the triple bottom line and sustainable development (for example, see Gray & Milne, 2002). The purpose here, however, is to overview the mainstream literature and therefore a discussion and critique of the triple bottom line, including its significance in the organisational context, is undertaken in the following chapter.
'Weak' sustainability (Figure 2) conceptualises the three elements of economy, environment and society in a much different way. While "the 'weak' sustainability position does not question the present mode of economic development and views SD [sustainable development] as being compatible with some modified version of 'business as usual'...the 'strong' sustainability position throws this assumption into doubt and seeks to redefine the ends which human populations (especially in the West) should seek" (Bebbington, 2001, p. 139). In the 'strong' conceptualisation, the three elements of the economy, society and the environment, are not separate entities, but society a subset of the environment, and the economy is a subset of both society and the environment. This construction of sustainable development recognises the open nature of the interaction between the three elements. Here, in the 'strong' sustainability model, the economy is perceived as a part of, not apart from, society and the environment and the recognition is made that the economy relies on these two elements not only for its 'success' but also for its existence. This 'strong' construction of sustainable development ultimately places emphasis on the environment and society and fundamentally acknowledges the presence of limits.
The weak/strong conceptualisations of sustainable development, and the alternate constructions of the concept that occur in-between these poles, leads to a range of different ways of talking about the environment, society and economy. Within the literature, in particular the literature on organisations (and economics), the weak/strong continuum has been a useful way of looking at and comparing different representations of sustainable development. For example, Bebbington and Thomson (1996) engage the weak/strong definitions when analysing business conceptions of sustainability. They conclude that “while business conceptions of sustainability varied, they could be characterised as being more akin to the ‘weak’ sustainability position (p. 45). A further study that draws on the weak/strong classification to assess business conceptualisations of sustainable development is Springett (2003). Springett argues that while “company managers can be seen to be muddled in their understanding of sustainable development… [they] generally subscribe to a weak, eco-modernist version of sustainable development” (p. 82).

Assessing conceptualisations of sustainable development against the weak/strong continuum is valuable in adding knowledge to the meaning and pragmatics of sustainable development. However, the weak/strong classification approach often fails to consider and explore how alternative constructions are possible, why some constructions are weak while others strong. I argue that without such a consideration...
of the conditions of possibility of a particular construction, that is a consideration of
the context and the conditions which have made a particular construction possible and
not another, the construction contains a certain ‘closure’ which makes it harder for
alternative constructions to be imagined. Consequently, I examine the construction of
sustainable development within a particular context, the New Zealand organisational
discourse on sustainable development. I explore the discourse of organisational
sustainable development, its conditions of possibility and underlying assumptions
within this discourse in order to add to the knowledge of sustainable development and
‘open out’, or problematise the discourse. To achieve this aim, I draw on discourse
theory to theorise the concept of sustainable development. The rest of this chapter is
dedicated to outlining a discursive approach to considering sustainable development
and its construction.

3.5 Sustainable Development: An Alternative Perspective

One of the main contributions I wish to make in this thesis is to argue for context
specific examinations of the concept sustainable development. I also seek to identify
the value of discourse theory in providing the framework for examinations of the
concept of sustainable development. In the remainder of this chapter I draw on
discourse theory to provide an alternative theorisation of sustainable development
from that discussed above in the coverage of the mainstream literature. I argue that a
discursive perspective is a more productive and beneficial way of understanding and
analysing the contested and political concept of sustainable development.

While, as noted, the contestability and the political nature of sustainable development
is often acknowledged in the literature, I believe that it is often not sufficiently
considered in examinations of the concept. I draw on discourse theory (in particular
the work of Laclau & Mouffe outlined in Chapter Two), which, through the notions it
entails, provides a useful framework for starting to recognise the complex nature of
the concept. One such notion is the signifier/signified relationship.
3.5.1 A Return to the Signifier/Signified Relationship

In Chapter Two the relationship between the signifier and signified was discussed in relation to hegemony. Here I examine the signifier/signified relationship and the production of meaning and hegemony in relation to sustainable development.

When considering the signifier/signified relationship, Laclau and Mouffe refer to the unfixed character of all identity. Laclau and Mouffe (1985, p.111) note that "there is no social identity fully protected from a discursive exterior that deforms it and prevents it becoming fully sutured...neither absolute fixity nor absolute non-fixity is possible". Rather, this terrain that exists between the signifier and signified represents space where discursive struggle occurs to 'fix' meaning. The recognition that all identity represents discursive space where struggle occurs to fix meaning leads Laclau and Mouffe (1985) to abandon, as a terrain of analysis, the premise of sutured and self defined totalities. This point is important in this theorisation of sustainable development for it acknowledges the limits of any attempt to define a sustainable development. By recognising that all identity is constituted discursively, and furthermore that this identity is never fully 'fixed' or 'stable', focus turns from attempts to define a sustainable development to considering the discursive terrain and the politics and effects of discursive struggle.

This unfixed nature of identity was acknowledged in Chapter Two as being an essential condition of hegemony. Hegemony has been noted as the partial fixing of the relationship between the signified and signifier. In this research I consider organisational discourse on sustainable development to be hegemonic discourse. However, before hegemony in relation to sustainable development is considered further, I discuss two essential elements of sustainable development. First, a distinction is made in relation to the level of fixity between the signifier/signified and, second, how sustainable development represents a nodal point within discourse is acknowledged.

18 This statement once again relates to the poststructuralist approach taken in this research. Language is not a closed system and therefore "no discursive totality is absolutely self-contained – that there will always be an outside which distorts it and prevents it from fully constituting itself" (Laclau & Mouffe, 1987, p.89). Furthermore, the importance of the 'other' in constituting identity is once again highlighted.
3.5.2 Sustainable Development as a Floating Signifier

When considering the various dimensions of the unfixed character of the signifier/signified relationship, Laclau distinguishes between different forms of equivocality and ambiguity. For this point, I find it useful to quote at length from Laclau (1988).

Let us turn our attention, at this point, to the various dimensions opened up by the unfixed character of the signified/signifier relation, that is, of all identity. In the first place, its effect is polysemic: if a plurality of signifieds is joined in an unstable fashion to certain signifiers, the necessary result is the introduction of equivocality (in the Aristotelian sense). But if one can affirm that this instability does not depend entirely on the equivocality of the signifier but on the contexts in which the signifier is used, it is no longer a question of equivocality but of ambiguity and unfixity, in the strict sense of the terms. For example, when I say “down the hill” or “the soft down on his cheek: the term down is equivocal: its meaning varies in relation to different contexts, although in each context its meaning is perfectly clear. On the other hand, if I speak about “democracy” in the political context of Western Europe during the cold war years, the ambiguity of the term proceeds from the context itself, which is constituted to some extent by the simultaneous presence of communist and anticommunist discourses. The term, therefore, is radically ambiguous and not simply polysenous. It is not a matter of its meaning one thing in communist discourse and another in anticommunist discourse; this, of course, may happen, but if that were the sole distinguishing circumstance, we would be left with a plurality of perfectly well-defined contexts and, consequently, with a case of simple equivocalness. Something very different, however, takes place: since both discourses are antagonistic and yet operate largely in the same argumentative context, there is a loosening of the relational systems that constitute the identity of the term. Thus, the term becomes a floating signifier” (Laclau, 1988, pp. 70-71, emphasis in original).

I argue that sustainable development is a floating signifier; “a signifier that is overflowed with meaning because it is articulated differently within different discourses” (Torfing, 1999, p. 301). The ‘meaning’ of sustainable development is not equivocal, in the sense that its meaning is perfectly clear in each different context. Rather, it is “radically ambiguous”, meaning different things in different contexts where its meaning is determined by the context of which it is a part.

In 1975 Sethi stated that:

corporate social responsibility has been used in so many different contexts that it has lost all meaning. Devoid of an internal structure and content, it has come to mean all things to all people (Sethi, 1975, p. 38).
I argue here that, like Sethi's observation regarding the meaning of corporate social responsibility, the 'meaning' of sustainable development is determined by its context. Sustainable development may mean one thing in business, another in environmental protection agencies and yet another in the public policy arena. Each meaning is a result of the context and the conditions of the context within which it is situated. Furthermore, I argue that discourse theory provides a useful lens to consider and analyse such context specific meanings.

Recognising the floating nature of sustainable development has consequences for how the concept is analysed. Accepting that the concept of sustainable development may mean different things in different contexts, moves attention away from establishing a meaning, to look at context specific meanings, and the conditions which make these constructions possible. Therefore, the focus of this research is to consider the sustainable development discourse within the particular context of New Zealand organisations and identify its conditions of possibility.

3.5.3 Sustainable development as a Nodal Point

Further to being a floating signifier, sustainable development can be interpreted as a nodal point. As discussed in Chapter Two, nodal points are privileged signifiers or reference points in a discourse that bind together a particular system of meaning (Howarth & Stavrakakis, 2000). As a nodal point and floating signifier, sustainable development is, consequently, not characterised by a density of meaning, but rather a certain emptying of its contents which facilitates its structural role as a unifier of the discursive terrain (Torfing, 1999).

Sustainable development acts as a nodal point which binds together a number of signifiers. Just as we saw that 'communism' binds together pre-existing and available signifiers such as 'democracy', 'state' and 'freedom' as they acquire new meaning by being articulated around the nodal point of 'communism',19 'sustainable development' can be seen to bind together in a particular system of meaning around such signifiers

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19 For further examples of nodal points see Jorgensen & Philips (2002, p. 26) and also Willmott (2005) who identifies 'organisation' as a nodal point which in the study of organisations sediments terms such as 'structure', 'strategy' and 'performance'.
as ‘economy’, ‘society’, ‘environment’, ‘futurity’, ‘equity’ and ‘participation’ (i.e. Jacobs (1999) core ideas of sustainable development). For example, the ‘meaning’ of ‘equity’ and ‘participation’ are partially fixed when articulated around the signifier ‘sustainable development’. Following Brundtland ‘equity’ usually acquires an ‘intergenerational’ and ‘intragenerational’ equity connotation. ‘Participation’ is often understood in relation to ‘stakeholder participation’. As such, ‘sustainable development’ is a privileged sign around which other signs are ordered (Jørgensen & Phillips, 2002).

Consequently, sustainable development represents an important discursive space in any attempt to hegemonise the discursive field of sustainable development. As a nodal point, a central signifier in the discourse that ‘binds’ or ‘orders’ other signifiers, ‘sustainable development’ functions in a way that unites and sediments a number of practices and discourses. Drawing on Laclau and Mouffe and their acknowledgement that “any discourse is constituted as an attempt to dominate the field of discursivity” (1985, p. 112), I consider organisational discourse on sustainable development to be an attempt at hegemony. Furthermore, I note power and politics in constituting sustainable development. The Brundtland articulation of sustainable development, I argue, plays an essential role in the organisational sustainable development discourse.

3.5.4 The Brundtland Articulation

I argued above that the Brundtland Report, in particular the definition of sustainable development that it contains, represents a significant moment in the contemporary discourse of sustainable development. However, while I noted that the Brundtland Report helped place environmental and development issues at the centre of the international political agenda and established sustainable development as a primary discourse I have left largely unexamined the role of the definition in providing the foundations for the discursive struggle surrounding the meaning of the concept. It is to this point that I now turn.

The Brundtland Report (1987, p. 43) defines sustainable development as:
Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. It contains within it two key concepts:

- the concept of 'needs', in particular the essential needs of the world's poor, to which overriding priority should be given; and
- the idea of limitations imposed by the state of technology and social organization on the environment's ability to meet present and future needs.

Typically however, it is often only the first sentence of this full original definition which is selected by many (including organisations) when defining the concept of sustainable development. Sustainable development, therefore, is generally understood as 'development that meets the needs of the present without compromising the ability of future generations to meet their own needs'. This limited representation of the Brundtland definition is likely to have effects as it ultimately reduces focus on the concept of needs (in particular intragenerational equity and the needs of the world's poor) and the concept of limits. These issues are explored in this thesis.

Within this research I consider the Brundtland definition of sustainable development to constitute an articulatory practice. As discussed in the previous chapter, articulation can be understood as "a practice that establishes a relation among elements such that their identity is modified as a result of the articulatory practice" (Torfing, 1999, p. 298). A discourse is formed by the partial fixing of meaning around certain nodal points (Laclau & Mouffe, 1985). The Brundtland definition, I argue, articulates sustainable development in such a way that the identity of the concept is modified as a result of the articulation; the identity of sustainable development has been constituted by this definition.

The popularity that the Brundtland definition of sustainable development has achieved can also be considered drawing once again on the concepts examined in Chapter Two. The Brundtland articulation, "sustainable development as development which meets the needs of the present without compromising the ability of future generations to meet their needs", while partially fixing meaning, is a universal representation, it unifies a range of particular identities, yet does not have any necessary body, any necessary content (Laclau, 1992). Simply put, it is able to mean different things depending on the group or individual who is bringing meaning to the concept. In recognising the universal character of the definition it is useful to consider two things;
first, how the definition was formulated, and second, how it constitutes a ‘condition’ within discourses of sustainable development.

It is, perhaps, not surprising that the Brundtland definition is a universalising statement. The mandate of the Commission was broad in focus and the Commission itself was made up of individuals from various perspectives and backgrounds. In defining sustainable development, therefore, the Commission drew on, and attempted to accommodate a range of particular identities and unite these under one common, and what they refer to as ‘general’ understanding of the term. While successful in their attempt to produce such a general understanding, the universal articulation provided by Brundtland (re)constitutes the discursive space of sustainable development and, as such, leaves it open for discursive struggle.

The Brundtland definition, therefore, can be understood as an articulation of sustainable development which not only constitutes what Jacobs (1999) refers to as the first level of meaning but also constitutes discursive space within which struggle occurs to define the concept at the second level. I take the Brundtland articulation as a starting point and examine how a group of New Zealand organisations have brought meaning to the concept; that is, attempted to fix the concept’s content through political struggles for hegemony. Within such a struggle to define the universal, particular demands are universalised and others marginalised (Torfing, 1999). I analyse the organisational discourse on sustainable development and explore how the concept of sustainable development is constituted and allude to apparent effects of such a constitution.

The lens through which sustainable development and other political concepts within the discursive field are viewed is, I believe, important to the further theoretical development of the concept. Discourse theory, in my opinion, can add to existing frameworks and understandings of sustainable development. While the field of organisational studies has largely failed to engage with the discourse theory of Laclau and Mouffe (Bridgman, 2004; Willmott, 2005), I suggest that the alternative perspective of sustainable development outlined here identifies the opportunities of discourse theory to make a contribution to the study of sustainable development.
The theoretical framework outlined in Chapter Two, and the understanding of sustainable development outlined here, form the basis for the empirical component of this research. How this framework has informed my reading of the texts and ‘driven’ my interpretation and analysis of the discourse is outlined (and problematised) in Chapter Five.

3.6 Conclusion

This chapter discussed sustainable development. I began by overviewing some of the discourses on the environment within which discourses of sustainable development are located. I identified that these discourses are related to one another, taking the form of antagonists, or the ‘other’, helping to create and maintain the identity of one another by juxtaposing what they are/are not about. Second, a reading of the history of sustainable development was presented in order to identify the emergence of sustainable development from its early beginnings to become a dominant discourse on the environment. An overview of the ‘mainstream’ literature on the meaning of sustainable development was undertaken identifying its limits and arguing the need for context specific examinations of sustainable development. I then recognised the political and floating nature of sustainable development. I illustrated that the being of sustainable development is constituted within particular theoretical and discursive contexts “and the idea of truth outside all context is simply nonsensical” (Laclau & Mouffe, 1987, p. 85).

In the following chapter I discuss the literature which provides the background for this research. Literature related to organisations, the environment and sustainability is discussed along with an overview of accounting and reporting for sustainability within organisations.
Chapter Four: Organisations, Environment, Sustainable Development and Reporting

4.1 Introduction

The previous chapter discussed the broad literature on sustainable development, and provided an alternative perspective of sustainable development using discourse theory. This chapter provides a more focused overview of the literature in relation to organisations, the environment, sustainable development and reporting.

I begin, in Section 4.2, by considering the organisation-environment literature, and discuss how, until recently, organisational theory has failed to engage seriously in the discourse of the environment. In Section 4.3 I discuss how, in this research, sustainable development is understood to represent a threat to organisational hegemony. Here, I examine the emergence of the broad organisational voice in the sustainable development debate. In Section 4.4 I outline accounting for the environment and society. I acknowledge literature surrounding the debate as to whether accounting can provide an emancipatory function or whether it seeks to further entrench organisational power over the environment and society. In Section 4.5 I discuss the related area of environmental and social reporting. I identify the rise of such reporting and contextualise it as a response to the hegemonic challenge presented by sustainable development. Previous research within the social and environmental (sustainability) reporting arena is recognised in order to locate this research within the field. I acknowledge the scope and focus of previous research, recognising its contributions to knowledge and identifying gaps. From these gaps, I take my departure. How I seek to contribute to the literature is identified in Section 4.5. I conclude the chapter in Section 4.6.
4.2 Organisations and the Environment

In 1994, Shrivastava used the mnemonic CASTRATED\(^1\) to critique the limited understanding of the organisational environment within organisational studies (OS). Shrivastava (1994, p. 705) states that despite environmentalism having "emerged as an influential intellectual current, and as a worldwide mass movement... Organisational Studies as a field has failed to engage seriously in environmental discourses". Shrivastava (1994) identifies that organisational theories do not adequately address environmental concerns because of their limited ideas of ‘organisational environment’ and that an alternative view is required. One acknowledgement made by Shrivastava (1994) is the need for organisational studies to seriously engage in environmental discourse.

Since Shrivastava’s (1994) article, there has been a notable increase in the participation of organisational studies in environmental discourses. One reason for this increase is the continual acknowledgement that “organizations are a primary instrument by which humans impact their natural environment” (Shrivastava, 1994, p. 705). This realisation is not new, or uncommon, with Morgan (1986) referring to organisations as both systems of production and systems of destruction, and Welford (1997, p. 7) stating that "capitalism has pillaged the natural environment and businesses pick off the opportunities which this has created in a typically predatory manner”. The recognition of the environmentally destructive nature of organisations’ activities, and acknowledgement that organisations have contributed to the present ecological ‘crisis’, is noted here as one beginning in the organisational consideration of the natural environment.

Further to being identified as a contributor to environmental destruction, organisations are also noted as imperative to any commencement along a more sustainable path (Hawken, 1993; Shrivastava, 1995; Welford, 1997). In fact, Hawken (1993, p. 135)

\(^1\) Shrivastava (1994, p. 711) identifies that castrated “literally means deprived of testes and ovaries, and signifies a lack of vitality, potency, and effect”. The letters of Shrivastava’s mnemonic CASTRATED stand for Competition, Abstraction, Shallowness, Theoretical immaturity, Reification, Anthropocentrism, Time independent (ahistorical), Exploitable, and Denaturalised.
argues that the business community is essential to any movement towards sustainability as "no other institution in the world is powerful enough to foster the necessary changes". From a very early point in the literature, then, organisations have been understood to be a powerful community of influence and essential to any environmental reform. However, while it is generally accepted that organisational sustainability will not be 'business as usual' (Bebbington & Gray, 2001), claims regarding the nature and extent of 'change' required vary throughout the literature, and mirror the broader reform and radical environmentalism noted in Chapter Three.

While some suggest that a 'revamp' of existing models and theories of organisations is a way to bring about sustainable organisations (for example see Hart, 1995; Jennings & Zandbergen, 1995; Starik & Rands, 1995), others note that more radical change is required (Gladwin, Kennelly & Krause, 1995; Purser et al., 1995). Both Gladwin et al. (1995) and Purser et al. (1995) take a paradigmatic approach and identify the need for organisations to move away from their current anthropocentric perspective. They also identify a human-nature dualism that exists in current organisational thought and the need, in their view, to address this dualism.

Purser et al. (1995) undertake a discussion of two competing paradigms, but stop short of devising a "compromising, middle-of-the-road, "sustainable-development" position" to reconcile the two paradigms. Gladwin et al. (1995) believe that a move is required away from the conventional anthropocentric paradigm of technocentrism and its antithetical ecologically centred paradigm of ecocentrism to what they refer to as "sustaincentrism". They believe that this paradigm shift to sustaincentrism, a human-based paradigm which is conservation-based, is needed in order to provide a compromise between the organisation and the environment. However, in keeping a human-centred focus, Gladwin et al.'s (1995) 'sustaincentrism' is likely to fall short of the conceptualisation of sustainable development held by some others as noted in Chapter Three, in particular those that adhere to a deep-green philosophy.

In addition to theorising the level of reform, redesign and restructuring required by organisations to 'become sustainable', literature also focuses on the "greening of organisations"; that is, the pragmatics of how organisations "go green". Several authors have looked at the adoption, on a number of levels, of organisational
environmental awareness and practices (e.g. Green, Morton & New, 2000; Hussain, 1999). Weinberg (1998) distinguishes green businesses based on their ability to reconcile economic growth with ecological objectives. Weinberg notes that "one way to dimensionalize green businesses is to assess how they manage growth" as he identifies "a paradoxical tension for green businesses between growth and staying green" (1998, p. 242). Bansal and Roth (2000) also carry out a comprehensive analysis of why organisations are motivated towards "corporate ecological responsibility". They identify competitiveness, legitimation, and ecological responsibility as the three major motivators for "going green". Both studies provide insight into the 'greening' of organisations, but any identification of what comprises a 'sustainable organisation' is left unclear.

This research builds on the above literature. I suggest that organisational discourse on sustainable development has transformative effects on both organisations and the concept of sustainable development itself (Livesey, 2002a). How organisations (re)present the environment and sustainable development not only constructs new forms of relationships between the organisation and the natural environment (Livesey, 1999; 2001; Fineman, 1996), but also engages in the wider social and political struggles over defining the organisation/environment relationship and the concept of sustainable development. Previous research addressing management perceptions and behaviour with regards to greening and social responsibility, and from which this research departs and contributes is, therefore, now discussed.

Studies that have addressed management perceptions and behaviour in regard to greening and social responsibility include Bebbington and Thomson (1996), Crane (2000), Fineman (1996), O'Dwyer (2002; 2003) and Springett (2003). These studies have, however, all tended to focus on individuals' perceptions of sustainable development. Bebbington and Thomson's (1996) investigation of UK and European environmental managers and accountants, for example includes awareness, meaning and implications of sustainable development, and the role of accounting in the pursuit of 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, and as noted in Chapter Three, Springett (2003) critically concludes that New Zealand managers:
... can be seen to be muddled in their understanding of sustainable development, conflating different perspectives picked up in the meetings and from readings, but generally subscribe to a weak, eco-modernist version of sustainable development (p. 82).

These studies provide insight into business conceptions of sustainable development held by individuals, but they do not address what constructions are constituted in organisational discourse and the effects of these constructions. As noted in Chapter Two, I distinguish this study from much of the research in the area which analyses individual subjects' conceptions or constructions of sustainable development as I seek to understand the discourse and its development from texts rather than through interviewing individuals.

Prasad and Elmes (2005) take a step in this direction of providing such an analysis with their examination of the discourse of Environmental Management (EM). Prasad and Elmes (2005, p. 846) identify that “at a discursive level, the natural environment has entered the mainstream domain of management”. They demonstrate that the natural environment has moved from occupying a position of neglect, as discussed above and identified by Shrivastava (1994) and others such as Egri and Pinfield (1996), to a more central position in organisational theory. Through an analysis of the discourse of environmental management, Prasad and Elmes (2005, p. 849) conclude that the overriding tone of the discourse is one of pragmatics. They argue that “the discourse of Environmental Management exercises considerable hegemony over the articulation of the relationship between business and the environment through its core message of pragmatism” (p. 850).

Prasad and Elmes (2005) explore dominant connotations of practicality within EM and subsequently assert that, “EM is being constituted as being ‘practical’ through constant alignments with the concepts of economic utilitarianism, compromise and inter-organizational collaboration” (2005, p. 854). They note the power of the discourse and these connotations and emphasis on practicality in imposing discursive closure on alternative environmental standpoints. Newton and Harte (1997), in their critique of the environmental management discourse, also note the powerful rhetorical strategies inherent in the discourse. They pay particular attention to the strong evangelical nature of the language and suggest that the evangelistic rhetoric buttresses
voluntarism, “in fostering an image of organizational actors who will voluntarily act because they ‘have to’, evangelism can also be seen as one tactic in deterring consideration of the need for stronger state intervention” (Newton & Harte, 1997, p. 93).

I seek to build on the above findings and a range of studies recently emerging from the business communication and reporting literature discussed below. Before turning to the accounting and reporting literature, however, a discussion of the relationship between sustainable development and organisations is undertaken.

### 4.3 Sustainable Development as a Threat to Organisational Hegemony

Like Levy (1997), Levy and Egan (2003) and Livesey (2002b), I argue that the emergence of the concept of sustainable development within organisations can be seen to represent a ‘threat to hegemony’. Through the need to accommodate the growing public awareness of environmental and social problems, the dominant hegemonic position of organisations is threatened. Furthermore, sustainable development represents not just an economic and regulatory threat but also a broader ideological challenge to the organisational control of resources and markets. In part, sustainable development seeks to strengthen the position of ‘other’ groups in the debate such as environmental groups and regulation authorities. The organisational discourse on sustainable development consequently can be interpreted as an attempt to maintain hegemonic control in the wake of these challenges (Livesey, 2002b) and, as Levy (1997) concludes, can therefore be seen to be more about political than environmental sustainability.

As identified in Chapter Three, I argue that the concept of sustainable development represents a floating signifier and a nodal point in the discourse of organisations and the environment. Statements on sustainable development made by organisations can be read as an attempt at maintaining hegemony and notions of power and politics
become paramount. In this section I discuss the emergence of the organisational presence within the sustainable development discursive debate and provide background to situate this research.²

### 4.3.1 Organisations Establish a Voice in the Sustainable Development Debate

In Chapter Three I presented a brief history of sustainable development, and within this reading identified the 1992 United Nations Conference on Environment and Development (UNCED) (the ‘Earth Summit’), as one of the most important events in the history of the concept of sustainable development. The Earth Summit placed sustainable development at the forefront of many political agendas and turned sustainable development into a popular term. The Earth Summit was also significant because of the dialogue it created, bringing together a number of groups including world leaders, NGOs, business organisations and to some extent the general public.

Organisational engagement with the discourse of sustainable development can be directly related to the 1992 Earth Summit. In 1990, the (now World) Business Council for Sustainable Development (WBCSD) was formed to participate in the process leading up to the Summit.³ The purpose of the group’s formation was to provide the ‘business voice’ along with advice and guidance to the UNCED secretariat. As Mayhew (1997, p. 70) notes, the UNCED posed a threat to organisations as “sustainable development was in danger of becoming defined and widely understood as altogether contrary to the existing, corporate friendly, liberal-productivist development paradigm”. The WBCSD, along with a close working relationship with the International Chamber of Commerce (ICC), engaged in the debate at a strategic level, and through “sheer institutional muscle” (Mayhew, 1997, p. 68) sought to neutralise the threat.

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² This section therefore builds on the previous chapter where discourses of ‘the other’ were discussed. It is also supplemented by Chapter Six which identifies and discusses a number of alternative ‘voices’ within the New Zealand business context.

³ A history of the WBCSD titled *Catalyzing Change: A Short History of the WBCSD* can be found on the WBCSD website [www.wbcsd.org](http://www.wbcsd.org).
Furthermore, leading up to the Earth Summit, the WBCSD, under the direction of its chief executive Stephen Schmidheiny, released a book titled *Changing Course: a Global Business Perspective on Development and the Environment*. The book received considerable attention among world business leaders, the media and government officials and “painted a ‘rosy’ future in which corporate environmentalism, based on open markets, free trade and self-regulation, will give birth to global green capitalism” (Bruno & Karliner, 2002, pp. 26-27). Mayhew (1997, p. 74) argues that through the WBCSD “the corporate world was given a privileged role and voice in the UNCED process, without being subject to it” as issues such as “TNC’s [trans-national corporation’s] and their responsibility for various forms of unsustainable development” were not addressed.

Following UNCED, the WBCSD continued its lobbying activities and worked on projects supposedly ‘implementing’ sustainable development (Mayhew, 1997). Ten years later in Johannesburg, Earth Summit II gave the WBCSD the “opportunity to influence the global agenda, not as an infant movement but as a matured and established player” (WBCSD, 2006a, p. 50). The WBCSD itself identifies that the Summit “made it clear that the business voice was being heard, loud and clear” with one whole day of the summit being declared “business day” (WBCSD, 2006a, p. 50).

Through the WBCSD, and others such as the ICC (see Eden, 1994), the organisational voice has remained prominent in the sustainable development dialogue. Since the first Earth Summit in 1992, the WBCSD has released a series of publications on a range of issues. The latest publications include reports on sustainable development reporting and accountability (WBCSD, 2002; 2005), the role of business in society (WBCSD, 2006b), energy and climate change (WBCSD, 2003; 2004a; 2006c), and health and safety (WBCSD, 2006d). These publications and the high profile of many of the Council’s member organisations has resulted in the WBCSD becoming a pre-eminent voice on sustainable development issues. Multiple national branches of the WBCSD have been established all over the world further entrenching the sphere and

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4 For a comprehensive overview of publications produced by the WBCSD see, the Council’s website at www.wbcsd.org or WBCSD (2004b).
CHAPTER FOUR: ORGANISATIONS, ENVIRONMENT, SUSTAINABLE DEVELOPMENT AND REPORTING

influence of the association. The WBCSD, and its associated members, continue to promote ‘sustainable development’ through concepts such as ‘eco-efficiency’, the WBCSD ‘buzzword’ for doing more with less, and presenting the business case of sustainable development.

4.4 Accounting and Sustainability

In addition to participating in the discourse on sustainable development through associations such as the WBCSD, the ICC, and, in New Zealand, the NZBCSD, organisations themselves may be seen as involved through their own reporting and communication activities. Here, I examine the relationship between accounting and sustainable development. I focus on the function of accounting in constructing organisational realities and the ideological effects of accounting. This discussion is followed by an examination of the social and environmental accounting literature. In particular, I explore the potential for social and environmental accounting to provide change required to bring about sustainable development.

4.4.1 Accounting, Reality and Ideology

As identified in Chapter One, ‘critical accounting’ is an umbrella term for “a particular type of accounting critique that questions the very foundations of accounting knowledge” (Arrington & Watkins, 2002, p. 141). One such foundation that critical accounting questions is that of the role of accounting in constructing reality. Critical accounting questions the notion that accounting simply represents economic reality in an unbiased manner (Power & Laughlin, 1992). Accounting discourses are viewed not purely as representing organisational realities, but as constituting them (Cooper & Hopper, 1987; Hines, 1988). Critical accounting research is also concerned with an assessment of the significance of accounting as a set of practices and as everyday and theoretical discourses, and related to this, the role

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5 One such branch is that of the New Zealand Business Council for Sustainable Development (NZBCSD) which provides the site for the analysis undertaken in this research. The NZBCSD is discussed at length in Chapter Six.
of accounting in conflict between different groups in society (Cooper & Hopper, 1987). Both these aspects of critical accounting concern are investigated in this research.

Hines (1988) writes a tale exemplifying how accounting constructs organisational realities. In doing so, Hines challenges the typical portrayal of accounting "as a passive information service, dedicated to faithfully reporting on economic reality" (Lehman & Tinker, 1987, p. 503). Hines (1988) shows that through the practice of accounting, that is, 'accounting for' and 'accounting out', that accounting constructs the boundaries and understandings of organisations. It is exactly through this construction of organisational realities that accounting can be seen to be a political activity with ideological effects (Everett & Neu, 2000; Tinker et al., 1991). Furthermore, organisational annual and standalone reports can be considered "ideological weapons" (Lehman & Tinker, 1987; Tinker & Neimark, 1987) as they play an active role in constructing organisational realities and knowledge. The political and ideological role of organisational reports is central to their selection as an archive for this research, and as such, is discussed further in the following chapter.

The discourses of accounting are powerful within organisations and society. As Cooper (1995, p. 183) identifies, accounting is experienced as "innocent speech, not because its intentions are hidden...but because they are 'naturalized'". Accounting, with its links with neo-classical economics is experienced as taken-for-granted or common-sense. Terms such as efficiency, profit, cost and fair value, all represent important signifiers within organisations and represent particular ways of viewing things. This 'naturalization', or common-sense perception, has effects and has been a major concern for critical accountants and organisational theorists when discussing the treatment of the 'other' by organisations (Cooper, 1992; 1995; Perrow, 1997).

Joel Bakan (2004) refers to corporations as "externalising machines" and, as noted, both Cooper (1992) and Perrow (1997) identify the organisational treatment of externalities as significant in their understandings of the natural environment. Using discourses of accounting it is possible to include some things while excluding others. The ability to externalise, that is exclude such things as costs, both social and environmental, allows organisations to increase both profits and competitiveness, and
in the process encourages destructive practices (Perrow, 1997). As Gray and
Bebbington (2001, pp. 221-222) note:

The central reason why accounting is so implicated in the environmental crisis is that
a company, an industry, an economy, can be showing very positive ‘success’
indicators in the form of profits and growth whilst, simultaneously, polluting the air
and the sea, laying off staff, destroying habitats, disrupting communities, etc.,
etc...As long as profit signals ‘success’ the environment – and societies – will suffer.

In addition, accounting does not just rely on historically derived signifiers when
dealing with everyday issues. As Cooper (1995) acknowledges, when accounting is
faced with a ‘problem’, such as the environmental ‘crisis’, accounting goes back to
historically derived signifiers, such as profit, capital, assets and efficiency, to ‘deal’
with the problem. It is for this reason that Cooper expresses concern about the role of
accounting in the “green” movement.

Cooper is not the only commentator to show concern over the ability of accounting to
‘deal’ with environmental and/or social issues. Whether or not accounting can
potentially provide an emancipatory function, freeing the environment from
capitalism and its environmentally destructive effects, or whether it further entrenches
organisational power over the environment is argued in the literature.

4.4.2 Accounting, the Environment, Society and Sustainability

In response to dialogue between Parker (1986) and Puxty (1986) regarding the
approach to and justification for social accountability, Gray, Owen and Maunders
(1988) consider an approach to corporate social reporting (CSR) which they describe
as “middle-of-the-road”. The “middle-of-the-road” approach to CSR, positioned
between “the ‘left-wing’ radicals” and “the ‘pristine capitalists’ or ‘right wing

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6 The language used in the literature on social and environmental accounting has changed over time.
This broad title has been given to recognise this change. While early literature referred to ‘social
accounting and reporting’, and environmental matters tended to surface as a theme within this literature
(Gray & Bebbington, 2000), the 1990s saw a focus being placed on the environment. ‘Environmental
accounting’ became prominent and often social matters were considered a theme. In recent years,
however, much of the literature makes reference to ‘sustainability accounting’ or ‘accounting for
sustainable development’, a label used to consider the three elements of society, the environment and
the economy. In this section, while not wishing to claim that these labels do not matter, I attempt a
broad overview of the literature and as such draw on the literature falling loosely under these ‘labels’.
This research considers these areas to be fundamentally related as they are all linked, as, for example,
one cannot consider the environment without considering both society and the economy and vice versa.
radicals’”, advocates a position of social accountability where the “status quo is accepted (although variously interpreted) and explicit, and overt ambition is neither to destroy capitalism nor to refine, deregulate and/or liberate it” (Gray et al., 1988, p. 8, emphasis in original). The aim of Gray et al. (1988) was to recognise and develop a workable framework for CSR, a pragmatic compromise to get social and environmental accounting/reporting started and in order to move the debate forward, as they believed the dichotomy between “conventional” and “radical” caused disagreement over “where to start” which ‘bedeviled’ CSR (Gray, Owen & Maunders, 1991, p. 2).7

This proposition of a “middle-of-the-road” position led to a debate (see Gray et al., 1991; Parker, 1991; Puxty, 1991; Tinker et al., 1991) which, at its core, addresses whether or not accounting can provide social and environmental accountability, and if it can, what form of accounting and change would be required, evolutionary or revolutionary. While Parker (1991) finds a lot of agreement with Gray et al. and their middle-of-the-road position, difference in the two viewpoints occurs over how this accounting is to be developed. While both agree that development should be pursued via the path of regulation, Parker favours private regulation through accounting standards while Gray et al. opt for public regulation (agency based). Puxty (1991), however, criticises both the approach of Gray et al. and Parker on the basis that they fail “to take into account the inherent dominant nature of the state-capital relation in market based societies” (p.35). He, therefore, challenges this perspective, in much the same way as Cooper (1995) does, through asserting its dangers. Puxty (1991) identifies that, leaving the basic structures in place does not challenge the powerful, it can even lead to their legitimisation, permitting an extension of that power.

Puxty’s (1986; 1991) legitimisation concerns are an important element to his critique of the middle-of-the-road perspective. In a response to Gray et al. (1991), Puxty (1991, p. 39) states, “I do not accept that I see legitimisation as innocuous. It seems to me that the legitimisation can be very harmful indeed, insofar as it acts as a barrier to

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7 The “middle-of-the-road” position can, therefore, be seen to encapsulate the concept of pragmatism which, as discussed in Chapter 3 in relation to environmental reformism and the previous chapter with respects to the findings of Prasad and Elmes (2005), is a powerful notion in the sustainable development discourse.
enlightenment and hence progress”. Puxty (1991), furthermore, identifies the social report as an act of legitimation. He claims that social reports can lead to legitimation as, “the powerful can point to their existence as evidence of their openness in listening to criticism” (Puxty, 1991, p. 37). Ultimately, therefore, Puxty has concerns over a form of social accounting which does not dissolve structures of domination and exploitation which are, according to Puxty, the cause of the problems which social accounting attempts to address.

Tinker et al. (1991) also challenge the “middle-ground thinking”. They claim:

Middle-of-the-road theorising is prompted by concerns about what is politically pragmatic and acceptable; not what is socially just, scientifically rational, or likely to rectify social ills arising from waste, exploitation, extravagance, disadvantage, or coercion (Tinker et al., 1991, p. 29).

Tinker et al. (1991) suggest that by “counselling moderation, consensus and compliance, middle-of-the-road thinking implicitly champions the status quo” (p. 29, emphasis in original). Overall, Tinker et al. (1991) critique, and thus appear to reject, the “middle ground” for three reasons. They note that the middle ground is contested and unstable, that is, “the middle ground is a contested terrain that shifts over time with social struggles and conflicts” (1991, p. 28), that “the commendation of the middle ground is not accompanied by any celebration of its virtue or productivity” and “the political quietism implicit in their viewpoint is empirically unsubstantiated” (1991, p. 47).

In an analysis of this ‘critical school’s’ case against the social and environmental accounting movement, Owen, Gray & Bebbington (1997, p. 186) conclude that:

The analysis presented above, although of necessity somewhat brief, appears to provide considerable support for radical critique’s contention, (whether emanating from a socialist, deep ecology or feminist perspective) that any intervention by the accounting function within the environmental sphere is both prone to capture by powerful vested interests and likely to do more harm than good. In particular, it effectively serves to silence “other voices” concerned with the democratic, ecological and ethical dimensions of environmentalism. However, we remain far from convinced that this is necessarily the case.

Owen et al. (1997) recognise that while the ‘capture’ of the agenda is a potential threat, it is not inevitable, and furthermore, in their view, far from being silenced, ‘other voices’ may be given a prominent platform in the development of social and
environmental reporting. Therefore, the fundamental contention of Owen et al. (1997, p. 186) is that, "it is possible to work towards the development of "green" accounting systems that are emancipatory rather than restrictive in orientation".

Even though the debate continues regarding the role and form accounting should take in the environmental and social arena (Bebbington, 1997; Bebbington & Gray, 2001; Gray, Walters, Bebbington & Thomson, 1995b; Larrinaga-Gonzalez & Bebbington, 2001), interest and research in the area flourishes. This increase in research in the area of social and environmental accounting led Gray and Bebbington (2000, p. 1) to write a 'cautionary tale' suggesting that within "this burgeoning, enthusiastic and often excellent research, there is a real danger that environmental accounting may well end up doing more harm than good". Gray and Bebbington (2000), drawing parallels to the views of Puxty (1991), Tinker et al. (1991) and Prasad and Elmes (2005) discussed earlier, begin from the premise that accounting, and accounting research, typically adopts a set of implicit assumptions about the primacy and desirability of the conventional business agenda; therefore it is managerialist in focus and, the conventional business agenda and environmental protection and the pursuit for sustainability are in fundamental conflict. Based on this premise, Gray and Bebbington (2000) suggest that accounting is contributing to environmental degradation and not environmental protection.

Despite this conclusion, Gray and Bebbington (2000) advocate the counter-hegemonic potential of environmental accounting. Their argument is summarised in their concluding statement:

Thus, environmental accounting has the potential to act as a legitimating device, bolstering extant business and economic organisation in the pursuit of traditional goals; goals which, we believe, can all too easily be environmentally malign. However, this need not be the case. An environmental (or social) accounting has a counter-hegemonic potential but that is a potential which can only be exploited if researchers and others involved in the development and deployment of the accounting act in a way which pays explicit attention to challenging of the accounting. Environmental accounting has considerable potential to open up new discourses around the business-society-environment boundaries and to renegotiate these boundaries (Power, 1994; Gray et al., 1995)...If environmental accounting is not to become an 'environmentally destructive accounting', as opposed to an environmentally-benign accounting, it must pay serious attention to its fundamental assumptions and be more self-consciously aware of its radicalizing and challenging potential (Gray & Bebbington, 2000, p. 30).
The debate surrounding the emancipatory potential of social and environmental accounting, and the form a socially or environmentally enabling accounting should take, is still open. This research recognises the concerns raised by Gray and Bebbington (also see Gray et al., 1995b; Owen et al., 1997) and also the concerns of the ‘critical school’ to investigate the discourse of organisational sustainable development.

4.5 Social and Environmental ('Sustainability') Reporting

While disclosures regarding an organisation's interaction with the environment first appeared as early as the 1940s (Neu, Warsame & Pedwell, 1998), it is only recently that social and environmental reporting has become an emerging area of research both within the fields of accounting and business communication. Indeed, while having a fairly long history, environmental reporting is very much 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).8

I use organisational reports as an archive within which to investigate the discourse of organisational sustainable development. In this section I provide background to social and environmental reporting and previous research studies.

4.5.1 An Introduction to Social and Environmental Reporting

As Gray and Bebbington (2001, p. 220) note, “the two areas in which the environmental agenda has encouraged the greatest development in organizational practice are probably those of environmental management systems and environmental

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8 The increase in research in the area can be seen by the increase in number of academic journals now publishing articles on social and environmental accounting, accountability and reporting. Several special editions of journals have also been dedicated to social and environmental accounting issues including; Accounting Forum (1995 Vol.19 Nos 2/3 and 2000 Vol. 24 No.1), Accounting, Auditing & Accountability Journal (1997 Vol.10 No.4 and 2002 Vol.15 No.3), Asia Pacific Journal of Accounting (1997 Vol.4 No.2), Business Strategy and the Environment (2006 Vol.15), and European Accounting Review (2000 Vol.9 No.1).
reporting”. Here, I briefly summarise the emergence of organisational reporting on social and environmental issues and the form that this reporting takes.

As mentioned above, organisational reporting on the environment and society is not new. However, while it has a fairly long history, interest and development in the area has been a recent phenomenon. Organisational reporting on the environment and society is by no means universal practice. While some small to medium sized organisations are now reporting on social and environmental performance and impacts, academic research consistently shows that such reporting is primarily undertaken by large, and often heavy industrial organisations (e.g., Deegan & Gordon, 1996; Gray, Kouhy & Lavers, 1995a; Hackston & Milne, 1996). Nevertheless, while the number of organisations producing environmental and social reports is increasing, ACCA/Corporateregister.com (2004) report an increase of fewer than 100 in 1993 to more than 1,500 in 2000,\(^9\) the number producing reports is still only a fraction of the number of organisations operating worldwide.

Growth in reporting has been contributed to by a number of drivers, such as, stakeholder demand for accountability and transparency (Freedman & Stagliano, 2002; Neu et al., 1998; Tilt, 1994) and the organisational attempt to ‘demonstrate’ legitimacy (e.g., Deegan, Rankin & Tobin, 2002; Patten, 2002a; Walden & Schwartz, 1997). The growing popularity of the concept of sustainable development, and Elkington’s (1997) concept of the triple bottom line, can also be acknowledged as a key driver. With the call for greater organisational accountability, there has been a growing demand for more public information about how organisations conduct their business in the context of sustainable development (ACCA/Corporateregister.com, 2004). The practice of reporting on the environment and society can, therefore, be understood as a reaction to these drivers and as such can be interpreted as a response to the hegemonic threat posed to organisations by sustainable development.

Reporting on the environment, society and/or sustainable development typically comes in three forms; within the traditional annual report, as a standalone report, or as

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\(^9\) ACCA/Corporateregister.com (2004, p. 8) notes that, “while significant growth continues in individual regions, evidence suggests that globally the number reporting is levelling off: after significant growth in the 1990s, momentum has been slowing since 2000”.

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Early reporting tended to feature environmental and/or social disclosures within the traditional annual report. This disclosure is referred to by Gray and Bebbington (2001) as “superficial disclosure” as typically “such reporting ranges from some bland assertions about the ‘importance of the environment’ or ‘why we are good to the environment’ to more significant, but partial reviews of environmental policy, environmental audits and EMS [Environmental Management Systems]” (p. 253). Standalone reports produced alongside the traditional annual report, according to Gray and Bebbington (2001) provide a more detailed ‘account’ of social and environmental information and represent the major trend in social and environmental reporting in the 1990s. Recent trends, however, see the move back to the production of a single fully integrated document reporting on the organisation’s social, environmental, economic and financial performance. The increasing focus on sustainable development, which requires organisations to integrate sustainable development across all aspects of the organisation, along with the Global Reporting Initiative (GRI) discussed further in Chapter Six, can be interpreted as a key driver to this reporting movement. In the following chapter I identify and discuss the form of reports analysed in this research.

4.5.2 Previous Research on Social and Environmental Reporting

Research within the field of social and environmental reporting is vast and while the aim of this section is not to provide a complete review of the published literature and its outcomes, the intention is to indicate the focus, scope and approach taken in this previous research with the purpose of locating the current study within the field.  

Previous social and environmental reporting research can be divided into three main areas: corporate characteristics; general contextual factors; and internal context (Adams, 2002). Corporate characteristics and their relationship with environmental

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10 Environmental and social reports are titled in numerous ways. Some report titles include sustainable development reports, corporate social responsibility reports, triple bottom line reports, community reports, or simply an annual report. As discussed further in Chapter Five, this range of formats and titles can be problematic in distinguishing ‘sustainable development’ reports from traditional annual reports.

and social reporting disclosures, and/or types of disclosures, is perhaps the most extensively investigated area in past reporting research.\textsuperscript{12} The general context within which social and environmental reporting and disclosures takes place is also a relatively well researched area with a range of studies being undertaken.\textsuperscript{13} However, one area which has received less attention in the literature is the internal context within which social and environmental reporting occurs. Adams (2002) provides the most comprehensive research into internal organisational factors and their influence on organisational social and ethical reporting identifying a range of internal contextual variables which are likely to impact the extensiveness, quality, quantity and completeness of reporting.\textsuperscript{14}

\textsuperscript{12} Studies investigating the relationship between disclosure and performance are reasonably prominent with examinations of the relationship between social and/or environmental disclosure and economic performance (Abbot & Monsen, 1979; Bowman & Haire, 1976; Cowen, Ferreri & Parker, 1987; Freedman & Jaggi, 1988; Roberts, 1992), environmental performance (Al-Tuwaijri, Christensen & Hughes, 2004; Patten, 2002b; Wiseman, 1982), and social performance (Belkaoui & Karpik, 1989).

\textsuperscript{13} Previous research examining the general context includes studies analysing investor demand for social and/or environmental disclosures (Buzby & Falk, 1979; Epstein & Freedman, 1994, Milne & Chan, 1999; Milne & Patten, 2002; Patten, 2002b), along with market and investor reactions and use of such disclosures (Belkaoui, 1980; Freedman & Stagliano, 1991; Murray, Sinclair, Power & Gray, 2006; Rockness & Williams, 1988; Solomon & Solomon, 2006) are popular as are studies looking at the effect of the media and media pressure on disclosure and disclosure type (Brown & Deegan, 1998; Deegan et al., 2002; Patten, 2002a). Other studies which examine contextual factors are studies of the auditing function and verification statements within reports (Ball, et al., 2000; O'Dwyer & Owen, 2005) and others such as the effect of pressure group influence (Tilt, 1994), public pressure (Freedman & Stagliano, 2002; Neu et al., 1998), stakeholder demand (O'Dwyer, Unerman & Bradley, 2005) and stakeholder power (Roberts, 1992) on organisational disclosure.

\textsuperscript{14} Other studies include Buhr (2002) who examines the internal context in her study of two Canadian pulp and paper companies investigating the motivations and processes behind the initiation of environmental reports, Campbell's (2000) study of the relationship between levels of social disclosure and changes in company chairmen, and Cowen et al's (1987) study exploring the effects of organisational characteristics on social responsibility disclosure.
Published research in social and environmental reporting has utilised a range of theories, the most common of which are decision usefulness,\textsuperscript{15} economic theory,\textsuperscript{16} and social and political theory (Gray et al., 1995a). The most widely employed theories are those that are based on social and political theories. Commonly used social and political theories include stakeholder theory (Deegan & Blomquist, 2006; Roberts, 1992) and political economy theory (Buhr, 1998; Tinker & Neimark, 1987). However, the most extensively investigated of the theories is legitimacy theory. While in much of the past research these theories have been considered as quite distinct, in this research I treat legitimacy theory and political economy theory as complementary. I believe that political economy theory, and the concepts of power and ideology that it contains (see for example Lehman & Tinker, 1987; Tinker & Neimark, 1987), helps gain insight into notions of legitimacy. By considering reports and communication as ideological (as consistent with political economy theory, see for example, Tinker & Neimark, 1976; 1987) with the potential to create and maintain organisational legitimacy, I both draw on and extend legitimacy theory from how it is understood in much of the current published reporting literature.

Legitimacy theory is based on the notion of the social contract. Legitimacy theory rests on the idea that, “in order to continue operating successfully corporations must act within the bounds of what society identifies as socially acceptable behaviour” (O’Donovan, 2002, p. 344). Despite being an underdeveloped theory (Deegan, 2002; Tilling, 2004), legitimacy theory has been embraced by many environmental and social accounting and reporting researchers, many of which ‘test’ legitimacy theory and find support, or limited support, for the concepts it entails (Brown & Deegan, 1998; Deegan & Gordon, 1996; Deegan & Rankin, 1996; Deegan et al., 2002;)

\textsuperscript{15} Decision usefulness looks at the disclosure of a company’s social and environmental activities and impacts and its subsequent use in organisational decision-making processes, often by ‘traditional’ user groups such as shareholders and investors. Despite some obvious advantages of decision usefulness theory, Gray et al. (1995a) identify that the range of studies using this theory provide inconsistent and inconclusive results and claim that decision usefulness as a theory for studying organisational social and environmental disclosures is both “mis-specified and under theorised” (p. 51).

\textsuperscript{16} The basic premise behind economic theory is that organisations disclose social and environmental information in order to avoid potential pressure from government regulation agencies that enforce this type of disclosure. Research in this area has generally emerged out of the work of Watts and Zimmerman (1978) and is termed positive accounting theory and agency theory. Research drawing on economic theory includes Belkaoui and Karpik (1989) and Ness and Mirza (1991). See Milne (2002) for a critical review of this literature.
The concept of organisational legitimacy, which has its foundations in the works of Weber and Parsons (Suchman, 1995), is a vast area of investigation. According to Dowling and Pfeffer (1975, p. 122), an organisation is legitimate when there is "congruence between the social values associated with or implied by their activities and the norms of acceptable behaviour in the larger social system of which they are a part". There is, therefore, a 'legitimacy gap' (Sethi, 1978) when actual or perceived behaviour of an organisation is at odds with social values and norms. Pfeffer (1981, p. 5) notes that organisations seek legitimacy in order to ensure commitment and support for the organisation from its stakeholders, both external and internal. Organisational legitimacy, like identity, is a discursive product achieved and maintained through social dialogue (Boje, Oswick & Ford, 2004; Phillips, Lawrence & Hardy, 2004). It is also never fixed but an ongoing process by which the perceived legitimacy of an organisation is continuously evolving and (re)constituted through social enactment. This process by which an organisation seeks to create, increase or maintain its perceived legitimacy is an essential element in exploring organisational behaviour and organisational communication in relation to its environment (see Milne & Patten, 2002).

Dowling and Pfeffer (1975) identify three things that an organisation can do to become legitimate, or perhaps more accurately, create a position of perceived legitimacy.

First, the organization can adapt its output, goals, and methods of operation to conform to prevailing definitions of legitimacy. Second, the organization can attempt, through communication, to alter the definition of social legitimacy so that it

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17 See Deegan (2002) for a more comprehensive overview of past social and environmental accounting research which utilises legitimacy theory.

18 See Suchman (1995) and others such as Deegan (2002), Tilling (2004) and Milne and Patten (2002) for more extensive overviews of the concept of legitimacy and the diverse literature in the field.
conforms to the organization’s present practices, output, and values. Finally, the organization can attempt, again through communication, to become identified with symbols, values, or institutions which have a strong base of social legitimacy (Dowling & Pfeffer, 1975, p. 127).

Lindblom (1993) extends on these legitimation strategies identified by Dowling and Pfeffer (1975) above and relates them to different forms of organisational disclosure. Lindblom (1993) acknowledges four legitimation strategies. However, in only one of these four legitimation strategies and correlating form of organisational disclosure does Lindblom identify that the message is “unbiased with regard to the status of the corporation’s output, methods, and goals” (p. 19). Organisations, therefore, may change things other than their performance (Milne & Patten, 2002). Through communication organisations may attempt to alter the norms and notions of acceptable behaviour in the larger social system (Dowling & Pfeffer, 1975; Sethi, 1978; 1979). With many legitimation strategies resulting in disclosure which is, to varying degrees biased, the consuming public must be considered.

The concept of legitimacy is directly tied to context and audience. Legitimacy is, “the outcome of, on the one hand, the process of legitimation enacted by the focal organization, and on the other, the actions affecting relevant norms and values taken by other groups and organizations” (Dowling & Pfeffer, 1975, p. 125). Organisations in modern society are accountable to a number of stakeholder groups who frequently hold conflicting expectations and views. This accountability to multiple parties is particularly evident with regards to environmental concerns as identified in Chapter Three. The process of legitimacy, therefore, is often seen as involving the ‘management’ of these stakeholder groups or individuals. Management of conflicting groups and/or individuals can be problematic as, for example, an attempt to increase legitimacy with one group/individual can trigger a series of events that can ultimately decrease it. Ashforth and Gibbs (1990) refer to this as the double-edge of organisational legitimacy.

The process of legitimation can be either proactive or reactive. Except for a notable few (e.g. Milne & Pattern, 2002; Mobus, 2005; O’Donovan, 2002; O’Dwyer, 2002), legitimacy theory within the accounting literature has been concerned largely with the reactive nature of organisational disclosure. Furthermore, a significant proportion of
this research has focused on industries that have been affected by a ‘disaster’ or ‘event’, and often one that is covered by the media (Deegan et al., 2000; Pattern 1992; 2002b). These studies tend to focus on the organisational attempt to rebuild or create legitimacy, and therefore, while producing some interesting results, have tended to investigate legitimacy as a reactive and short-term phenomenon. I would argue that through this short-term and reactive position that previous published empirical research has taken a somewhat limited and narrow view of the concept of legitimacy.

In this research I return to the debate above which questions the ability of accounting to provide social and environmental accountability. In particular I consider the concerns of Puxty and other critical scholars. I explore the concern that social and environmental accounting within organisations, in particular the organisational report, legitimises the organisation rather than puts the environment and society at the core. I do so by taking a proactive and longitudinal approach to legitimacy theory. I explore organisational attempts to maintain and/or (re)create organisational legitimacy through social and environmental communication, in particular the organisational report. To investigate the legitimising function of the report I draw on discourse analysis, and the concepts that it entails (see Chapter Two). Discourse analysis, is at present, a method underutilised in accounting and communication studies on organisational social and environmental communication.

A range of methods have been employed when it comes to studying corporate social and environmental reporting (e.g. case studies, interviews, experimental studies, surveys and questionnaires), but the most striking point when reviewing the literature is the number of studies which use content analysis (Hackston & Milne, 1996; Holsti, 1969; Krippendorff, 1980). Content analysis is often utilised in research associated with legitimacy theory examining amounts of disclosure in relation to size, industry membership and media pressure. While this approach yields some valuable information, in particular identifying ‘how much of what’ is being reported by whom, it fails to add insight into ‘how’ this information is being communicated and with what effects. Apart from a few exceptions (e.g., Adams, 2002; Buhr, 2001; 2002; Harte & Owen, 1991; Owen, Swift & Hunt, 2001), research in the area predominantly takes the form of quantitative analysis.
While qualitative techniques, and specifically those focused on language, are established within the accounting field (e.g., Cowton & Dopson, 2002; Hoskin & Macve, 1986; 1994; Loft, 1986), they are only just beginning to emerge as means to study organisations and their relationship with the environment and society, and particularly with respect to reporting and communication. Many of these studies do not look specifically at corporate social and environmental reports (for example, Ice, 1991; Livesey, 1999; 2001; 2002b; Milne et al., 2006; Tsoukas, 1999), but some do. Studies that analyse language use in reports and upon which I build, are Buhr and Reiter (2006), Laine (2005), Livesey (2002b), Livesey and Kearins (2002), Milne et al. (2004), and Tregidga and Milne (2006).

Buhr and Reiter (2006) explore how one company’s (Noranda) disclosure contributes to and reflects the broader discourse of environmentalism over time. Buhr and Reiter analyse six reports (three early reports and three more recent reports) to examine how Noranda constructs its relationship with nature and society, and also to consider the various environmental philosophies embedded in the reports. From their analysis of the reports they note an overall anthropocentric approach throughout and the dominance of the social contract stance. Buhr and Reiter (2006, p. 23) conclude that:

> even though the disclosure provided by Noranda changed significantly over the years we trace a fairly consistent use of environmental philosophies. A social contract stance is dominant in all six reports studies.

Furthermore, with respect to the ‘meaning’ of sustainable development, Buhr and Reiter note that “Noranda’s use of the term sustainable development (as well as other related concepts) changes from year to year” (p. 23).

Acknowledging that sustainable development means different things to different people in different contexts, Laine (2005) critically assesses how the concept of sustainable development is constructed in the report disclosures of Finnish listed companies. Laine (2005), using the analytical method of interpretive textual analysis, examines meanings attached to the term ‘sustainable development’ in the disclosures of 232 reports produced in 2001 and 2002. Based on his analysis, Laine (2005, p. 409) concludes that, “Finnish listed companies employ the rhetoric of weak
sustainability in their disclosures related to sustainable development, subsequently reinforcing the societal discourse of ‘business can deliver sustainable development’.

The studies conducted by Livesey (2002b) and Livesey and Kearins (2002) employ a discourse analysis of corporate sustainable development reports by leading international reporters. In her 2002 study, Livesey analyses Royal Dutch/Shell Group’s 1998 report and the discursive struggle that occurs as a response to sustainable development. Livesey (2002b) analyses the struggle that came about as the organisation ‘embraced’ the concept of sustainable development and reveals the knowledge/power dynamics within reporting. Overall Livesey (2002b, p. 314) concludes that “Shell’s ‘embrace’ of the concept of sustainable development has transforming effects on the company and on the notion of sustainability itself”.

Livesey and Kearins (2002) focus on metaphor use and its implications in The Body Shop’s 1997 and Shell’s 1998 reports. Livesey and Kearins (2002) use a Foucauldian-inspired discourse analysis to show how these texts both reflect and influence the socio-political struggle over the meanings and practices of sustainable development. They find that the metaphors of transparency and care are prominent when describing the rationale for such reporting and identify that these metaphors both influence, and have the potential to reconstruct, the relationship between business and society.

Two New Zealand-based studies, Milne et al. (2004) and Tregidga and Milne (2006) investigate language use in New Zealand organisational reports. Milne et al. (2004) investigate language use in eight NZBCSD member reports produced in 2001 and in pronouncements made by the NZBCSD itself. They identify themes utilised in the construction of sustainable development and begin to show how organisations, and the reports which they produce, while engaging in the discourse around sustainable development, may serve to reinforce the business as usual position. This study also finds examples of language and theme ‘sharing’ between the organisational reports and the NZBCSD. Tregidga and Milne (2006), in a longitudinal analysis (1993-2003) of one NZBCSD member organisations (Watercare Services) reports, investigate further the link between text and context. From their analysis they conclude that, “through the rhetoric of management expertise, leadership and the triple bottom line,
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Watercare presents itself as ‘doing’ sustainable development. This finding leads Tregidga and Milne (2006) to raise concerns about the organisational report and its role in constructing the organisational response to sustainable development and the legitimate organisation. How this research builds on this emerging literature, and the research overviewed above is now identified.

4.6 Identifying Gaps and Situating this Research Project

The above examination of published studies on social and environmental reporting noted the focus, scope and approach taken in past research. Overall this review indicates relatively scant attention is paid to the process and context of reporting, in contrast to the content of the reports themselves. Building on Adams (2002), O’Donovan (2002), and O’Dwyer (2002), further investigation into the production of the report is needed. Further research in this area would help in understanding not only the factors and motives evident in the production of reports, but also provide greater clarity and insight into the intended and/or avowedly-intended messages and accounts contained within them.

Understanding the consumption/reception and interpretation of corporate social and environmental messages by internal and external publics is also critically important as we know relatively little about how potential or intended audiences are informed or influenced. Work that adds to and extends Chan and Milne (1999), Danastas and Gadenne (2006), Deegan and Rankin (1997), Milne and Chan (1999), Milne and Patten (2002), O’Dwyer et al. (2005), O’Dwyer, Unerman and Hession (2005) and Tilt (1994) is, therefore, needed.

As I acknowledged above, a range of studies have investigated a series of general and internal contextual factors associated with social and environmental reporting (e.g., investor demand, share market reactions, media and media pressure, external pressure groups, auditing and verification). Again however, such factors have not been explicitly examined from the perspective of their role in, and effect on, the production and consumption of organisational communications. For example, while Ball et al. 
(2000) and O’Dwyer and Owen (2005) provide a great deal of insight about the process and content of verification statements, we know little about the role and impact of such processes and statements on the production and consumption of social and environmental disclosures. As such, more research linking contextual factors with the communication process is needed.

A further gap in the published research on social and environmental reporting exists in relation to the production of social and environmental messages and an analysis of the messages themselves. Extension of the research begun by Buhr and Reiter (2006), Laine (2005), Livesey (2002b), Livesey and Kearins (2002), Milne et al. (2004) and Tregidga and Milne (2006) which analyses the construction of the messages within such reports is, therefore, needed. Analysis of the construction of the messages within such reports is likely to result in valuable insights into organisational reporting on the environment and society, in particular the construction of the organisation-environment relationship and the legitimate organisation. This research, with respect to the social and environmental reporting based literature, wishes to contribute and add insight into these studies which investigate social and environmental messages, more specifically investigations which analyse meaning, meaning construction, and its effects. Furthermore, it seeks to investigate relationships between text and context.

I draw on discourse as both theory and method to build on the work of Laine (2005), Livesey (2002b), Livesey and Kearins (2002), Milne et al. (2004) and Tregidga and Milne (2006) and interpret my research findings in light of the debate overviewed above regarding the emancipatory potential of social and environmental accounting. This research extends on the above work in a number of ways: by locating this research within the broader social and environmental accounting literature (something which is not done in the other studies noted); and, by drawing on the concepts of hegemony, ideology and legitimacy to theorise social and environmental reports.

In this research I undertake a longitudinal study and examine a large archive of reports. Moreover, reports are drawn from a number of different organisations and specific attention is paid to links between the text and context.19 While aspects of this

19 A full description of the reports and reporting organisations is provided in Chapter Five.
research design are evident in the studies outlined above (i.e. Buhr & Reiter (2006) and Tregidga & Milne (2006) undertake a longitudinal study; Laine (2005) analyses a large number of reports from more than one company; and Livesey (2002b), Livesey & Kearins (2002), Milne et al (2004) and Tregidga & Milne (2006) consider text-context links), the scope and focus of the analysis is unique.

4.7 Conclusion

Gray and Bebbington (2000) pose the question: ‘Is the planet safe in the hands of business and accounting?’ Through an analysis of the organisational discourse on sustainable development I examine this question in light of the above debate. I investigate whether, in the New Zealand organisational context, social and environmental (‘sustainability’) accounting can be considered an environmentally and socially enabling accounting or potentially counterproductive. Through a consideration of the discourses conditions of possibility and its effects, I seek not only to understand the current discourse but also to problematise it.

In this chapter I overviewed the literature in the area of organisations, the environment, sustainable development, and reporting. The purpose was to provide the foundations for this research from the existing literature in the field and situate the research within the literature. In the chapters that follow I present the method and empirical components of this research and present, analyse and discuss the research findings.
Chapter Five: Method

5.1 Introduction

Discourse, as discussed in Chapter Two, provides a framework for this research which considers knowledge and 'truth' about organisational sustainable development and its location in relationships of power. A discursive perspective is a perspective on social life that contains both conceptual elements and methodological components, it involves both ways of thinking about discourse (theoretical and metatheoretical elements), and ways of treating discourse as data (methodological elements) (Wood & Kroger, 2000, p. 3). Up till this point I have discussed discourse at the theoretical level, referring to 'discourse' or 'discourse theory'. In this chapter I refer specifically to 'discourse analysis' and the method used here to analyse the constructive elements of discourse and its effects. Specifically, the aim of this chapter is to detail the analysis and the steps taken to locate, select and analyse the New Zealand reporting and sustainable development context and archive of organisational reports.

The first section of this chapter both discusses and problematises discourse as a method. Here, I identify the usefulness, appeal and challenges of discourse as a method for this research. The remainder of the chapter then details the process of 'constructing the data'¹ and the analysis of the context (Section 5.3) and texts (Section 5.4). While, as I discuss below, the process of analysing the context and texts was an interactive one, I present them separately for clarity reasons. Section 5.5 discusses reflexivity in the research process. I close the chapter with an overview and concluding comments in Section 5.6.

¹ The phrase 'constructing the data' (Alvesson & Deetz, 2000) is used to acknowledge that no data is unaffected by the researcher, that is, that through deciding on a research design and particular archive I have 'constructed the data' rather than simply 'collected the data'.
5.2 Discourse Analysis – Discourse as Method

Discourse analysis is a field of research rather than a single practice. With multiple beginnings in different traditions (e.g. structuralism and poststructuralism, critical theory, linguistics, and social psychology), various types of discourse analytical practices include conversation analysis and ethnomethodology; interactional social linguistics and the ethnography of communication; discursive psychology; critical discourse analysis and critical linguistics; Bakhtinian research; and Foucauldian research.² Alvesson and Kärreman (2000a) map the diversity of discourse analytical approaches using a two dimensional matrix. The two dimensions Alvesson and Kärreman draw on are the relationship or connection between discourse and meaning and the attentiveness to detail and specific context versus an interest in more standardised forms of language use. Alvesson and Kärreman (2000a, p. 1133) identify four ‘versions’ of discourse analysis from a micro-discourse approach to a Mega-Discourse approach. What this diversity illustrates is the need to define, and be reflective of, one’s approach. This process of defining and reflecting on the approach to discourse analysis taken in this research is the aim of this chapter.

Discourse analysis has received a growing amount of interest in recent years. One of the main reasons for this growing interest in discourse analysis is the ‘linguistic turn’ which encapsulates the idea that language does not simply reflect reality but constructs it (Alvesson & Kärreman, 2000b; Deetz, 2003; Rorty, 1968; Wittgenstein, 1953/1958). The burgeoning interest in ‘empirical’ studies using discourse analysis can be seen across a number of disciplines including cultural studies (Hall, 1997b; Lidchi, 1997), communication and media studies (Fairclough, 2001), political and social policy studies (Carabine, 2001; Fairclough, 1989; 1992), development and globalisation studies (Escobar, 1995), and organisation studies;³ including accounting

² These types of discourse analysis were drawn from Wetherell et al. (2001a): however, see also Boje, Oswick and Ford (2004) and Phillips and Hardy (2002) who provide similar lists.
³ This growing interest of discourse analysis within the field of organisational studies can also be seen through the publication of special interest journals such as Organization (1997, 4(2)), Human Relations (2000, 53(9)), Journal of Applied Behavioural Science (2000, 36(2)), International Studies in Management and Organization (2001, 31(3)), Organization Studies (2003, 25(1)).
As Grant et al. (2001) identify, discourse analysis offers an alternative approach and perspective to the analysis of a range of organisational and management issues, an approach which Phillips and Hardy (2002) suggest is particularly suited to a range of new and reconceptualised topics of study such as globalisation, cultural studies and, of particular reference to this research, the natural environment. Phillips and Hardy also identify the revitalisation of critical management studies (CMS) as being "an important reason for the growing appeal of discourse analysis in organization and management theory" (2002, p. 14).

Discourse analysis within organisation studies comes with several contributions (Grant et al., 2001; Hardy, 2001; Phillips & Hardy, 2002). Phillips and Hardy suggest that the most important contribution of discourse analysis is that it examines how language constructs a phenomenon — not how it reflects and reveals it.

Whereas other qualitative methodologies work to understand and interpret social reality as it exists, discourse analysis endeavours to uncover the way in which it is produced (Phillips & Hardy, 2002, p. 6).

Furthermore, Phillips and Hardy (2002, p. 84) state, "[d]iscourse analysis subverts and challenges taken-for-granted understandings and undermines the tendency to reify and solidify knowledge". It is for these reasons that many researchers find the approach appealing.

Using a discourse analytical approach in this research can be seen as both a reflection of, and an addition to, this growing interest and appeal. While other methods could have been used (i.e. content analysis which, as noted, is used in a large number of

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4 For a debate regarding the value of Foucault in accounting research, see Niemark (1990) and the special interest journal *Critical Perspectives on Accounting* (1994, Vol. 5).
studies analysing organisational social and environmental reports), discourse analysis is considered most relevant to the aims and critical intent of this study due to its links with notions of power, politics, hegemony and ideology. Furthermore, discourse theory and method, through its philosophical foundations regarding the nature of reality and knowledge, allows the micro and macro contexts to be linked and enables the investigation of the production of truths and legitimacy. Therefore, discourse theory and methods suit this research project which seeks not only to analyse how the concept of organisational sustainable development is constituted but also to problematise that which has become taken-for-granted. However, as Grant et al. (2001), Hardy (2001) and Phillips and Hardy (2002) identify, the method is not without challenges.

The challenges of discourse analysis range in focus. Some challenges, such as the substantial time and energy required to master the method, the non-institutionalised nature of the approach (the result of discourse analysis still being a relatively new theory (Phillips & Hardy, 2002, p. 11)), and the labour-intensive and time-consuming nature of the method, while being a concern and considered in the formulation of this research, are not deemed as detrimental to the research and its aim. However, other challenges regarding methodology and subjectivity create more unease and are therefore addressed.

Grant et al. (2001) note several challenges to the study of organisational discourse. Two of these challenges are of importance to this research as they relate to the parameters of the research and methodological rigour.

Multidisciplinary origins mean that the field encompasses a variety of perspectives and approaches and is broadly defined. Parameters are therefore unclear, and theoretical and applied value is challenged.... Lacks methodological rigor in that it is overly subjective, is fraught with sampling problems, and only draws on qualitative methodologies (Grant et al., 2001, p. 10).

While I recognise these challenges, I agree with Phillips and Hardy (2002, p. 11) that the benefits that discourse analysis can bring to a project (e.g. the ability to question the taken-for-granted) outweigh the disadvantages. However, in order to address the concerns outlined by Grant et al. (2001) I ensure several things. First, the theoretical
framework and method of analysis, including the selection of the archive, are clearly outlined and discussed. Through taking care to outline the perspective through which this research is undertaken, and through which the data is analysed, I aim to define the research parameters and provide clarity to the research findings.

Second, I recognise the inherently interpretive and subjective nature of this research. Given that discourse analysis is concerned with the constructive effects of language, I recognise that the findings of this research are a result of interpretation involving both myself and the research community that I am engaged in (Hardy, 2001). I therefore recognise reflexivity\(^5\) as an important component of this analysis and while reflexivity is considered throughout this thesis, I provide a focused discussion in this chapter in Section 5.5 below.

This chapter is primarily concerned with method, the aim being to clearly explain how the empirical work relating to discourse analysis was undertaken and why it was undertaken in this way. I discuss research design decisions (i.e. the process of selecting an archive, and the process of identifying and collecting the texts themselves), and overview how I went about analysing the discourse. Methodological assumptions of discourse theory, primarily the focus on how language constructs phenomena and not reflects or reveals it, was an essential consideration in designing and conducting empirical work and presenting the research findings. More specifically my method is driven by my research questions, the theoretical framework outlined in Chapter Two and understanding of sustainable development presented at the end of Chapter Three. A major challenge in conducting the 'empirical' component of this research has, however, been formulating an 'application' of discourse analysis.

Phillips and Hardy (2002, p. 74) note that 'recipes' for successful data analysis in discourse analytic research are difficult to provide and “researchers need to develop an approach that makes sense in light of their particular study”. This lack of 'recipes'...

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\(^5\) Reflexivity is defined broadly by Alvesson and Sköllberg (2000, p. vii) as “turning a self-critical eye onto one’s own authority as an interpreter or author”.

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is especially so in keeping with the Foucauldian and Laclau and Mouffe influence inherent in this work. While both Foucault and Laclau and Mouffe provide theoretical and analytical platforms, a series of 'instructions' or 'guidelines' for conducting and presenting empirical 'applications' of their theories is largely absent. Furthermore, while there is some guidance in the literature as to Foucault's methods (for example see Hall, 1997a; Kearins & Hooper, 2002; Kendall & Wickham, 1999) and the application of Laclau and Mouffe's discourse theory (see Howarth, 2000; Jørgensen & Phillips, 2002), they, along with many research papers which utilise these frameworks, fail to clearly articulate the analytical process for the reader. This lack of clarity presents a challenge when designing and developing an approach to analysing the discourse.

For reasons of clarity and to be specific as to the methods I chose to use, it is useful to identify two phases to the analysis undertaken in this research. First, there is the process I engaged in to select, identify and collect the archive and then to 'reduce' the total corpus of text. This process involved obtaining the archive of reports and extracting statements and identifying themes. I outline this process in this chapter as well as attempt to show how the theoretical framework (in particular Foucault's serious speech acts and knowledge/power nexus) drove or influenced the stages of the process. Second, is the application of concepts from discourse theory to analyse the discourse, in particular considering the effects of the discourse. As Laclau (2000, p. xi) states, his discourse approach:

is not a closed system which has already defined all its rules and categories, but an open-ended programme of research whose contours and aims are still very much in the making.

Therefore, rather than applying a set of concepts, I use the concepts of discourse theory outlined previously to 'make sense' of the 'empirical data'. While I attempt to show how I 'applied' discourse theory here in this chapter, I believe it is more clearly seen in the chapters that follow which present the research findings. I now move to outline and discuss the research method, beginning with an overview of the analysis of the context.
5.3 The Analysis of the Context

In the following chapter (Chapter Six) I analyse the New Zealand and sustainable development contexts within which this research is located. This section acknowledges how I identified, defined and analysed this context.

In the initial phases of this research, a scan of the New Zealand sustainable development and sustainability reporting contexts was undertaken. This preliminary examination of the context was *ad hoc*. I began by examining the websites of organisations and associations which, from my past interest and consideration of the area, I considered to be ‘key parties’\(^6\). I explored websites, read newsletters and identified what appeared to be ‘key texts’\(^7\) from these organisations/associations. During this preliminary examination I noted other ‘involved’ or ‘active’ parties, and consequently examined their websites and publications, as well as signed up for various newsletters and notices which enabled me to keep informed of happenings in the area. The main aim of this initial scan of the context was to familiarise myself with the main aspects of the context.

Once again I note that the analysis of the context and texts was an interactive one. As such, once I began to analyse the texts I was able to see how various texts ‘drew’ on the context, and was also able to identify further aspects of the context which I had not previously examined. Ultimately, the context analysed is a result of the initial reading of the context and the analysis of the texts.

The process of identifying the context via an initial scan and then through prompts from the texts resulted in a particular focus being paid to the New Zealand business context and the international and national reporting context. While it is recognised that there are other contextual elements that could have been examined (e.g.,

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\(^6\) ‘Key parties’ are defined here as those which I believe to be prominent and relevant in the New Zealand sustainable development context.

\(^7\) Once again the term ‘key texts’ is used to denote texts which I believed to be both prominent (e.g. are widely distributed or referred to) and relevant to the topic investigated here.
environmental groups such Greenpeace and Forest & Bird), the process of selecting the context undertaken here is considered to be the most effective in capturing the relevant information in order to analyse the text-context link in respect of the discourse of organisational reporting. The analysis of the context can be categorised into three components. These are a consideration of New Zealand environmental legislation, in particular the Resource Management Act (RMA), an analysis of some of the prominent voices within New Zealand on sustainable development, and lastly, an examination of the international and national sustainable development reporting context.

The first element of the context analysed is the RMA, a central document in New Zealand's environmental legislative history. I identified the RMA as a key component of the context through the analysis of the reports. Central to the RMA is the concept and discourse of sustainable management. From my analysis of the reports, in particular the earlier reports, the discourse of sustainable management was evident. It was therefore recognised as an important contextual feature which required consideration. In analysing the RMA I paid particular interest to the concept of sustainable management and its central tenets of compliance and consultation. How the Act constructed 'nature' or the 'natural environment' was also examined. This analysis of the RMA is presented in Section 6.2 in the following chapter.

The second component of the context examined was some prominent voices on sustainable development within New Zealand. While, as noted above, a multiple number of voices (e.g., environmental groups, community groups, NGOs) could have been included in the analysis here, I selected three particular voices for a number of reasons. The three voices analysed are the Business Roundtable (BRT), the NZBCSD, and the Office of the Parliamentary Commissioner for the Environment (PCE). These three groups are all prominent within the New Zealand context, in particular the New Zealand business context, and each one has links to the New Zealand Government and policy environment. The BRT, NZBCSD and the PCE were selected for analysis due to their influence, engagement in the sustainable development debate, and, in the case of NZBCSD, its relationship to the reporting organisations. Furthermore, the three groups represent differing perspectives with
regards to sustainable development therefore allowing multiple perspectives within
the sustainable development debate to be considered. I analysed these voices through
an examination and reading of their websites, publications, press releases and general
media commentary. Particular attention was paid to how the concept of sustainable
development is constituted from each of these viewpoints along with how they
foresaw the role of the organisation in achieving sustainable development. These
three 'voices' are examined in Section 6.3.

The final aspect of context formally examined is the sustainability reporting context,
both international and national. While I am primarily interested in the construction of
the concept of sustainable development, representations of 'sustainable organisations'
and their apparent effects, the texts which I examine are situated within the reporting
context and therefore should not be considered in isolation from it. My analysis of the
reporting context considers both international and national associations, accountancy
bodies and consultancies. I selected these groups once again via the initial scan and
reading of the context and through a reading of the texts (for example, several reports
mention the reporting awards schemes and therefore these are included in the
analysis). Each group, association or organisation was analysed via an examination of
their websites and publications and a reading of academic and practitioner literature
that discusses them.

Overall, the method involved in selecting and analysing the context was driven by an
attempt to determine the prominent and relevant contextual features in relation to the
texts analysed. Therefore, while I do not identify, discuss and analyse all the possible
features of the context, I do consider, through the interactive process undertaken, the
text-context links.
5.4 The Analysis of the Reports

This section identifies how I analysed the reports. The various stages from selecting and collecting the texts through to the analytical process are overviewed in order to address the concerns outlined by Grant et al. (2001) above.

5.4.1 Selecting the Archive

Organisational sustainable development discourse is embodied in a number of texts. This section discusses why an archive of organisational annual and standalone reports on the environment and society was selected for this study.

As organisations and others have come to consider the environmental and social impacts of organisations there has been a production of a large amount of written and spoken texts on the topic. Included are academic articles, newspaper and popular press articles, government reports and legislation, conferences and conference proceedings, television and movie documentaries, and a range of texts produced by the organisation themselves, such as, brochures, speeches and press releases, annual reports and standalone reports on the environment and society. Following Chalaby (1996), I consider text to be a discursive unit and the material manifestation of discourse. The proliferation of texts, such as those mentioned above and including spoken language, cultural artefacts and visual representations (Hardy, 2001), make up the discursive field of organisational sustainable development. As I am interested in the organisational 'voice' on sustainable development the particular texts located for analysis here are organisational annual and standalone reports.

Organisational annual and standalone reports within the field of organisational studies are an attractive research archive due to a number of considerations. Benefits include

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8 The term ‘standalone reports’ on the environment and society is used here to refer to a range of reports which have numerous labels such as Health, Safety and Environment Reports (HSE), Sustainable Development Reports (SDR’s), Sustainability Reports, and Triple Bottom Line Reports (TBL). The defining characteristic of these reports are that their main focus, or one of their main focuses, is on the environment and/or society.
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the fact that they are produced regularly, generally on an annual basis, are a major, if not the main source of organisational communication on organisations' values, operations, and goals, and a form of communication over which management have substantial control. Furthermore, organisational annual and standalone reports have a number of theoretical and practical qualities which make them a beneficial site for this research (Phillips & Hardy, 2002).

From a theoretical point of view, organisational reports as a research site are transparent (Phillips & Hardy, 2002). That is, organisational reports make the subject of enquiry easily visible. Phillips and Hardy (2002, p. 67) suggest selecting transparent sites where there is an obvious struggle so that discursive activity is clearly evident and likely to be linked to ways in which individual actors seek to protect their interests. Organisational reports are a primary location where the discursive struggle surrounding organisational sustainable development is taking place and where organisations seek to present and protect their interests and identity (Cheney & Frenette, 1993; Livesey, 2002b). Organisational reports are, therefore, a valuable site for this research.

Selecting organisational reports as a research archive is also beneficial due to the likelihood that it will produce theoretically relevant and interesting results (Phillips & Hardy, 2002). Phillips and Hardy (2002, p. 68) identify that:

Because discourse studies are orientated toward theory creation rather than theory testing, choosing a site with particular characteristics, which make it likely to produce certain differences or similarities that can be related to theoretical positions is sensible.

Due to the potential to produce similarities of interest, I focus on one type of text - organisational reports - in context. In writing an annual or standalone report decisions regarding what constitutes organisational sustainable development and the 'sustainable organisation' have to be made. Analysing one site where the results of

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9 In recognising that management have a level of control over the organisational report released for consumption, as identified throughout this thesis, I also acknowledge that the 'producers' of the report are themselves both enabled and constrained by the context and role which they are in (i.e. the discourses within which they are situated and 'rules' and 'norms' of reporting communication).
these decisions are visible allows for an analysis of the similarities produced, the truth claims made, and their effects.

Additionally, and arguably the most important reason why organisational reports are a beneficial site for this research is that, annual and standalone reports represent “important texts” in the discourse of organisational sustainable development. Important texts, according to Phillips and Hardy (2002, p. 73), include those which are widely distributed, associated with changes in practice, or are produced in reaction to a particular event.\textsuperscript{10} There are multiple ways in which the annual report can, and is, viewed.\textsuperscript{11} Of particular importance to this study is that organisational annual and standalone reports can be regarded as “ideological weapons” (Lehman & Tinker, 1987; Tinker & Neimark, 1987).

Considering the organisational report as an ‘ideological weapon’ focuses on the political aspects of reporting and the constructive and performative effects of discourse discussed in previous chapters. In their study examining the role of annual reports in gender and class contradictions at General Motors, Tinker and Neimark (1987) state:

\begin{quote}
We have seen, through our interpretation of the annual reports, how the task of management is not concerned merely with the administration of “resources” and “things”, but is also concerned with mediating, suppressing, mystifying and transforming social conflict. To dismiss a firm’s annual reports as “mere public relations fluff” would be to underestimate the political power of these documents; in both an “actual” as well as a “potential” sense (p. 86).
\end{quote}

Tinker and Neimark (1987, p. 72) show that, organisations’ annual reports are “not passive describers of an ‘objective reality’ but play a part in forming the world-view or social ideology that fashions and legitimizes”. As ideological weapons, annual and standalone reports ‘organise in’ and ‘organise out’ particular representations. Tinker, Lehman and Neimark (1991, p. 39) identify that organisational reports are most effective due to their repetition of the mundane and the censoring of other points of

\textsuperscript{10} While many reports include ‘voluntary’ information and discussions I also recognise that annual reports are official documents which include statutorily required information.

\textsuperscript{11} For an examination of the multiple ways in which the annual report is viewed in accounting research, see Stanton and Stanton (2002).
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view. Organisational annual and standalone reports can thus be seen to play an active and significant role in deciding on what constitutes organisational sustainable development and the 'sustainable organisation', and the knowledge deployed in practice and policy.

In addition to these theoretical considerations, there are several practical considerations which make organisational annual and standalone reports a beneficial research site. Foremost, annual and standalone reports are easily identifiable. In addition, they are public documents, and as mentioned above, are generally produced annually. Reports are, therefore, generally accessible, especially as many recent reports are located on organisational websites, and allow for a 'tidy' longitudinal analysis to be undertaken.

The choice of research site is, therefore, justified based on several theoretical and practical considerations. While there are limitations in using one form of media when informing studies (e.g., Holland & Foo, 2003; Unerman, 2000), the focus of this study is on what is, and what is not said regarding organisational sustainable development and sustainable organisations rather than how much is said. Therefore, I am not interested in conducting a content analysis of reports, but concerned with the construction of meanings, how, if at all, these have changed over time, and their effects. Carrying the advantages identified above, organisational annual and standalone reports, and considering these within the context in which they are produced, are considered a beneficial research site.

5.4.2 Selecting the Texts

The following section outlines the selection of texts which make up the archive. I discuss how and why I selected NZBCSD member organisations reports as an archive of texts and explain how I identified particular reports for analysis.

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12 I recognise as a limitation that I do not consider the 'reception' of such reports nor the context within which the reports are 'consumed' or 'interpreted'.

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5.4.2.1 The choice of research site

The difficulty for discourse analysts, then, is how to identify a manageable, relatively limited corpus of texts that is helpful in exploring the construction of the object of analysis (Phillips & Hardy, 2002, p. 72).

Phillips and Hardy’s comment illustrates a relevant issue in this research. While I am interested in New Zealand organisations’ constructions of both sustainable development and the identity of ‘sustainable organisations’, the total number of New Zealand organisations and the reports that they produce is too large to represent a manageable or relatively limited corpus of texts. Consequently, it is necessary to delimit the research site. I have selected NZBCSD member organisations as a defined research site.13

In defining a research site I once again follow Phillips and Hardy’s (2002) notion of “important texts”. To reiterate, important texts are those that are widely distributed, produced by the most influential actors, associated with changes in practice or produced in relation to particular events. The NZBCSD holds a prominent place in the New Zealand business context in relation to sustainable development and member organisations’ reports are often considered leaders and ‘models’ for other organisations, especially so when these reports win national and/or international reporting awards or acknowledgements (e.g., Landcare Research and Watercare Services). NZBCSD member organisations’ reports are therefore considered to represent ‘important texts’ in the New Zealand context (some, such as the aforementioned award winners, potentially more important than others).

13 I initially intended to analyse reports from leading national and international organisations. A set of leading international reports were identified using the UNEP/SustainAbility benchmarking studies (discussed in Chapter Six); however, the decision was made relatively early in the research process to exclude these international reports. While it is acknowledged that an analysis of both international and national reports would be beneficial, especially in allowing the ability to draw comparisons between samples, this decision was made in order to obtain a manageable set of texts and also to allow for clarity and focus in the research results. By selecting only a national sample I am able to investigate more closely the relationship between text and context. Also, due to a smaller number of organisations, a longer time period than may have been possible if international reports were incorporated was able to be included for analysis. The focus provided by this delimiting of the research site therefore allows for the investigation of the concept of organisational sustainable development in one defined context. Ways to add to and develop this research, including research into analysing and comparing other contexts, are discussed in Chapter Ten.
The NZBCSD, a partner organisation to the World Business Council for Sustainable Development (WBCSD), was established in May 1999 and currently has around 50 members. The Council, in its own words, is a coalition of leading New Zealand businesses with the mission to “provide business leadership as a catalyst for change towards sustainable development, and to promote eco-efficiency, innovation, and responsible entrepreneurship” (NZBCSD, 2004, p. 6). Membership to the NZBCSD is by invitation only and current members range from small consultancies to some of New Zealand’s largest manufacturers, retailers and service organisations. The NZBCSD (2002, p. i) approaches sustainable development via “the three pillars of economic growth, environmental protection and social progress” and has been proactive in a number of projects including zero waste, climate change, youth employment, school partnerships, and sustainable labelling. The Council has released a number of reports including reports on economic incentives and sustainable development (NZBCSD, 2003a), a business guide to youth employment (NZBCSD, 2003b), and a guide to sustainable supply chain (NZBCSD, 2003c).

The NZBCSD is also actively involved in the promotion of triple bottom line, or sustainable development reporting in New Zealand (NZBCSD, 1999, 2001a, 2001b) with a key document, the Business Guide to Sustainable Development Reporting being released in 2002. One way in which the Council is promoting sustainable development reporting is by making it one of the conditions of membership. All members of the Council are required to make a commitment to reporting on their environmental and social performance in the form of committing to publicly releasing a report within three years of membership. The role of the NZBCSD in promoting environmental and social reporting in New Zealand is discussed further in the following chapter.

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14 NZBCSD membership is constantly changing, for a list of current NZBCSD members see its website www.nzbcsd.org.nz.

15 From a search of the NZBCSD website, it appears that since 2003 the NZBCSD has not produced many publications (preferring to refer to publications produced by its parent association the WBCSD). However, the NZBCSD continues to be active through making speeches and organising events and also through making submissions on 'sustainability' issues to the New Zealand Government. Information regarding these speeches, events and government submissions can be found at www.nzbcsd.org.nz.
NZBCSD members were among the first businesses in the country to engage in the sustainable development dialogue. Furthermore, NZBCSD member organisations are seen to be, and promote themselves as leaders, or knowledgeable, in sustainable development and business. NZBCSD member organisations are also, due to their active engagement in the sustainable business community, likely to be influenced by and in turn be influencers of, contextual factors such as the NZBCSD itself, the NZ Government (and subsequently policy) and the New Zealand Institute of Chartered Accountants’ (NZICA)\textsuperscript{16} reporting awards scheme. The NZBCSD is therefore an important feature not only in the New Zealand reporting context but also in the broader New Zealand context.

As membership to the Council is constantly changing, I selected for inclusion in this research members as at the 25\textsuperscript{th} November 2003. This date signalled the beginning of my data collection phase and consequently was the most current membership at the time. As at the 25\textsuperscript{th} November 2003 there were 47 member organisations.\textsuperscript{17} These organisations range in size from small to medium-sized organisations (i.e. Interface NZ Ltd and Urgent Couriers) to large companies such as DB Breweries. A range of sectors are also represented including: industrial and ‘highly visible’ industries (i.e. industrial material producer Holcim NZ Ltd and port companies Port of Tauranga and Ports of Auckland); utility companies (i.e. water utilities Watercare Services and Metrowater and energy utilities Orion and TrustPower); lending services (Westpac [a major bank]); consultancy firms (i.e. Deloittes and Pricewaterhouse Coopers); and retailers (i.e. BP NZ Ltd and The Warehouse [a large discount retailer]). The ownership structures of the organisations also vary with public, private, subsidiaries, co-operatives, Crown Research Institutes (CRI), Local Area Trading Authorities (LATEs), State Owned Enterprises (SOEs), and Council-owned organisations all being represented.

\textsuperscript{16} Previously known as the Institute of Chartered Accountants of New Zealand (ICANZ).

\textsuperscript{17} See Appendix A for a list of NZBCSD member organisations as at 25\textsuperscript{th} November 2003 including an identification of the industry sector, ownership structure and website address for each of the organisations.
It was decided that NZBCSD member organisations represented a substantial, yet manageable number of organisations.18

5.4.2.2 Defining the scope of the textual archive

Once an archive and research site were selected it was necessary to define the scope or parameters of the textual archive. The first decision made was to include a longitudinal sample. In recognising that texts are historical, related to those which precede them, those that are produced simultaneously, and those that will follow, it was considered beneficial to analyse the development of the discourse over time. Following Foucault, it is recognised that knowledge and ‘truth’ are produced through struggles between and within institutions, fields and disciplines, and then presented as if they are eternal and universally accepted. Through a longitudinal analysis I analyse the production of knowledge and identity and analyse ‘truth claims’ made and their effect. Furthermore, longitudinal analysis allows for an examination of trends and an identification of any defining moments across the time period.

Keeping in mind the need to ensure a manageable corpus, I chose a time period of 12 reporting years. This 12 year period, 1992-2003 was chosen as it represents an important time in New Zealand organisational reporting on the environment and society. While starting several years after the 1987 popularisation of sustainable development by the Brundtland Report, this time period (1992-2003) captures the emergence, growth and initial maturation of organisational reporting on the environment and society in New Zealand. Whereas social and environmental reporting has a longer history overseas, New Zealand lagged with social and environmental reporting being very much a thing of the 1990s (Milne, Owen & Tilt,

18 While it is acknowledged that my research archive is large (consisting of 220 reports) my research interest is focused and therefore the archive is referred to as manageable. As I am interested in specific issues and discourses, my focus is often on specific sections of the report. While all reports were read in full, the amount of text in each report that was of interest to this study ranged from a large percentage to little or no information being of interest. However, in keeping with the aim of discourse analysis these silences have also been acknowledged.
I made the decision to begin the analysis period at 1992 as it captures the emergence of social and environmental reporting within New Zealand. Furthermore, reports up until and including those produced in 2003 were chosen as they represented the most recent reports at the time the data collection and analysis phase of this research began. It is believed, therefore, that the twelve year time period selected allows for an analysis of how the concept of sustainable development has entered the organisational discourse and how the construction of organisational sustainable development and representations of ‘sustainable organisations’ have developed.

A decision was also made regarding what particular reports were to be included for analysis. While many organisations produce only an annual report, often with environmental and social information included, some member organisations produce separate standalone reports in addition to the annual report. Once again, keeping in mind the need to keep the archive to a manageable number of texts, I decided that only one report per organisation per year was desirable. Therefore, where a standalone report was produced it was included in the archive and the annual report was not, and where a standalone report was not available the annual report was included for analysis. The decision to ‘favour’ the standalone report was made as these reports are focused on the organisation and environment/society relationship which is of interest here and in keeping with the aim of including “important texts”.

While it was initially intended to include only standalone reports for analysis the decision was made in the early stages of defining the textual archive to include annual reports where a standalone report was not available. This decision was made for two main reasons. First, the archive, if restricted to standalone reports, would be tightly defined. That is, not only would a limited number of texts be available for analysis, but also, due to the small number of organisations producing standalone reports in the early years, only a few organisations would be represented in the analysis. This would result in limited insights into the historical development of organisational

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19 See Bebbington and Gray (2001), Gray et al. (1995a) and Mathews (1997) for an overview of the international social and environmental reporting emergence and growth, and Milne et al. (2001) for an overview of the New Zealand context.
sustainable development. Second, and perhaps more importantly, the decision to include annual reports in addition to standalone reports helps overcome the problems with the ‘labelling’ of reports. While many organisations did not produce a standalone report on environmental and social information per se in the early years, many organisations included environmental and social information within their annual reports. Furthermore, as environmental and social reporting become more common place among organisations, many organisations have moved to directly producing fully integrated annual reports rather than producing a standalone report.

The inclusion of both annual reports and standalone reports could be seen as problematic as the varying forms of reports may potentially have different target audiences and different reporting styles and formats. Accepting this as a potential limitation, I am interested in the content of statements and their role in the construction of meaning and identities, rather than the amount of disclosure or where in the reports disclosures are made. The decision to include both annual and standalone reports has, therefore, been made as the advantages of larger and broader archive size and overcoming problems with the ‘labelling’ of reports discussed above, are considered to outweigh this limitation.

5.4.3 Identifying and Collecting the Texts

Once a research site and the scope of the textual archive were decided upon, the process of identifying and collecting the texts began. The identification and collection of texts happened simultaneously and sporadically over a number of months. The process began by identifying which organisations produced a standalone report, the preferred text for analysis. Through involvement in a previous study

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20 See Figure 3 following and Appendix B for more details of the reports.

21 Examples of such companies include Landcare Research, Port of Tauranga, Ports of Auckland and Tranz Rail.

22 The move to report via fully integrated annual reports is a move that can be seen occurring not just by previously non-reporting organisations but also organisations that formerly produced a standalone report. An example of such an organisation is Watercare Services. Watercare Services produced a standalone ‘Environmental Report’ (in addition to an Annual Report) from 1992-93 till 2000 then moved to production of an integrated ‘Detailed Annual Sustainable Development Report’ in 2001.
benchmarking environmental and social reporting in New Zealand (Milne, Tregidga & Walton, 2003a) and an active interest in the area for a number of years, I was already familiar with many of the sample organisations' reporting practices and many of the organisations which produced standalone reports. Therefore, I began by collecting the reports that I knew existed, in most cases from the organisation's website, and for organisations that I was unfamiliar with, or unsure of reporting practices, I began by conducting an initial investigation of their webpage.

Organisational websites were a useful form of information regarding the organisation and it was possible to ascertain the reporting practices of many of the organisations from this source. Furthermore, I was able to obtain reports from the organisational websites via downloadable documents. Many of the recent reports produced by organisations were able to be collected this way. Standalone reports were collected by those organisations which produced them while annual reports were collected for other reporting organisations.

Once a website search was undertaken, the process of identifying and collecting texts proceeded in a number of directions. To assist in this process a spreadsheet outlining the research archive was constructed (see Figure 3 below). Throughout the identification and collection phase of the research, the spreadsheet was used to indicate reports identified, reports collected, situations where reports were not produced and situations were it had yet to be determined whether or not a report existed.

Extensive library searches were also conducted in the process of identifying and collecting reports. Four local public libraries and one private company library of organisational reports were searched either manually or via the library catalogues. Library searches were effective in obtaining a range of reports that had been previously identified and also in locating and identifying a further number of reports. Once a comprehensive search of local libraries was undertaken there were a limited number of reports still outstanding. In order to locate these texts the national Te Puna Database was searched and a number of reports were able to be interloaned from various national libraries.
A further way the process of identifying and collecting texts proceeded was to email all organisations whose reporting practices were unclear or unable to be determined via their webpage or library search. Emails sent to organisations outlined the focus of my research and enquired as to the organisation's reporting practices and history. In addition, each email asked whether it would be possible to receive a copy of available reports produced by the organisation. An attempt was made to send these emails directly to those members of the organisation responsible for social and environmental matters, or where unavailable, to those responsible for public relations/communications or financial reporting. These contacts were obtained via the organisation websites. Enquiries were sent directly to these organisational members as it was perceived that this would give me a direct and informed response. Where no suitable contacts were able to be determined, emails, and in some cases phone calls were made, to contact centres and head offices. In many cases these emails and phone calls were useful in determining organisational reporting practices and several were successful in obtaining a number of reports.

Figure 3 details the reports identified and collected for analysis. With NZBCSD membership equalling 47 as at the 25th of November 2003 when the report identification and collection began, the total number of possible reports over the 12 year time period was 564 (47 member organisations x 12 years). From the process discussed above I was able to ascertain that in 337 instances reports were not produced. Instances where no report exists for the reporting year are represented by the black cells in Figure 3. From Figure 3, it can be seen that many of the non-reporting organisations are financial, accountancy or law firms, private companies, and also New Zealand based subsidiaries. In a few cases (i.e. Fonterra Co-operative Group and Living Earth Ltd), the reporting organisation was established during the twelve year period and therefore reports were not produced in the earlier years. Details of the reporting practices of only one organisation, Palliser Estate Winery of Martinborough Ltd, were unable to be identified. This organisation was contacted via email and while the organisation responded by sending a number of reports, it did not provide information regarding other reports produced over the time period specified. This information was also not able to be obtained through website or library searches.
or through a careful reading of the reports obtained from the organisation. The seven instances where it was unable to be determined if Palliser Estate Winery of Martinborough Ltd produced a report are indicated in Figure 3 by the blank green cells. Therefore, a total of 220 reports were identified and collected.

Each of the 220 reports can be seen in Figure 3 and are also listed in further detail in Appendix B. Of these 220 reports, 180 are annual reports (noted as AR in Figure 3) and 40 are 'other' reports. The titles of these 'other' reports include triple bottom line report, sustainable development report, sustainability report, business review, environmental report and corporate social responsibility report. From a close reading of each of these reports it was determined that 23 of the annual reports had no disclosure relating to the environment, society or sustainable development. Reports featuring no disclosure came from a number of different reporting organisations and a range of different years; however, most notably between 1996 and 2000. As the focus of this research is on addressing questions on how the concept of sustainable development is constructed, how identities of 'sustainable organisations' are represented and the effect of these constructions, the 23 reports containing no discussion of these issues were removed from the research archive. The reports which contained no extracts relating to the areas of interest in this research can be identified by the yellow cells in Figure 3. The process of identifying and collecting the texts, therefore, resulted in a final total of 197 reports (157 annual reports and 40 standalone reports) being suitable for analysis.

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23 For a complete list of the reports including their full title, number of pages, and auditors, see Appendix B.

24 These 'silences' in the middle of the reporting period analysed is an interesting phenomenon as it suggests that the organisational engagement with social, environmental and sustainable development issues and discourses was not a linear process. This is discussed further in the following chapter where the results of the analysis are presented and discussed.

25 While these 23 annual reports containing no discussion of the environment, society or sustainable development were removed from the archive, they are still considered in this research to represent silences and therefore while extracts from these texts were not taken and analysed these reports are considered important to this research. An interesting point to note regarding these silences is that, as mentioned above, they occur in a number of reports, across a number of years and across a range of industries. Therefore, I am unable to isolate or draw inferences to why these particular texts are silent in relation to sustainable development or the environment/society/organisation relationship.
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*Note: for the full titles of the reports see Appendix B*
The 197 reports analysed can be viewed in Figure 3 (blue cells). From an examination of Figure 3 it can be seen that, while there was a noticeable increase in reporting in 1999, that all the years are represented in the analysis and a broad number and range of organisations are also included. The process of analysing the 197 reports is now detailed in the following section.

5.4.4 Reading and 'Reducing' the Textual Archive

As recognised at the beginning of this chapter, part of the process of analysing the texts involved the reading and 'reducing' of the textual archive from the total corpus of text to statements and themes which relate to, and address, my research focus. This section overviews the process of reading the reports, extracting statements from the texts and identifying key themes.

Discourse analysis is the investigation of the constructive effects of discourse through the systematic and structured study of texts (Phillips & Hardy, 2002). As I have discussed, guidelines or instructions for 'doing' discourse analysis are difficult to find and therefore approaches need to be developed in light of the particular study and research focus. In formulating the approach to the systematic and structured study of the texts, in particular the analysis of the entire corpus and identification of key themes, I found the work of others, in particular Carabine (2001) and Phillips and Hardy (1999) useful.

Carabine (2001), in her chapter in Wetherell et al., (2001a), outlines an example of how to carry out a discourse analysis via Foucault’s genealogical approach. While a genealogical analysis is not the aim here, the process put forth by Carabine was useful in the development of method. Using the example of unmarried motherhood in the early decades of the nineteenth century, Carabine explores how discourse affects the way people understand and think about an issue. Carabine (2001) provides the following 11 step guide to carrying out a genealogical analysis (see Figure 4) and, through an explanation of her own research, describes how each of these steps can be undertaken. I found Carabine’s 11 step process particularly useful when constructing and engaging in the analysis of the reports. While the process was not followed in a
linear fashion, many of the steps identified by Carabine were undertaken in this study. These steps are described more fully later in this chapter.

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**Figure 4** Guide to doing a Foucauldian Genealogical Discourse Analysis

1. **Select your topic** – Identify possible sources of data. If you were undertaking a social policy analysis then sources might include policy documents, discussion papers, parliamentary debates, newspapers, other media sources, political tracts, and pamphlets from local and national government, quangos, and political parties. You might also wish to include an analysis of counter-discourses and resistances; here you might use material from campaigning and lobbying groups, activists and welfare rights organizations, etc.
2. **Know your data** – read and re-read. Familiarity aids analysis and interpretation.
3. **Identify themes**, categories and objects of the discourse.
4. **Look for evidence of an inter-relationship** between discourses.
5. **Identify the discursive strategies and techniques** that are employed.
6. **Look for absences and silences**.
7. **Look for resistances and counter-discourses**.
8. **Identify the effects** of the discourse.
9. **Context 1** – outline the background to the issue.
10. **Context 2** – contextualize the material in the power/knowledge networks of the period.
11. **Be aware of the limitations** of the research, your data and sources.

**Source: Carabine, 2001, p. 281**

Other work I found particularly useful in developing the process of reading the texts and identifying themes was the work of Hardy and Phillips (Hardy & Phillips, 1999; Phillips & Hardy, 1997; 2002; Phillips et al., 2004). In particular I found Hardy and Phillips' (1999) study of political cartoons and the Canadian refugee system valuable. Like Carabine, and this research, Hardy and Phillips (1999) are interested in the constructive effects of texts and their envelopment in relations of power. Furthermore, Hardy and Phillips (1999) are attentive to the relationship between text and context, revealing the complex intertextual and interdiscursive relationships that characterise and surround institutional fields (also see Livesey & Kearins, 2002). Hardy and Phillips (1999) develop a framework for addressing the gap in the field, identified by Keenoy et al. (1997), relating to the role broader discourses play in enabling and constraining the discursive activity of organisations. Their study shows how the discursive struggle in the refugee system is shaped by, and shapes, broader societal discourses, something I am interested in here in relation to the interaction
POWER AND POLITICS OF ORGANISATIONAL SUSTAINABLE DEVELOPMENT

between the organisational discourse on sustainable development and its interaction with its broader discursive context.

Previous studies, particularly those of Carabine (2001) and Hardy and Phillips (1999), but also Levy (1997), Livesey (1999; 2001a), Livesey and Kearins (2002), Milne et al. (2004), were, therefore, drawn upon in developing the approach taken here. As each approach to discourse analysis is somewhat unique the development of an approach targeted towards addressing my research questions was established through a broad reading of both primary or influential writers and theorists in the field (i.e. Fairclough, Foucault and Laclau and Mouffé) and a wide range of literature that utilise discursive methods.

The analytical process for this research was driven by the aim of ‘knowing the data’ and was conducted via a number of readings. As acknowledged above, previous research and involvement in the field of study prior to undertaking this research project meant I was already somewhat familiar with the terrain, both texts and context. To a certain degree, then, the process of reading began before specific texts were identified and collected. However, while it is recognised that this previous research is likely to have had an effect on the research conducted here, and therefore is later discussed further, the reading and analysis of the texts was directed by my research questions and therefore involved a particular process.

Many of the texts were read prior to any ‘formal’ analysis during the course of identifying organisational reporting history and also when ascertaining whether or not the report featured any environmental, social or sustainability discussion. However, the initial analytical reading took a more ‘structured’ approach with the aim being to focus on the areas of research interest. To ensure focus was obtained and relevant extracts drawn from the reports, a ‘Report Worksheet’ (see Appendix C) was developed. The worksheet prompted the consideration of the key areas of interest (i.e. the research questions) when reading the reports and was filled in after the initial reading of the reports and then added to and amended after every subsequent report reading. This process resulted in every report having one completed worksheet.
Initially, reports were read focusing on the first research question. The initial reading of the texts was focused on statements, or more particularly serious speech acts, surrounding the concept of sustainable development (including statements referring to related concepts such as sustainable management and the triple bottom line). When focusing on statements, or serious speech acts, I concentrated on statements that made direct claims (e.g., Sustainable development is...? Sustainability means...?). While I recognise that many other statements in the texts make claims to knowledge and represent serious speech acts, the decision to focus on ‘direct claims’ was because they represent identifiable, unambiguous, and most importantly, powerful truth claims. The aim of identifying these statements was to consider not only how the organisational texts constitute sustainable development but also the claims to truth made through these statements. In addition to statements representing serious speech acts, organisations, when talking about sustainable development, evoked a number of themes. Extracts where organisations discussed the concept of sustainable development were drawn from the reports and entered into the report analysis template.

The process of reading the texts became more ‘efficient’ as the analysis phase of the research progressed. As the process of identifying statements constituting the concept of sustainable development advanced, I started to become familiar with other significant aspects of the texts. One of these was how ‘sustainable organisations’ were represented, another area of interest in this research. Once again, serious speech acts were extracted (although these were noticeably less common when talking about ‘sustainable organisations’ than when referring to sustainable development). Furthermore, extracts where organisations discussed themselves in relation to sustainable development, the environment and/or society were also drawn from the texts and added to the report worksheets.

Once an initial reading was complete, the process started again as I needed to analyse the initial reports with respect to the second question relating to representations of ‘sustainable organisations’. Furthermore, as I became more familiar with the texts and knowledgeable of their content, common themes were emerging and I was becoming more confident with the analytical process. During the first analysis
reading, reports were not read in any particular order. In this second, and more thorough reading, the texts were considered largely in chronological order (from earliest to most recent). During this reading further extracts were drawn from the texts and recorded onto the worksheets. A ‘feel’ for the texts developed and the process of identifying extracts in relation to themes became ‘easier’ and more general information/observations about each report was recorded (these additional observations included noting of absences or silences). In this second reading not only were extracts relating to ‘dominant’ themes retrieved, but also ‘effectual’ themes and contradictions noted.

I refer to the term ‘dominant’ to denote themes that are common in terms of quantity of extracts or reference. I use the term ‘effectual’ to indicate themes that ‘have an effect’ on the constitution of meaning or identity in the discourse (e.g., strong, noticeable, effective). Such a distinction means that while themes can be both dominant and effectual (i.e. are common and have an effect), themes can also be effectual without being dominant, and vice versa. In addition to the extraction of statements or examples of text, silences, and any interesting features such as changes in report format from one year to the next, were recorded in the general observation section of the worksheet. The result of this ‘stage one’ of the analytical process was a document for each text containing extracts and general observations from the reports.

‘Stage one’ of the analysis ultimately involved a reduction of the volume of text from the entire report to a focused set of extracts (the completed report worksheet). Completed report worksheets ranged in length from less than one page of extracts through to 11 pages of extracts. While this process involved multiple readings and examinations of the entire text it did not ‘code’ the entire text nor ensure all possible extracts were collected. It was, therefore, a subjective and interpretive process where, based on my research questions, what I considered to be relevant extracts were retrieved. Keeping in mind the aim of this research is not to identify how much is said or who is saying it, rather how sustainable development and sustainable

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26 As some reports were difficult to locate and took time to collect, a small number of the reports were not obtained until during the second reading. Therefore, while they were largely considered in chronological order, it was not always the case.
organisations are constructed and to what effect, I did not deem a strict content analysis necessary or beneficial and I considered the reading of the texts undertaken here appropriate. After this stage of analysis, each of the report worksheets was printed off and collated chronologically ready for ‘stage two’ of analysis.

‘Stage two’ involved the manual coding of extracts retrieved in ‘stage one’ into themes in relation to both research question one (constructions of sustainable development) and research question two (representations of ‘sustainable organisations’).

27 The extracts in each of the report worksheets were itemised by assigning each extract a code or topic label. Once the extracts were coded, the next act was to ‘decide’ on ‘key themes’. Despite being familiar with the themes emerging from the texts through the process of reading the reports and extracting and coding statements, the process of ‘deciding’ on key themes was an iterative process. For example, throughout the process of identifying themes extracts were recoded, theme categories were broadened to include what were initially two related or contrasting codes and some extracts remained un-themed as they were considered trivial in substantively addressing the research questions (i.e. they were one-off occurrences).

Once key themes exploring how the concept of sustainable development, and the identity of ‘sustainable organisations’ were decided upon, spreadsheets identifying what reports contained extracts relating to each of the themes were constructed.

28 The merging of related codes when deciding on key themes occurred in several instances, often when reconciling codes from earlier reports with those from later reports. For example, one theme I identify in the construction of sustainable development within the organisational reports is that of sustainable development as necessary and important. This theme is made up of what were initially several different codes such as necessary in order to comply found largely in earlier reports, and necessary in order to meet stakeholder demands and expectations – found largely in later reports. Codes that were contrasting or contradictory (i.e. sustainable development as an opportunity and a threat) were combined under one theme as it was considered important to examine and explore these contrasting statements.
Extracts from each of these reports were then organised under headings denoting each of the key themes. Once the extracts had been organised into themes chronologically, similarities or changes that occurred over time were examined. Particular attention was paid to when the theme ‘emerged’, whether it becomes more or less dominant/prominent or more or less effective was explored. This process, ‘stage three’ of the analysis, resulted in spreadsheets which outlined the occurrence of the theme within the texts and provided a document for each theme which contained, chronologically, each of the extracts relating to this theme. It was from these final documents that the results were drafted. The results from this part of the analysis are discussed in Chapters Seven and Eight. The spreadsheets highlighting which reports contained extracts relating to each theme, along with additional extracts from the reports, are included as Appendixes D and E.

5.4.5 ‘Applying’ Discourse Theory Concepts

At the beginning of this chapter I noted that the method of analysis undertaken here can be considered in two phases; the process I engaged in to obtain the archive of reports, extract statements and identify themes and the application of concepts from discourse theory to ‘make sense’ of the ‘empirical’ findings. While this application of discourse theory can be best seen through the reading of my research findings and analysis, I will briefly outline here how I sought to ‘explain’ the discourse through drawing on concepts and understandings outlined in the early chapters of this thesis.

As discussed above, a discursive theoretical framework drove the method of reading the texts. Therefore, not only were certain kinds of statements the focus of analysis (e.g. serious speech acts or statements which present things as taken-for-granted), but other phenomenon were also considered. Context, and the relationship between text and context, was considered throughout the reading of the texts. As discussed, the investigation of the text-context links was an interactive process and involved moving between an analysis of the texts and an analysis of the context, looking for similarities, for example instances of language sharing, and differences, including occasions of silence. To aid this process, where texts made reference to the context (either explicitly or implicitly through language or theme ‘sharing’), notes were made
and extracts copied onto the individual organisational report worksheets. These extracts and notes were useful when making links between the text and context, in particular in the analysis of the themes and in the identification of conditions of possibility. Where the relationship was evident between text and context, I have discussed these throughout the remainder of this thesis.

Furthermore, notes were made on the worksheets for each organisation on areas such as how the environment, society and economy were constituted within the texts where clear demonstrations of intertextuality or reweaving (often the combining of environmental discourse with business or accounting discourse) occurred. These features from the texts aided in my understanding and interpretation of the data. I have indicated, throughout the following chapters, where I have explicitly drawn on these observations or where they have clearly influenced my interpretation of the data.

Themes were examined drawing on concepts from discourse theory. Knowledge/power and the construction of truths within the discourse was examined by looking at the nature of statements (e.g., instances of certainty and uncertainty) and absences and silences were considered, exploring what appeared to be marginalised within the organisational discourse on sustainable development. The organisational discourse was also considered in relation to sustainable development being a nodal point and floating signifier and the effect of the Brundtland definition was noted. How articulations or themes can be read as an attempt to fill discursive space was examined through considering concepts such as universality, particulars and hegemony.

In unison with the reading and analysis of the themes, thought was given to interpreting the effect, or potential effect, of the particular constructions identified. Attention, therefore, was given to the final research question. In order to consider the effects or potential effects of the discourse, the discourse theory concepts of hegemony and ideology were useful. Ideologically-laden assumptions embedded in the discourse, in particular in the key themes, were considered. Ideologically-laden assumptions were identified throughout the data analysis process, in particular, through the analysis of the themes. Furthermore, Levy's (1997) paper analysing
ideologically-laden assumptions embedded within the environmental management discourse was useful to compare and contrast the observations I made. In identifying such assumptions, I considered the question ‘what assumptions are embedded in the organisational discourse on sustainable development?’ Extracts and examples further supporting the findings from the analysis of the themes were retrieved from the texts. The effects of the discourse are examined in Chapter Nine.

Findings from the analytical process are presented and discussed in the chapters that follow. However, as I recognise the interpretive and subjective nature of this research, it is important to consider the concept of reflexivity.

5.5 Reflexivity in the Research Process

According to Fourrier and Grey (2000), the level of philosophical and methodological reflexivity is one of the criteria that differentiates CMS from other organisational literatures. Alvesson and Sköldberg (2000, p. 245) identify that, “when we reflect, we try and ponder upon the premises for our thoughts, our observations and our use of language”. I attempt here to enhance reflexivity by pondering my own set of ontological and epistemological inheritances and by drawing on Phillips and Hardy’s (2002, p. 83) overview of characteristics or dimensions that deserve attention in discourse analytic research.

First, in Chapter Two, I acknowledge that language constructs, rather than simply reveals reality (Hardy, 2001; Phillips & Hardy, 2002). Here, not only do I recognise that how the discourse of organisational sustainable development constructs the reality regarding organisational sustainable development and sustainable organisations, but I also consider how my own writing and discourse used to write up this research project constructs the topic which I investigate. Furthermore, in addition to acknowledging my own construction of an organisational reality, I also accept that this analysis is ‘partial’, ‘situated’ and related to my own world view and value system introduced in Chapter One. In recognising that my analytical insights are
situated, contingent and partial, rather than universal (Taylor, 2001b), as they refer to a specific set of texts both produced and analysed in a specific period of time, I do not make an admission to weakness in the research process, instead, in following Taylor (2001b, p. 319), I recognise that “all knowledge is considered to be situated, contingent and partial”. I therefore appreciate that my analysis and reading is one possible reading and that other interpretations and positions are available (Phillips & Hardy, 2002). However, through ensuring theoretical and methodological clarity, I attempt to acknowledge how I interpreted the data and also attempt to demonstrate that this interpretation is a ‘reasonable’ one.

Second, I make an attempt to ensure that different voices pervade the text. In particular, voices which have been marginalised in the debate have been considered; however, I also recognise that not all possible voices are expressed, nor presented in equal terms (Hardy, 2001; Phillips & Hardy, 2002). In relation to this possible inequality it is essential to recognise my own ‘position’ which ultimately affects my understandings and interpretation. As a young Pakeha woman studying within a New Zealand academic institution I am afforded certain privileges when it comes to thinking about organisational sustainable development and in constructing this thesis on the topic. While I have engaged in the workforce, at both a theoretical and practical level, during the course of my studies, I have not had the experience of becoming entrenched in the organisational life of any of the organisations whose reports I studied, nor that of any organisation producing sustainability reports. Thus I have not personally experienced the constraints which inevitably result from considering the environment and society in this capacity. I feel this situation has afforded me the luxury of indulging in alternative perceptions of organisational sustainable development that are perhaps ‘unthinkable’ to those that consider the topic from a pragmatic organisational perspective. Yet, the very absence of engagement with the research topic from the ‘inside’ also creates an aporia. That is, in privileging more ‘extreme’ or ‘fringe’ representations of organisational sustainable development, which become ‘thinkable’ from my perspective, I do not want to in turn marginalise

29 By the term ‘reasonable’ I wish to denote that while I would not expect all readers to necessarily agree with my reading and interpretation, I wish to present this reading of the discourse in a way that is coherent so that readers can see how I came to interpret the discourse in this way.
or make claims to the 'false' or 'incorrect' nature of the organisational construction of the concept. Rather, as discussed in previous chapters, I aim to uncover it as only one of the many possible constructions of the concept and identify the possible effects of such a construction from my perspective.

Facing this aporia, recognising my 'position', and in an attempt to increase the reflexive nature of this research, I also need to return to considering my political motivations which were raised in Chapter One. The concern of this thesis is to contribute to an understanding of the different ways that taken-for-granted assumptions and practices that inform the organisation relationship with society and environment impact on the social realm and how we function as a society. I am frequently troubled by the relationship between organisations and the environment and society and its effects, which in my view are evident in the form of injustices. My political motivation is therefore an interrogation of the taken-for-granted discursive practices that operate in the interests of capital and result in environmental and social injustices.

In a more specific concern about the method, my analysis has indicated broad patterns surrounding the discourse of organisational sustainable development and has, due to the number of texts included in the analysis, no doubt allowed more subtle patterns within and between texts to escape. Therefore, I recognise a possible consequence of focusing on the broader concepts and organisational voice that I have presented is a slightly different reading than what could be presented based on more sensitive readings of fewer texts. The aim here, however, is to explore the broader organisational 'voice' on sustainable development and the powerful, or hegemonising discursive activity which I believe to be captured by this broad based analysis. It is

30 During the course of this research I, along with my supervisor Prof Markus Milne, undertook one such closer reading of the discourse. Tregidga and Milne (2006) conducted a reading of ten years of reporting by one case organisation, Watercare Services Ltd. This research provided some insights at this more detailed level of discursive activity and therefore yielded some different results. For example, a closer reading of fewer texts allowed closer examination of changes over the years analysed as specific differences between reports were open to analysis. Furthermore, greater inferences between text and context were able to be made as instances in the text were at times able to be linked directly with occurrences in the context. In noting these differences however it must be recognised that similarities to the results here are also evident. The most striking similarity is that several of the themes are the same or similar.
also recognised, in the final chapter of this thesis when discussing future research directions, that there are benefits to closer readings of the texts to identify and explore these intricacies.

5.6 Conclusion

In this chapter I detailed the methods used to undertake the analysis of an archive of texts that are a part of the discourse of organisational sustainable development. I have included a discussion of how the archive was selected, and why, along with how the texts were collected and analysed. Following Phillips and Hardy (2002), I have tried to capture “important” texts with the aim of offering insights into the concept of organisational sustainable development, the construction of organisational identities in relation to sustainable development, and how this discourse produces effects. The analysis of the archive was then explained identifying the process of reading and rereading the texts as well as the interactive process of moving between a consideration of the texts and the context. How concepts from the theoretical framework and understanding of sustainable development taken in this research were ‘applied’ was also recognised. Reflexivity within a critical, qualitative discourse analysis research and its importance was then identified and the research process and my research aim thus reflected upon.

The following chapters present the empirical sections of this research. The next chapter analyses the context within which the reports are situated. The subsequent two chapters then explore the construction of organisational sustainable development and the construction of organisational identity in relation to sustainable development by NZBCSD member organisations through their reports. I discuss the text, the links between text and context, and analyse the discourse over time. Following, in Chapter Nine I look at the effects, or potential effects, of this discourse drawing on the concepts of discourse, ideology and hegemony.
POWER AND POLITICS OF ORGANISATIONAL SUSTAINABLE DEVELOPMENT
Chapter Six: Analysing the Context

6.1 Introduction

In the previous chapters I explored the literature addressing the ‘meaning’ of sustainable development and reviewed the organisations and reporting literature in relation to sustainable development. In this chapter, I draw on and build upon this previous discussion by analysing the context in which this research is located; that is, the New Zealand context for sustainable development.

I begin, in Section 6.2, by providing a brief introduction to the New Zealand environment through a discussion of the Resource Management Act 1991 (RMA hereafter). The RMA represents not only a significant legislative development within this country, but a significant moment in New Zealand’s environmental consciousness and environmental history (Pawson et al., 1996; Wheen, 2002). I discuss sustainable development within the New Zealand context in Section 6.3 drawing on some of the main ‘voices’ present in the sustainable development dialogue in New Zealand. This discussion analyses different ways in which sustainable development is constituted by these ‘positions’ or ‘voices’. Then the New Zealand ‘sustainability reporting’ context is investigated in Section 6.4. There I draw on the broader discussion undertaken in Chapter Four and provide an in-depth analysis of the emergence of ‘sustainability reporting’ in New Zealand. I conclude the chapter, in Section 6.5.

6.2 Sustainable Management – A Predecessor to Sustainable Development in New Zealand?

Nature is a concept invested with meaning in New Zealand with the phrase ‘clean and green’ (while its accuracy is debated) frequently being heard when talking about New
Zealand's natural environment. Nature, or more specifically the social construction of nature, is embedded in New Zealand's unique environmental history, in particular the colonisation and 'development' of nature (see Bell, 1996, and Pawson & Brooking, 2002 for further discussion). It is also a major feature in the identity of many 'kiwis'.

While an engagement with the full environmental history and identity literature is obviously well outside the scope of this thesis, one essential element of the recent history is considered. In this section, the RMA is discussed. The RMA constitutes both an important part of New Zealand's environmental history along with being significant to the concept of sustainable development (Dewar, 1999; Grundy, 2000; Pawson et al., 1996; Wheen, 2002). The enactment of the RMA represents an attempt to embody the concept of sustainability into legislation (Dewar, 1999; Grundy, 2000), and thus the broader New Zealand context. I argue that the concept of sustainable management present in the RMA represents a predecessor to the concept of sustainable development within the New Zealand context.

The RMA was introduced into the New Zealand legislative framework in 1991 in an attempt to establish environment and resource management on a national level. The enactment of the RMA integrated environmental management by replacing 50 different statutes so all environmental effects of a proposed activity could be considered at once. The Act identifies its purpose as "to promote the sustainable management of natural and physical resources" (RMA, 1991, A2-3). The RMA, which was the first legislation of its kind in the world, became, and remains, an essential document in the management of New Zealand's environment and development. It has a powerful influence on the New Zealand context, including the

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1 The use of the term 'kiwi' to refer to a New Zealander is perhaps the most prominent and widely-known way in which New Zealand people gain a sense of identity through drawing on nature. However, as Bell (1996) identifies, it is only one example. Bell (1996) notes, that in particular, accessible symbols such as flora and fauna are elements of 'nature' from which the New Zealand people draw a sense of identity.

2 The RMA is 'effects' rather than activities based (Dewar, 1999). Applications for consent are, therefore, considered based on any "actual and potential effects of allowing an activity" (RMA, 1991, p. 81) rather than the activity itself.

3 The RMA remains an important document in New Zealand despite some long-standing concerns regarding the Act. However, the critique of the Act is generally targeted at procedural matters rather than the actual aim of the Act itself (Dewar, 1999). A particular feature of the RMA is the need to obtain "resource consents" for the use of natural resources whether as sources of materials or energy, or as sinks for the disposal of wastes. The process for obtaining resource consent is often substantial and
organisational context, particularly on organisations whose economic objectives and operations rely on natural resources (e.g., fisheries, waste management, water utilities and users).

The RMA, I argue, has at least three main contributions to the context, in particular the organisational and reporting context of interest here. First, on a discursive level, the RMA introduced the concept of 'sustainable management'. The concept sustainable management refers to the management of natural and physical resources and is defined within the Act in Section 5(2) as:

In this Act, “sustainable management” means 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 the reasonable foreseeable needs of future generations; and

(b) Safeguarding the life-supporting capacity of air, water, soil, and ecosystems; and

(c) Avoiding, remediying, or mitigating any adverse effects of activities on the environment.

Grundy (2000) argues that the emergence of the concept of sustainable management represented an attempt to rationalise human relationships with the environment. Grundy identifies that anxiety grew in New Zealand in relation to the human-environment relationship with awareness that human induced changes in natural life-supporting systems and the human utilisation of natural resources were proceeding at an unsustainable rate coupled with increasing concerns over deteriorating environmental quality. However, while the success of the Act and the sustainable management concept is debated, the sustainable management concept has become prominent in the New Zealand environmental law, policy, and practice arenas.

open to public submissions and hearings. As such, the process of obtaining consent can take a long time. While these procedural matters and the debate surrounding these issues is important, the focus of this research is not on the enactment of the Act but on its effect on the context and discourse.

4 For example, Wheen (2002) claims that the RMA and sustainable management “fails to provide any real checks against development and resource exploitation” (p. 261) and “tends to result in developments proceeding, so long as the environmental impacts are somehow reduced” (p. 274). Furthermore, Pawson et al. (1996) identify that assessment of the Act’s effectiveness is problematic due to ambiguity of its central purpose, that of sustainable management.
The sustainable management concept is particularly potent because of the way in which it constitutes ‘nature’ or the ‘natural’. The definition of sustainable management provided by the Act includes some, what could be referred to as ‘radical’ components in terms of placing the prominence on the environment (in particular, points (a) and (b) above). However, in dominant interpretations, and thus often in practice, due to different interpretations of certain aspects of the definition (for a discussion see – Fisher, 1991a; 1991b; Grundy, 2000; Milligan, 1992), nature is constituted in a way which is essentially anthropocentric and reinforces the human-nature dualism. Nature is constituted as a resource which needs to be protected, used and managed in a particular way.

Second, the RMA places emphasis on consultation and the consultation process. Consultation is a major contribution of the RMA and there are a number of opportunities for the public to participate in decision-making. The RMA has a regional focus and is implemented by local authorities (city and district along with regional councils). Local authorities prepare regional policy statements and regional, city and district plans to ensure that the environment is ‘sustainably managed’. These statements and plans are developed through a public process enabling members of the community to participate by making submissions. The aim is to set up a process which ensures decisions are fair, balanced, and environmentally sustainable. In addition, for a party, including organisations, to gain consent under the RMA there is a process they must undertake which includes notifying and seeking submissions from interested parties. At this point stakeholders can lodge submissions which support, oppose, or suggest ways that potential adverse effects on the environment can be reduced or avoided altogether. Therefore, due to the consent process and its requirements, the RMA is likely to affect the organisation-stakeholder relationship and the scope of consultation undertaken by organisations.

A third area where the RMA is likely to have an effect at the level of the organisation is on how, having obtained resource consent, the organisation works towards compliance. Once consent has been obtained, the organisation becomes subject to the expectation that it will comply with the conditions of the consent. This situation sets up the need for monitoring and assessment (i.e. of emissions and discharges to air, water and/or land) and potentially reinforces the rationality of ‘managing’ the
environment and the ‘measure to manage’ rationale found in conventional organisational culture.

I recognise the RMA to be an essential text and sustainable management to be an important concept in the context of this study. Therefore, I investigate and examine the relationship between the RMA, sustainable management, and the organisational discourse on sustainable development. This relationship, along with its effects, is explored in the following chapters.

6.3 Sustainable Development and Some Prominent New Zealand ‘Voices’

This section overviews and analyses three prominent voices on sustainable development in New Zealand. Focus is placed on how the concept of sustainable development is constituted from each of the three viewpoints along with the perceived role of the organisation in achieving sustainable development.

6.3.1 Business as Usual: The Business Roundtable

There is no need for those in business to be defensive about its social role. Serving the material needs of fellow human beings is a noble vocation. Profit-orientated enterprise in competitive markets is the best system we know for creating wealth and lifting living standards. Profits are a prima facie signal that society’s resources are being put to good use. Other institutions (like charities) cater for other needs. We should allow business to perform the prime social role and not burden them with other, inappropriate, ones (Kerr, 2005, p. 16).

This comment representing the ‘business as usual’, or frontier economic perspective is taken from a recent pronouncement from Roger Kerr, executive director of the New Zealand Business Roundtable (BRT). The BRT comprises mainly of Chief Executives of major New Zealand business firms and is “founded on the belief that a healthy, dynamic business sector and open and competitive markets are fundamental

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5 How these voices were identified and how they constitute ‘prominent’ voices was discussed in Chapter Five.
to the achievement of a prosperous economy and fair society” (BRT website, 2006). The BRT, and in particular Kerr, has been vocal since its inception in 1984 regarding the role of business. From Friedman philosophy the BRT draws the notion that ‘the business of business is business’.

The perspective put forward by the BRT is not one that is against sustainable development but one with a particular constitution of what sustainable development ‘means’ along with a certain understanding of how it is to be achieved, and the role of organisations in achieving it. Kerr (2002; 2005) states a preference for talking directly about good economic and environmental policy rather than invoking the language of sustainability. Kerr (2005, p. 15) notes that “[s]ustainable development is a problematic term”, questioning the use of the Brundtland definition of the concept.

But how do we know what the needs of future generations will be? A hundred years ago, many people were worried about running out of whale oil for lighting, firewood for heating and horses for transportation. With changing technology, what will people need in 2100? Moreover, a concern for intergenerational equity needs to take account of the fact that future generations will almost certainly be far better off than present generations.

Kerr (2005, p. 16) continues by identifying that the “concept of a ‘triple bottom line’ that is sometimes invoked in the name of ‘sustainability’ is even more problematic”. This claim is made on the basis that the triple bottom line concept is arbitrary (why not add other bottom lines?), measuring environmental and social bottom lines is problematic, and perhaps most interestingly, the claim that the triple bottom line blurs

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6 www.nzbr.org.nz

7 Milton Friedman, most notably in his book *Capitalism and Freedom* (1962), promotes a free market system for both philosophical and practical reasons. His philosophy is often summarised by the single statement “the business of business is business”. The ‘popular’ translation of this statement (whether correctly or incorrectly from Friedman’s original meaning) is summed up by Denny (2001), “the business of business is business. Let the governments worry about environmental degradation, rising poverty and the treatment of workers in the third world. Politicians are elected to take care of these issues, and firms should not try to second guess them. Moreover, by devoting their attention to what is not their job, firms will become less efficient and may fail at their primary task of wealth creation”. For a lively debate on the issue of ‘The Corporate Objective’ and the perspectives of shareholder value and stakeholder theory see *Organization Science* (15(3)) and the dialogue between Sundaram and Inkpen (2004a; 2004b) and Freeman, Wicks and Parmar (2004).
accountability as “the great virtue of the single bottom line is that it holds managers to account for something”.$^8$

Overall, the argument presented by Kerr and the BRT is that development is sustainable (Kerr, 2002; 2003). The BRT argue that, “more often than not, economic progress and environmental improvement go hand in hand” (Kerr, 2005, p. 15). This viewpoint is held by others, most notably Bjorn Lomborg author of the 2001 book *The Skeptical Environmentalist: Measuring the Real State of the World*, who the BRT draws on fairly extensively when making statements. Understanding economic growth and environmental improvement to be compatible leads not only to the conclusion that organisations should focus on the single financial bottom line, thus resulting in the business model remaining intact, but also a full faith in the market based system to determine availability of natural resources, “…natural resources are generally becoming more plentiful, not less – prices have been in long-term decline in real terms”. Furthermore, economic development is believed to result in the overcoming of environmental issues such as pollution, “What about pollution? On the whole, rich countries are less polluted than poor countries, not more” (Kerr, 2005, p. 15).

The position articulated by the BRT also contains a clear distinction between the role of organisations and the state, ultimately ‘unburdening’ organisations from ‘inappropriate social roles’ and allowing them to focus on the business of business (see Barry, 1999; Henderson, 2001; 2004).

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$^8$ I argue this claim, that the triple bottom line “blurs accountability”, is the most interesting as much of the academic literature on the triple bottom line, in particular reporting on the triple bottom line, contends that the function of the concept is to increase accountability. However, for an example within the literature that supports the view of the BRT expressed here on this point, see Sundaram and Inkpen (2004a).
6.3.2 The Middle Way: The New Zealand Business Council for Sustainable Development\(^9\)

Since its establishment in May 1999, the NZBCSD has sought to distinguish itself from the BRT, and the right-wing market and economic ideology that drives it.\(^10\) The NZBCSD approaches sustainable development “via the three pillars of economic growth, environmental protection and social progress” and set its mission as “to provide business leadership as a catalyst for change toward sustainable development, and to promote eco-efficiency, innovation and responsible entrepreneurship” (NZBCSD website, 2005). With this focus on leadership the NZBCSD has been vocal by providing a definition of the concept sustainable development – for both business and New Zealand.

In early 2000, The NZBCSD Leadership Forum was held. The Leadership Forum was described by the NZBCSD as a “cross sectoral meeting of minds to discuss and plan for the future of New Zealand” (NZBCSD website, 2005).\(^11\) One of the focuses of this forum was addressing the question, “what is sustainability?” Key to the definition of sustainable development put forth at this forum was the recognition that sustainable development is a ‘holistic concept’ which should be:

- A healthy and diverse ecological system that continually performs life-sustaining functions and provides other resources.
- A healthy and diverse economy that adapts to change, provides long term security, and recognises social and ecological limits.
- A social foundation that provides health, fosters participation, respects cultural diversity, is equitable, and considers the needs of future generations.

Statements from the forum, such as the one above, while referring to “eco-efficiency”, “business viability” and “technological innovation” also make use of terms such as “ecological systems” and reference to “life-sustaining functions” and “social and ecological limits”. The use of these later phrases can be interpreted as demonstrating

\(^9\) The ‘middle way’ is drawn from NZBCSD (2005) but also has reference to Livesey’s (2002b) discussion of sustainable development as a discourse of the ‘middle ground’.

\(^10\) Interestingly however, is that while positioning themselves ‘against’ the BRT, the NZBCSD and BRT have some overlapping membership. As at November 2006, four organisations were members of both associations.

\(^11\) Notes from this forum referred to here are available on the NZBCSD website (www.nzbcsd.org.nz) under ‘Leadership Forum’ in the Project section of the webpage.
an awareness of some of the more ‘radical’ aspects of sustainability. However, these aspects nearly all disappear from later pronouncements such as those made in the Council’s vision and mission statements which appear on the NZBCSD website.

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**Figure 5** New Zealand Business Council for Sustainable Development’s Vision

![Diagram](https://www.nzbcsd.org.nz)

The three overlapping circles that the NZBCSD uses here to portray its ‘vision’ is similar to the three circle ‘weak sustainability’ diagram discussed in Chapter Three.

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This diagram (Figure 5) expresses a local or New Zealand focus (‘New Zealand For Ever’) along with reference to ‘wealth’ and ‘confidence’ rather than ‘ecological systems’ and ‘equity’ seen previously. Furthermore, in much more recent media releases, the NZBCSD states:

The Business Council’s starting position is that a business needs to be profitable in order to be sustainable. Sustainable business also needs to be sensitive to the needs of their employees and to the communities in which they operate and to minimise their impact on natural resources (NZBCSD website, 2005).

This statement clearly conveys an organisation centred and economic focus and ultimately does not question the profit ideology of capitalist organisations.

An economic focus is also taken by the NZBCSD in relation to achieving sustainable development and the organisation’s role therein. The NZBCSD refers to the ‘business
case’ of sustainable development: that organisations should be involved as sustainable
development has a number of benefits for organisations. In short, sustainable
development makes good ‘business sense’. Examples of benefits to organisations of
sustainable development identified by the NZBCSD include the ability to identify new
business opportunities, creating new sources of value, securing a competitive position
through ‘sustainable’ products and services, and as a tool to support the organisation’s
continuous improvement and strategic functions (NZBCSD, 2002).

Milne et al. (2004) examine language use and (re)presentations within the New Zealand business context around the concept of sustainable development. They analyse pronouncements made by the NZBCSD and eight of its members reports and note four themes which pervade the discourse when constituting sustainable development; 1) articulating sustainable development as a balancing act, 2) the win-win or business case of sustainable development, 3) presenting sustainable development as a journey, 4) and focusing on the ‘doing’ of sustainable development. Milne et al. (2004) note that within the New Zealand business context, and more particularly in the NZBCSD’s discourse, through pragmatics and action the discourse suggests that businesses are ‘doing’ sustainable development. Milne et al. (2004, p. 24) conclude:

the danger and power of the NZBCSD’s discourse, however, lies not in its capacity to
articulate a vision and set of practices for environmental salvation, but in its largely
silent and continuing reinforcement of economic logic, expert control, and business
superiority (Deetz, 1992; Levy, 1997; Livesey, 2002).

From their analysis, Milne et al. (2004) raise doubts regarding the extent to which the
‘middle way’ position advocated by the NZBCSD contrasts with that of the BRT
discussed above. They note that the “sustainable development is good for business
and business is good for sustainable development” position taken by the Council bears
a resemblance to the “sustainable development and economic growth are consistent”
and “growth promotes sustainability” articulations found within the BRT’s discourse.

13 The presence of notions of pragmatics or ‘doing’ in the organisational discourse on sustainable
development is also noted in Prasad and Elmes (2005) and Newton (2005). It is also explored via an
analysis of the journey metaphor in Milne et al. (2006).
Despite this 'blurring' between the discourses, the 'middle way' position on sustainable development constituted and advocated by the NZBCSD contrasts with the position taken by the BRT in several ways. The two primary differences, I argue, are the differing approaches to the overall concept of sustainable development itself along with a contrasting stance on the social and environmental role of organisations. A difference between the two perspectives can be seen when analysing the pronouncements regarding the concept of sustainable development itself. While the BRT claims that the concept is ambiguous and therefore any actions 'towards sustainability' are based on this ambiguity, the NZBCSD treats the concept as less ambiguous and goes so far as to define the concept. The second important difference is the stance on the social and environmental roles of organisations. While the BRT considers social and environmental roles to be 'inappropriate' to business, the NZBCSD sees them not only as a responsibility of organisations but also as good business sense, beneficial (often economically) to organisations. Related is the contrasting perspective of the practice of, and role of organisations in, achieving sustainable development. Even though both groups advocate a definite role for organisations in the achievement of sustainable development, the BRT holds that this is mainly through the achievement of economic objectives, namely profit and economic growth, while the NZBCSD believes that organisations must also discharge separate, but related, social and environmental responsibilities.

While containing differences, and actively positioning themselves in contrast to one another, the two perspectives share an important similarity. This similarity is an unquestioning of the economic imperative of organisations, and furthermore the primacy of economic goals over social and environmental ones. While the position of economic primacy is perhaps less clear in the NZBCSD discourse as it is in the BRT discourse, due to the identification of social and environmental responsibilities, along with the language of balance, both positions assume a complementary relationship between economic growth and sustainable development. This unquestioning of fundamentally capitalistic ideologies, I argue, is a feature of the organisational discourse on sustainable development. However, it is not the case in all discourses of sustainable development. An example of an alternative discourse within the New Zealand context is that of the Office of the Parliamentary Commissioner for the Environment (PCE).
6.3.3 An ‘Alternative’ Discourse: The Office of the Parliamentary Commissioner for the Environment

With many New Zealanders drawing on nature for a sense of identity (Bell, 1996), the New Zealand context has not been short of voices articulating a strong preservationist or conservationist perspective. These voices have, however, been largely from groups concerned with specific issues such as flora and fauna or environmental issues at specific locations (e.g. Forest & Bird, Manapouri Guardians of the Lake). This changed in 1987 with the formation of the Office of the Parliamentary Commissioner for the Environment (PCE) which provides an ‘alternative’ voice from the organisational groups discussed above.

The PCE is an independent body14 established out of New Zealand’s environmental administration reform in the 1980s (in particular the Environment Act 1986). The aim of the PCE is to “provide independent scrutiny, advocacy and advice for a better environment” (PCE website, 2005).15 Articulations made by the PCE represent a coherent expression of sustainability in New Zealand within the public and political arenas. Within several documents, most notably Creating Our Future: Sustainable Development for New Zealand (2002) and See Change: Learning and Education for Sustainability (2004a), the PCE discusses the concept of sustainable development.

When discussing and characterising sustainable development, the PCE refers to the weak-strong models presented in Chapter Three. In 2002 (p. 7), and again in 2004a (p.14), the PCE states that it supports the strong sustainability model representing the limits within which the economy and society must operate.

This model recognises that the economy is a sub-set 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. The economy may expand or

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14 The PCE is made up of the Parliamentary Commissioner for the Environment and a number of analysts and other staff members. I use the term PCE to refer to the entire Office and therefore inclusive of all staff members and reports which they produce. When referring to the Commissioner himself (who at the time of writing was Dr Morgan Williams) I refer to “the Commissioner”.

contract, and society's expectations and values may change overtime, but to function in a sustainable way we must not exceed the capacity of the biosphere to absorb the effects of human activities (PCE, 2002, p. 7).

Sustainable development as constituted by the PCE is, therefore, a concept which is fundamentally based on limits and has a pre-eminent focus on the environment. Consequently, the PCE (2002, p. 3) identifies that the fundamental task ahead in the coming decades is to “redesign our socio-political-economic system in ways that reintegrate the dependencies between people and our underpinning ecological systems”.

These sentiments are maintained in the PCE’s 2004a document See Change which identifies that a ‘relearning’ on how we [humans] can sustain ourselves on a planet that has limits is needed along with a deeper understanding regarding the “demands and pressures of our current society and its economic systems on the health and long-term sustainability of our natural resources” (PCE, 2004a, p. 4). However, the Commissioner is also quick to point out that the PCE does not have “some covert anti-growth, interventionist or similar agenda”; arguing rather that:

New Zealanders need to take much more seriously the opportunities that lie in reshaping ourselves and future generations. This will require a long-term process to build up knowledge and understanding across our society – a society that in many areas really does not know what it does not know. In turn, that understanding needs to build up our capacity to redesign many of our institutional, economic and business systems, so we can improve our quality of life without ever-expanding demands for resources and ever intensifying pressure on the environment to assimilate our wastes (PCE, 2004a, p. 5).

The discourse of sustainable development presented by the PCE, while recognising limits, calls for fundamental changes, or a ‘redesign’, of current systems, including the economic system.

While not focusing specifically on the role of business organisations in achieving sustainable development, the PCE identifies that New Zealand’s economic and social development relies heavily on the quality and health of the environment and as such protecting the environment is essential to ‘doing business’ (2002, p. 127). Furthermore, through its work with industries such as the agricultural industry (PCE, 2004b) and the energy sector (PCE, 2005), the PCE acknowledges the interaction
between industry and the environment and therefore industry's role in the sustainable development movement.

The PCE clearly expresses that New Zealand has a long way to go to achieve sustainability. In fact the PCE identifies that New Zealand made a "flying start" with the RMA legislation which "embedded the concept of sustainable management of natural resources into legislation" (PCE, 2002, p. 3). Since then, however, the PCE states:

We 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 dominant role of the RMA in shaping New Zealand thinking about sustainability (i.e. it is an environmental matter) appears to have slowed the adoption of sustainability principles into economic and social policies (PCE, 2002, pp. 3-4).

Despite such observations, the PCE manages to maintain an overall positive tone, something which can also be seen in the other perspectives discussed,\(^{16}\) drawing on the concepts of leadership and the things 'being done' in the area of sustainability.

There is a huge opportunity for New Zealand, a tiny nation of four million innovative people enjoying stunning landscapes and a benign climate, to learn along a better pathway. We could, and should, be the first in the world to become a truly environmentally sustainable nation (PCE, 2004a, p. 4).

However, while sharing this quality with the other perspectives, several important contrasts exist. The PCE's construction of sustainable development can be contrasted from the previous perspectives based on the concept of limits inherent in the discourse and the primacy placed on the environment. Recognising limits as fundamental to the concept of sustainable development is something which is absent from the BRT and the NZBCSD pronouncements and a related focus on the environment or ecological system, instead of the economic system, is also a point of contrast.

While not representing the only 'voices' on sustainable development within the New Zealand context, the perspectives of the BRT, NZBCSD and the PCE represent three different and prominent positions. These three perspectives are considered in the

\(^{16}\) The positive tone of the sustainable development discourse is a point noted by many including Dryzek (1997) and is discussed in Chapter Three of this thesis.
analysis of the organisational texts. The remainder of this chapter examines ‘sustainability reporting’ in New Zealand.

6.4 ‘Sustainability Reporting’ in New Zealand

By international standards, and for a country that prides itself on its clean and green image, New Zealand’s record of corporate environmental reporting has been dismal (Milne et al., 2001, p. 25).

In their 2001 article on corporate environmental reporting in New Zealand, prompted by the 1996 triennial KPMG survey which placed New Zealand last among 13 OECD countries in corporate environmental reporting, Milne et al. asked the question ‘Are New Zealand companies being left behind?’ Milne et al. found that some environmental reporting initiatives in New Zealand were beginning to match up with leading-edge European practice and the problem was not the reporting itself, but a lack of reporters. This point was also noted by Gilkison and Ensor (1999) who stated “the problem with environmental reporting in New Zealand is that we have a voluntary reporting regime and (almost) no volunteers” (p. 32). However, despite social and environmental reporting still being voluntary, the number of New Zealand organisations reporting has increased substantially over recent years.

While New Zealand organisations were slow to acknowledge and adopt environmental and social reporting, lagging around five years behind international practice (Milne et al., 2003a), its uptake in the late 1990s and early 2000s has resulted in a considerable number of organisations publicly reporting environmental and/or social information. Information included in organisational reporting on performance, other than traditional financial performance, has been diverse in both content and form. While in Europe, reporting on non-traditional performance measures was largely confined to environmental performance during the early and mid-1990s (this situation changed in the late-1990s with a resurgence of social reporting - see Gray & Bebbington, 2001, pp. 275-278), and often produced in the form of a separate stand-alone report, New Zealand organisations have been much more varied in their engagement in the practice.
Early reports produced by New Zealand organisations were not restricted to environmental performance but included a range of information, often related to the industry the reporting organisation was involved in. For example, organisations that interacted with the environment, such as organisations which utilised natural resources in their operations (e.g. Watercare Services) focused on environmental performance, whereas others, such as cereal-maker Hubbard Foods, placed more emphasis on social performance. Other areas covered in these early reports were health and safety (e.g. Tranz Rail) and economic contribution (e.g. Ports of Auckland). The form New Zealand reporters used to relay this information also varied. While some produced a separate standalone report (Watercare Services, Tasman Pulp and Paper, New Zealand Refining), others chose to disclose within their traditional annual report (e.g. Ports of Auckland, Tranz Rail).

More recent social and environment reporting in New Zealand, while still maintaining diversity, can be characterised by three major trends. First, there is an overall increase in the number of organisations reporting non-traditional information. These organisations represent a range of industries and ownership structures. While early environmental and social reporting was dominated by large organisations, often in 'visible' industries such as users of natural resources or heavy polluters, this is no longer the case. Recent reporters within New Zealand, while still including large organisations such as BP and Shell New Zealand, now also include small manufacturing organisations (e.g. Hubbard Foods), small distribution organisations (e.g. Interface NZ, Urgent Couriers) and financial service organisations (e.g. Westpac).

A second trend evident is the broadening in the scope of information included in reports. As mentioned, early reports tended to focus on a specific area such as environmental performance; however, later reports often include a number of performance measures. This trend reflects the development of the field of social and environmental reporting, discussed in Chapter Four, in particular Elkington’s (1997) triple bottom line concept with many organisations referring to the concept of triple bottom line, or utilising a triple bottom line format when reporting.
The third and related trend in recent environmental and social reporting in New Zealand is the form of reporting. Many New Zealand organisations are producing an integrated report (rather than a separate 'standalone' report) combining environmental and social information with traditional financial accounts, either as a triple bottom line, sustainability, or annual report. Once again this trend is likely to be a reflection of the introduction of the integrating concepts of triple bottom line and sustainability. This trend differs slightly from what has occurred internationally. The trend internationally has been to produce a standalone report and then integrate this into a combined report. However, the late uptake of environmental and social reporting in New Zealand has meant that many organisations have bypassed producing a standalone report and moved to produce an integrated report. While some organisations are not following this trend, recently reporting environmental and/or social information in a separate report (e.g. Transpower, Westpac), it appears that the majority of organisations are either integrating a previously independent report into a combined report or increasing the level of environmental and social information presented in the traditional annual report.

With the emergence of organisational reporting on the environment and society a number of international and national associations and organisations have arisen to promote and standardise reporting practice. A brief analysis of each of the main international associations and organisations, followed by a discussion of national associations/organisations is now undertaken.

6.4.1 International Associations

6.4.1.1 The Global Reporting Initiative

Perhaps the most influential international association with regards to sustainability reporting is the multi-agency Global Reporting Initiative (GRI).\(^{17}\) The GRI was launched in 1997 as a joint initiative of the U.S. non-government organisation Coalition for Environmentally Responsible Economies (CERES) and the United Nations Environmental Programme (UNEP). The GRI's mission is:

\(^{17}\) For more information on the GRI including full copies of the *Sustainability Reporting Guidelines*, see the GRI website [www.globalreporting.org](http://www.globalreporting.org).
to make sustainability reporting as routine and comparable as financial reporting. It
does this through the development and continuous improvement of a reporting
framework that can be used by any organization to report on its economic,
environmental, and social performance (GRI, 2006, p. 2).

The first set of *Sustainability Reporting Guidelines* appeared as an Exposure Draft in
1999 and, following public comment, the GRI released the June 2000 Guidelines. A
revision process was then undertaken over the next two years including extensive
consultation with stakeholders worldwide. This process culminated in the 2002
Guidelines. The 2002 Guidelines document is structured in five parts: Introduction,
Part A-Using the GRI Guidelines; Part B-Reporting Principles, Part C-Report
Content; Part D-Glossary; and accompanying Annexes. The Guidelines provide “a
framework for reporting on an organisation’s economic, environmental, and social
performance” (GRI, 2002, p. 8), while attempting to recognise the different needs and
reporting capacity of different organisations. Parts B and C, in particular, provide
reporting organisations with guidance as to report content and style.

Part B of the Guidelines, Reporting Principles, identifies reporting principles and
practices seen as essential to producing a “balanced and reasonable” report on the
organisation’s economic, environmental and social performance. Drawing from
financial reporting, although adapted for reporting economic, environmental and
social performance, the GRI presents a set of principles on which a GRI-based report
should be based. The principles of transparency, inclusiveness, auditability,
completeness, relevance, sustainability context, accuracy, neutrality, comparability,
clarity and timeliness are all identified and discussed. While the GRI Guidelines
suggests that a checklist showing that all principles have been adopted is not
necessary, they do state that a reporting organisation “should offer some discussion of
how the reporting principles have been applied” (GRI, 2002, p. 22).

Part C of the Guidelines provides detail regarding the content and compilation of a
sustainability report. This section of the Guidelines provides a comprehensive and
logical structure to reporting on economic, environmental and social performance
including detailed notes on report structure (see Figure 6 for an overview) and a list of
core performance indicators.
Figure 6  Global Reporting Initiative Suggested Report Structure

Vision and Strategy This section encompasses a statement of the reporting organisation’s sustainability vision and strategy, as well as a statement from the CEO.

Profile Gives the reader context for understanding and evaluating the reports information by providing an overview of the report organisation and describing the scope of the report. Should also include organisational contract information.

Governance and Management Systems Provides an overview of the governance structure, overarching policies and management systems in place to implement the reporting organisation’s vision for sustainable development and to manage its performance.

GRI Content Index Provision of a table identifying the location of each element of the GRI report content.

Performance Indicators Lists the core and additional performance indicators for the report grouped under three sections covering the economic, environmental and social dimensions of sustainability.

Source: developed from GRI, 2002, pp. 34-56

The GRI continues to revise the Guidelines with the recent 2006 release of G3 (the third generation of the GRI guidelines). The GRI and their Guidelines have been, and are likely to continue to be, a major driving force in providing guidance to reporting organisations and standardising reporting practices. The GRI website claims that, “884 organizations in the auto, utility, consumer products, pharmaceuticals, financial, telecommunications, transport, energy and chemical sectors, among others, in addition to public authorities and non-profits, have published reports that adopt part of or all of the Guidelines”. The influence of GRI, however, is likely to stretch beyond those organisations that claim to use the guidelines as the guidelines provide direction to new reporters (for example, GRI “in accordance” reporting organisations are often touted as ‘best practice’ examples and are therefore likely to be drawn on as ‘model’ reports for new reporters to follow). The Guidelines also provide guidance to those that seek to promote ‘sustainability reporting’ such as UNEP/Sustainability who draw

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18 See the GRI website (www.globalreporting.org) for a full list of GRI’s core performance indicators.

19 www.globalreporting.org/about/faq2.asp#Q6.

20 “In accordance” reports must meet five conditions of reporting as specified in the Guidelines. The GRI note that “in accordance” reporting is designed for reporters ready for a high level of transparency and who seek to distinguish themselves as leaders in the field (www.globalreporting.org). The GRI states that, “there are 168 organizations reporting “in accordance” with the Guidelines, which is 19% of all reporting organizations known to have used the Guidelines … there has been nearly a doubling of “in accordance” reporting organizations per year since 2003” (www.globalreporting.org).
on the GRI\textsuperscript{21} and the New Zealand Institute of Chartered Accountants (NZICA) who have recently adopted G3 as a basis for its annual sustainability reporting awards evaluation criteria (see the discussion below and Casey (2006)).

However, while providing a definition of ‘sustainability reporting’, “Sustainability reporting is a process for publicly disclosing an organisation’s economic, environmental, and social performance” (GRI website), a definition of sustainable development is absent. Nonetheless one can presume from the GRI Guidelines that the GRI constitutes sustainable development as being made up of economic, environmental and social performance, and perhaps furthermore, through reporting on a range of indicators under each of these areas one can provide an ‘account’ of sustainable development. The GRI framework has not gone without criticism, with some questioning whether it can in fact provide a framework for organisational “sustainability” reporting (Standard & Poors, SustainAbility & UNEP, 2004). As such, there have been concerns noted as to whether or not the GRI is simply another business-led attempt to weaken the concept of sustainability.

\textbf{6.4.1.2 Institute of Social and Ethical Accountability}

The Institute of Social and Ethical Accountability (ISEA), otherwise known as AccountAbility, is a London-based consultancy which has sought to promote and standardise social and ethical accounting and reporting through issuing the AA1000 Social Accounting Standards. Launched in 1999, the AA1000 framework is designed to “improve accountability and performance through stakeholder engagement” (ISEA website).\textsuperscript{22} AA1000 complements the GRI Reporting Guidelines as it does not prescribe what should be reported, but rather how it should be reported.

According to ISEA, AA1000 is built on the core principle of inclusivity and is based on three propositions:

\begin{footnotesize}
\begin{itemize}
\item \textsuperscript{21} In recent years, however, Standard & Poors, SustainAbility & UNEP (2004, p. 5) has expressed concern regarding the standardization effect of the GRI Guidelines noting, “increased standardization of reporting brings both risk and opportunity – opportunity to influence hundreds more companies than previously, coupled with risks in the form of lower rates of innovation”.
\item \textsuperscript{22} Institute of Social and Ethical Accountability (ISEA) website \url{www.accountability.org.uk}.
\end{itemize}
\end{footnotesize}
1. Stakeholder engagement remains at the core of the accountability processes of accounting, embedding, assurance, and reporting;
2. Accountability is about ‘organisational responsiveness’, or the extent to which an organisation takes action on the basis of stakeholder engagement; and
3. This responsiveness requires the organisational capacities to learn and innovate effectively on the basis of stakeholder engagement (ISEA website).

While providing guidance to reporting organisations and complementing the GRI Guidelines, the AA1000 framework, and assurance practice in general, still raise some concern among commentators, such as Ball et al. (2000), Milne et al. (2001) and O’Dwyer and Owen (2005).

Milne et al. (2001) question the AA1000 framework on two levels: the control maintained by the organisation and auditor independence. Milne et al. (2001, p. 35) state that the AA1000 framework constantly refers to “the organisation” and raises concerns regarding the fact that the recommended process of AA1000 is “established, run and controlled by the organisation”. This organisational control leads them to question the independence of the auditing function under AA1000.

Unlike financial auditing, then, where the auditor is independent and reports to the shareholders, with AA1000 and many other verification statements, the (social or environmental) auditor acts on behalf of the organisation (Milne et al., 2001, p. 35).

They conclude that not only is there lack of auditor independence but that “AA1000 is merely used to legitimise the process” (Milne et al., 2001, p. 35). Other studies which have investigated the auditing of social and environmental reports drawing on AA1000 are Ball et al. (2000) and O’Dwyer and Owen (2005). Both raise concerns about auditor independence and whether or not assurance statement practice enhances accountability and transparency to organisational stakeholders.

Despite these concerns, the ISEA and AA1000 have been active in the promotion and process of sustainability reporting worldwide and therefore make up an important part of the context.

6.4.1.3 SustainAbility

Another London-based consultancy active in the area of non-financial organisational reporting is SustainAbility. SustainAbility is a strategy consultancy and independent think tank specialising in the area of corporate responsibility and sustainable
SustainAbility has been involved in ‘corporate sustainability reporting’ since the early 1990s. The main way in which SustainAbility seeks to promote and advance such reporting is through a series of benchmark surveys, which have been carried out in conjunction with UNEP and the latest two also in partnership with Standard & Poor’s. The first benchmarking survey was carried out in 1994. It was followed by surveys in 1996, 1997, 2000, 2002, 2004 and 2006. The benchmarking surveys collect 50 of the world’s leading organisational reports on non-financial performance and ‘score’ these against a set of criteria. The criteria developed by SustainAbility are constantly revised in order to take into account changes in the field. As such, early surveys covered environmental reporting and only briefly explored social issues. However, in 2000 the methodology was substantially revised to take into account various elements of economic, environmental and social reporting.

While SustainAbility does not appear to have the aim of providing a reporting framework, the benchmarking tool and the criteria it identifies provides guidance for organisations. This guidance role was particularly relevant prior to the release of the GRI guidelines when few such reporting tools existed. The constant revision of the benchmarking methodology, analysis and critique of organisational sustainability reporting also contributes to development in the area.

The UNEP/SustainAbility criteria and benchmark methodology has received attention in the broader literature on social and environmental reporting. Hammond and Miles (2004), Kolk (1999), Morhardt (2001) and Morhardt, Baird and Freeman (2002) all

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24 For a list of the latest criteria used by Standard & Poors/SustainAbility/UNEP, the 2006 Global Reporters benchmark survey, see the SustainAbility website www.sustainability.org

25 An example of a reporting organisation that has utilised UNEP/SustainAbility’s criteria to guide its reporting is Watercare Services. Watercare Services’ 1999 report clearly follows the criteria with many of the reports section titles being drawn directly from the 50 criteria.
CHAPTER SIX: ANALYSING THE CONTEXT

analyse organisational environmental reporting drawing on the criteria and comparing the scoring system to others, such as the GRI framework. Milne et al. (2003a) and Chapman and Milne (2004) draw on the UNEP/SustainAbility criteria to analyse a set of New Zealand environmental or ‘sustainability’ reports. The conclusions from Milne et al. (2003a) and Chapman and Milne (2004) are that apart from the reports of two leading organisations, the standard is poor when compared to international practice.

Such ‘scoring’ or evaluation systems as the UNEP/SustainAbility benchmark tool are, however, not without critique. Jones and Alabaster (1999) draw attention to the fact that researchers must be aware of the tools, in particular the scale system each tool uses, while Morhardt et al. (2002) identify the limitations of such scoring systems through reminding us of the distinction between reporting and performance:

... [scoring systems] evaluate corporate environmental reports based on the range of items discussed and the intensity of discussion, rather than on the quality of environmental performance. Two of the consequences are that (i) environmentally benign companies, with no substantive reason to discuss many of the topics, will have low scores if they restrict themselves to topics relevant to them and (ii) any company wishing to improve its score can do so simply by adding topics, irrespective of performance (Morhardt et al., 2002, p. 229).

Although some difficulties with the UNEP/SustainAbility criteria have been identified, and despite the criteria arguably being surpassed in terms of providing reporting guidance by the GRI, SustainAbility, particularly through its benchmarking studies, has been, and continues to be, an important element of the reporting context.

6.4.1.4 KPMG International Survey of Corporate Sustainability Reporting

The KPMG International Survey of Corporate Sustainability Reporting (conducted jointly with the University of Amsterdam, notably Ans Kolk – see also Kolk, 1999; 2003) is a triennial survey which has been conducted since 1993 (see KPMG 1993; 1996; 1999; 2002; 2005). The KPMG survey “analyzes trends in CR [corporate responsibility] reporting of the world’s largest corporations” (KPMG, 2005, p. 4). Analysing the top 250 companies of the Fortune 500 and top 100 companies in 16 countries (KPMG, 2005), the KPMG survey represents a significant commentator of corporate environmental and social reporting and its development.
Like the UNEP/SustainAbility benchmark surveys, the KPMG studies do not attempt to provide a reporting framework. Rather, the survey offers a global picture of reporting focusing on the trends, drivers and issues of corporate environmental, social and sustainability reporting. Providing discussion and analysis of reporting by regions and sectors are two areas where the KPMG surveys make valuable contributions. However, as can be observed from the extract below, the main contribution of the surveys is the commentary and insight they provide into the history and development of reporting.

When we published our first global survey in 1993, we did not expect that in less than a decade the number of top companies in industrialized countries producing these kinds of reports would almost triple. Neither did we expect that corporate environmental reporting would be the ‘icebreaker’ for a much wider form of corporate responsibility (CR) reporting in the form of sustainability, triple bottom line or corporate social responsibility (CSR) reports. Reporting aimed at communicating with stakeholders, not only on environmental performance, but also in an integrated manner on environmental, social and economic performance, to be transparent and accountable. We could not envisage that in countries and in industry sectors lagging behind during the past few years, a tremendous effort would be made to catch up with these developments, sometimes even overtaking the vanguard. Looking back now to the beginning of the nineties, these facts are both striking and exciting (KPMG, 2005, p. 3).

While the KPMG surveys are important and potentially influential in the international context, they are perhaps less so within the context of New Zealand and New Zealand reporting. New Zealand did feature in the 1996 survey (see KPMG, 1996), but it has not been included in the study since. Furthermore, with a focus on large, often multinational companies, different to the make up of many New Zealand companies which are by comparison small, the KPMG survey is potentially of less relevance to the New Zealand context than are other studies and commentary. One such international association important to the New Zealand context is The World Business Council for Sustainable Development.

6.4.1.5 The World Business Council for Sustainable Development

The World Business Council for Sustainable Development (WBCSD), as discussed in Chapter Four, is a coalition of 180 international companies. Like its New Zealand counterpart, the WBCSD’s mission is to “provide business leadership as a catalyst for
change towards sustainable development, and to promote the role of eco-efficiency, innovation and corporate social responsibility” approaching sustainable development via “the three pillars of economic growth, ecological balance and social progress” (WBCSD, 2004c, p. 1). The WBCSD has been active in providing a business voice on sustainable development since its formation in 1991. It has also been involved in the promotion of sustainable development reporting.

The WBCSD focuses on the business case for sustainable development. The WBCSD (2004c, p. 5) claims that, “[b]esides the public policy agenda and its impacts on business, there are also straightforward business reasons to address sustainable development”. The WBCSD approach to sustainable development reporting is based on the business case focusing on the benefits a business can gain through reporting on economic, environmental and social performance. In 2002, the WBCSD released a report titled Sustainable Development Reporting: Striking the balance. The main purpose of this report is:

...to help companies understand the added value that reporting can bring them. We also provide guidance, both to the initiated and uninitiated, on how to report, thus complementing other initiatives which guide companies on what to report (WBCSD, 2002, p. 3).

In this report, the WBCSD identifies ten benefits which can be gained by a reporting organisation including maintaining a licence to operate, enhancing reputation, encouraging innovation and creating financial value. Furthermore, it provides a step-by-step approach to developing a sustainable development report.

Through promoting and providing guidance on sustainable development reporting to its member organisations and the broader business community, the WBCSD comprises an important part of the international context on environmental and social reporting. The influence of the WBCSD is particularly pertinent as not only does it represent a powerful business voice on sustainable development on the international stage, as discussed in Chapter Four, but with a global network of 50+ national and regional business councils and partner organisations it has substantial influence on local branches which seek to promote and guide reporting. Therefore, not only is the

26 www.wbcsd.org.
WBCSD an important feature of the international reporting context, but it also
comprises an important element of many local or national contexts. Through its
influence on their network of national councils and partner organisations, many of
whom seek to promote and guide reporting (see discussion on the NZBCSD below),
the WBCSD represents an essential component of any analysis of international
associations and the context of ‘sustainability’ reporting.

6.4.1.6 Consultancy Services

Other contributors to non-financial reporting are international business and accounting
consultancies. In particular, accountancy consultancy firms such as Deloitte, KPMG
and PricewaterhouseCoopers have been involved in the promotion of non-financial
reporting. Such accountancy firms provide considerable information to organisations
on the triple bottom line and sustainable development.

When promoting triple bottom line or sustainable development reporting, these firms
generally stress the business case, or benefits an organisation can obtain from
reporting. Deloitte states:

Sustainability Development Reporting (SDR), also referred to as Triple Bottom Line
Reporting (TBL), provides an integrated report - bringing together economic
viability, environmental soundness and social responsibility...There are several clear
advantages of SDR: Reduced risk exposure and liabilities, more efficient use of
resources and the development of new markets for green products and services.\(^{27}\)

In addition to providing information, these accounting firms offer a range of services
to reporting companies. Such services include assistance with planning, preparing
and assuring such reports. Through such services accounting firms have established
themselves as ‘experts’ in the sustainable development reporting arena incorporating
many traditional financial accounting concepts into the area of non-financial
accounting.

6.4.2 New Zealand Associations

Within the New Zealand context, a number of associations have been involved in the
promotion, development and standardisation of sustainable development reporting.

\(^{27}\) Deloitte webpage www.deloitte.com.
The main associations, which will be discussed here, are the NZBCSD, the Sustainable Business Network (SBN), and the New Zealand Institute of Chartered Accountants (NZICA).

6.4.2.1 The New Zealand Business Council for Sustainable Development

The NZBCSD, discussed in the previous chapter, has perhaps been the most influential group in the New Zealand context in the promotion of non-financial reporting. Established in May 1999, the Council has as one of the conditions of membership the preparation and public release of a ‘sustainable development’ or ‘triple bottom line’ report within three years. In order to assist organisations in achieving this commitment, the NZBCSD has undertaken a number of projects and released several publications.

The promotion of what the NZBCSD refers to as ‘sustainable development reporting’ (SDR), was one of the first projects the NZBCSD became involved in. As early as December 1999, the Council released a report which was “prepared to provide a context for companies as they prepare their reports...intended to help companies create reporting frameworks that will provide stakeholders with meaningful and balanced information” (NZBCSD, 1999, p. 2). In this report (1999, p. 4), the NZBCSD states that in New Zealand “integrated sustainability reporting is not yet occurring”. However, it does identify that there are examples of environmental reporting and a number of organisations that include a simple statement of compliance.

The NZBCSD followed up this initial paper with The NZBCSD Sustainable Development Reporting Guide for New Zealand Business (2001a) and a report containing a number of case studies which overviewed eight NZBCSD member organisations and their process of creating SDR plans (2001b). These reports were prepared with support from the Ministry for the Environment (MfE). The eight organisations who took part in the case studies - four who had begun the reporting process and four who had not - were assisted in the development of their SDR by two facilitating organisations (Landcare Research and URS, both NZBCSD members). The aim of this project, according to the NZBCSD, was to assist organisations in
meeting their commitment to producing a sustainable development report as required by membership. This project, and the commitment required of membership, saw an increase in the number of member organisations reporting on environmental and social performance in the early 2000s.

The work undertaken by the Council on SDR reporting culminated in the release of the Business Guide to Sustainable Development Reporting: Making a Difference for a Sustainable New Zealand in 2002. The purpose of this report is to “show businesses how to go about producing their own sustainable development report” (NZBCSD, 2002, p. 2). Like the WBCSD, the NZBCSD argued the business case for sustainable development reporting stating that:

SDR makes good business sense – many of the NZBCSD member companies that have produced a SDR have found it to be a valuable risk-management tool, useful in developing and enhancing their reputations, assisting in improving communication internally and externally, and helping to develop new systems in their organisations (NZBCSD, 2002, p. 4).

This report produced by the NZBCSD, and drawing on the WBCSD guidelines, offers advice and guidance to reporters, and potential reporters, covering a range of aspects from planning the reporting process, identifying and developing indicators, to preparing the report.

Being a prominent voice on sustainable development within the New Zealand context, the NZBCSD, and its member organisations, have led the way in promoting and providing guidance on sustainable development reporting. They have also led the way in producing such reports and presenting the business case of sustainable development and reporting. However, as discussed previously, the studies by Milne et al. (2003) and Chapman and Milne (2004) identify that while leading the way in New Zealand, many of these reports fall short of the standard produced by leading organisations internationally.

6.4.2.2 The Sustainable Business Network

The Sustainable Business Network (SBN) was established in 2002 and was the result of a merger between the Auckland Environmental Business Network (AEBN formed in 1994) and New Zealand Businesses for Social Responsibility (NZBSR formed in
The mission of the SBN is to “enable businesses to flourish through Sustainable Practice” (SBN, 2004, p. 2). The SBN defines ‘sustainable business’ as “the integration of economic growth, social equity and environmental management, both now and for the future” (SBN website). Like the other business associations discussed here, the SBN focuses on the business case for sustainable development claiming that the triple bottom line makes good business sense as, “[s]ome of the benefits of adopting a TBL approach may include improved profits through more efficient processes and, potentially, an ability to charge a premium price” (SBN & MfE, 2003, p. 25).

The SBN’s main contribution to the promotion of sustainable development or triple bottom line reporting has been Enterprise, a report produced in partnership with the Ministry for the Environment, in 2003. It focuses on how small to medium-sized businesses can “adopt better business practices to make a positive difference for the environment and society, while at the same time improving their overall business performance” (SBN & MfE, 2003, p. i). Enterprise provides some brief guidance to ‘reporting on TBL initiatives’ including information on assurance, publication and distribution, celebration, and feedback and reflection. Enterprise also includes a suggested outline for a basic TBL report.

While Enterprise does not provide the same level of guidance to organisations as the guidelines produced by the international associations and the NZBCSD, the report contributes to promoting reporting among small to medium-sized New Zealand organisations. The focus on reporting for small and medium-sized organisations is important in the New Zealand context as many New Zealand organisations fit into this size category.

6.4.2.3 The New Zealand Institute of Chartered Accountants

The New Zealand Institute of Chartered Accountants (NZICA), New Zealand’s professional accounting body, has also been involved in the area of sustainable development and sustainable development reporting. In 2001, a Special Interest
Group on Sustainability was established with the vision of enhancing the understanding of sustainability in business.\textsuperscript{29} The interest group’s core activity areas are education, promotion and reporting and the first outcome of the group’s activities has been the development of The Institute’s Sustainable Development Reporting Committee. The terms of reference for the committee are to “provide on-going leadership and guidance on the external reporting and auditing of sustainable development reporting, with the intention of integrating the reporting and auditing of economic, social and environmental measurement within the activities of the FRSB [Financial Reporting Standards Board] by 31 December 2005” (NZICA website).\textsuperscript{30}

The Sustainable Development Reporting Committee (SDRC) was established following the recommendations of the Taskforce on Sustainable Development Reporting. In 2002, the Taskforce released a report which set out to:

- define and scope what thought leadership in sustainable development reporting entails, and identify the outputs required by the Institute of Chartered Accountants of New Zealand (the Institute) (and/or other parties) having regard to the likely costs and benefits to the Institute, members and users of information (ICANZ, 2002, pi).

This report considers a number of areas in relation to sustainable development reporting including what should drive the information included in the report and the meaning of sustainable development.

In this report, the Taskforce identifies that there are ‘definition issues’ when it comes to the terms sustainable development and sustainable development reporting. It acknowledges that the Brundtland definition of sustainable development is one that few would disagree with; however, the Taskforce recognises the lack of guidance the Brundtland definition entails and the difficulties with defining sustainable development beyond this broad statement. The Taskforce states that:

The difficulty in defining sustainable development is a clear lack of agreement as to the extent of the physical and social environment, the causes of any degradation, or the solutions necessary to correct any degradation. This disagreement is often fundamental and involves a number of competing paradigms about the nature of

\textsuperscript{29} New Zealand Institute of Chartered Accountants (NZICA) website www.nzica.com.

\textsuperscript{30} For a brief introduction to the formation of the Sustainability Special Interest Group, see Skinner (2006).
development, the relative importance of economic, social and environmental outcomes, and the structure of society to deliver these outcomes (ICANZ, 2002, p. 3).

Statements such as these suggest issues and potential problems faced by reporting organisations, and the Institute in providing guidance to reporters. However, with the establishment of the Sustainable Development Reporting Committee, the Institute is taking an active approach in promoting and providing guidance on sustainable development reporting and is engaged in the broader area of attempting to define the meaning of sustainable development.

### 6.4.3 Reporting Award Schemes

Reporting award schemes promote reporting (annual, environmental, social and sustainability) both internationally and nationally. The main body to conduct these reporting awards is the Association of Chartered Certified Accountants (ACCA). The ACCA awards scheme, once again, demonstrates the role of the accounting profession in the development and promotion of non-financial reporting. The aim of the ACCA awards scheme is to “identify and reward innovative attempts to communicate corporate performance”. Through focusing on communication performance (and not performance itself), the overall aim of these awards is purportedly to reward transparency. Currently the ACCA is involved in reporting awards in more than 20 countries, including New Zealand (ACCA/Corporateregister.com, 2004, p. 58).

Europe has led the way in social and environmental reporting and currently produces over half of all reports produced globally (ACCA/Corporateregister.com, 2004, p. 45). It is, therefore, not surprising that the reporting awards scheme in Europe has a longer history than its New Zealand counterpart with environmental reporting awards operating from the early 1990s. The ACCA awards in the UK began as early as 1991. The later introduction of the New Zealand environmental reporting awards carried out by NZICA, in conjunction with ACCA, in 1995 drew rather heavily on the UK awards scheme.

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31 Association of Chartered Certified Accountants (ACCA) website [www.accaglobal.com](http://www.accaglobal.com).
Originally being confined to environmental reports from 1995, in keeping up with international trends and reporting practice the awards become "environmental or sustainability reporting" awards in 2002 (Gilkison, 2002), and then "sustainability reporting" awards in 2003 (Gilkison, 2003). The aim of the awards in both New Zealand and UK, are, according to ACCA:

To reward and recognise those organisations which report and disclose environmental, social or full sustainability information
To encourage the uptake of environmental, social or sustainability reporting
To raise awareness in corporate transparency issues and increase accountability for responsiveness to stakeholders (ACCA website).

The key report characteristics noted by ACCA are completeness, credibility and communication. These characteristics form the basis for the awards judging criteria adopted by ACCA, which up until recently the New Zealand awards have followed.

McGuiness and Hays (2004, p. 4) state that:

in 2003, the ACCA's criteria was changed markedly. As a result, the judges decided not to incorporate all the detailed changes but retain the ACCA's three key "report characteristics"...the judges continue to be guided by the need to apply the New Zealand reporting context (as currently outlined in the New Zealand statement of concepts) and the international sustainability context (as discussed in the Global Reporting Initiative 2002 Guidelines).

Furthermore, McGuiness and Hays (2004, p. 4) note that, "the judges and the Institute plan to discuss how the criteria should be developed in the future". In maintaining attempts to keep up with reporting practice and international trends, the New Zealand awards scheme adopted a new set of criteria in 2006. This new set of criteria is based on the G3 Guidelines produced by GRI (see Figure 7 for the 2006 evaluation criteria).

The updating of the evaluation criteria, based on the G3 draft, sees the Institute's Annual Report Awards continuing to encourage 'continuous improvement' in sustainability reporting in New Zealand. Through the adoption of this new evaluation criteria, Casey (2006, p. 17) claims that, "the judges, with the benefit of draft G3 guidelines produced after the entrants finalised their reports, have identified those entrants who have taken a more 'leading edge' approach". Moreover, the adoption of G3 further exhibits the influence of GRI within the international and national context.
### Figure 7  2006 NZICA Sustainable Development Reporting – Evaluation

<table>
<thead>
<tr>
<th><strong>Criteria</strong></th>
<th><strong>Key Questions</strong></th>
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</thead>
<tbody>
<tr>
<td><strong>Part 1 – Report Content</strong></td>
<td></td>
</tr>
<tr>
<td>(1) Relevance and materiality</td>
<td>Does the report focus on the things that matter most with clear prioritisation of major sustainability impacts (both adverse and beneficial) and major risks and opportunities?</td>
</tr>
<tr>
<td>(2) Stakeholder responsiveness</td>
<td>Does the report identify the organisation’s stakeholders and explain how it has responded to their issues?</td>
</tr>
<tr>
<td>(3) Sustainability context</td>
<td>Does the organisation provide the reader with information to place the magnitude and nature of the organisation’s sustainability impacts and performance into context at the appropriate local, regional or global scale?</td>
</tr>
<tr>
<td>(4) Completeness</td>
<td>Does the report clearly define the reporting entity?</td>
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<td>(boundary dimension)</td>
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<tr>
<td><strong>Part 2 – Report Quality</strong></td>
<td></td>
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<tr>
<td>(5) Balance</td>
<td>Does the report provide a balanced and reasonable presentation of the organisation’s performance?</td>
</tr>
<tr>
<td>(6) Comparability, accuracy, timeliness and clarity</td>
<td>Is the information in the report consistent and/or presented so as to enable the analyses of changes or comparisons with other organisations?</td>
</tr>
<tr>
<td></td>
<td>Does the report indicate what data has been measured (and how) and what has been estimated (and how)?</td>
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<td></td>
<td>Does the report provide stakeholders with current information in a timely manner?</td>
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<td></td>
<td>Is the report understandable and easily accessible?</td>
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<tr>
<td>(7) Assurability</td>
<td>What was the extent and scope of assurance?</td>
</tr>
<tr>
<td><strong>Part 3 – Overall</strong></td>
<td></td>
</tr>
<tr>
<td>(8) Sustainability commitment and credibility</td>
<td>Is the organisation committed to improving its sustainability performance?</td>
</tr>
<tr>
<td></td>
<td>Overall, is this a credible report?</td>
</tr>
</tbody>
</table>

**Source:** Casey, 2006, p. 16

The reporting awards scheme has received attention in the New Zealand accounting practitioner literature since its inception (Gilkison, 1995; 1996; 1997; 1998; 2000; 2001; 2002; 2003; Gilkison & Ensor, 1999; McGuinness & Hays, 2004; Casey, 2005; 2006). Through its existence and coverage, the award scheme has actively promoted organisational reporting on economic, environmental and social performance. While
its success in promoting the widespread up-take of such reporting was initially limited, the disclosure of the judging reporting criteria, and the continued development of these criteria over time to keep up with industry and international practices, has made the awards scheme an important factor in the New Zealand sustainability reporting context.

6.5 Conclusion

As stated, one of the main contributions this research wishes to make is to identify the importance of studying the discourse of sustainable development in the context within which it occurs. I have argued that due to the contested and political nature of sustainable development, different meanings are not only likely, but probable, as the term is a floating signifier and appears in different contexts where particular conditions exist. This chapter, adding to the discussion of the literature in the previous chapters, described and analysed the context within which the texts analysed are situated. In particular, key ‘voices’ have been examined, and the organisational, sustainable development and reporting contexts have been discussed.

The following chapters present and discuss the research findings in relation to this context, acknowledging the inseparable text-context relationship. I consider not only how the context examined here is important in the construction of text but also how the text is affected by, and in turn affects, the context. Therefore, the following chapters interpret and discuss the texts in relation to the context considering how the context has enabled and/or constrained the text, and also, how the text has enabled and/or constrained the context.
7.1 Introduction

In this chapter I begin to discuss the analytical findings. I explore how ‘organisational sustainable development’ is constituted within the NZBCSD member reports analysed and how these constitutions have changed (or remained unchanged) over time. Moreover, I examine NZBCSD member discourse on sustainable development in relation to the context.

I begin in Section 7.2 with an overview of the emergence of sustainable development within the texts. I explore when and how the concept of sustainable development appeared in the texts, how the discourse developed over time, and I draw insights through the consideration of the context within which it has risen. In Section 7.3, I examine how sustainable development is constituted within the archive. I identify and discuss serious speech acts, or ‘truth claims’ drawn from the texts, once again drawing links between text and context. In Section 7.4, I examine themes that are evident when representing sustainable development to gain further insight into the discourse. Section 7.5 then investigates the discourse’s conditions of possibility, that is, provides an interpretation of the conditions which have made these particular constructions possible. I make concluding comments in Section 7.6.

1 Due to space constraints and the need to allow for the interpretation and discussion of the research findings, only a sample of extracts from the texts have been included in the main body of this chapter. Additional extracts taken from ‘stage two’ of analysis and the report worksheets discussed in Chapter Five, as well as spreadsheets which identify the presence of the theme within the texts, for this and the following two chapters can be found in Appendices D and E. Additional extracts for this chapter can be found in Appendix D.
7.2 The Emergence of Sustainable Development within the Texts

Sustainable development involves the triple challenge of meeting the needs of the community, the economy and the environment (Watercare Services, 1998-99, p. 20).

This extract from Watercare Services' 1998-99 report is one of the first pairings of the terms 'sustainable' and 'development' within the reports analysed and one of the first attempts to provide an explicit definition of the concept. Nineteen ninety nine signifies an important year in the emergence of sustainable development within the reports, with one other company, The Warehouse, also referring to the term. However, several actors can be seen to precede, or provide the conditions for its emergence. Furthermore, in the years following 1999 the expansion of the discourse occurred at a significant and noteworthy rate.

The emergence of a discourse does not occur in isolation but is the result of discourses that surround it, those that precede, follow and occur simultaneously. The concept of sustainable development was preceded by a number of earlier concepts, some of which have been re-incorporated into the organisational sustainable development discourse. It is important to recognise these beginnings as they help to understand the conditions of possibility that lead to the discourse of organisational sustainable development. In particular, they help address the question how is it that one particular statement appeared rather than another?" (Foucault, 1969/2002, p. 30).

Early terms to appear in organisational reporting on the environment and society included 'corporate citizenship', 'environmental and social responsibility', and 'sustainability'. However, perhaps the most prominent concept to precede sustainable development is that of 'sustainable management'. Sustainable management, taken from the RMA, and defined and discussed in the previous chapter, refers to the management of natural and physical resources. The RMA and the concept of sustainable management came into force in 1991. As identified, the RMA requires organisations to consider the relationship between the organisation and the

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2 Early use of the term 'sustainability' by reporters is varied. While it is occasionally used to represent the sustainability of a natural resource (i.e. Sanford Fisheries), it is most commonly used when referring to growth and profits with a focus on sustainable growth and sustainable profit/revenue.
natural environment, in particular the effect that the organisation has on the natural environment through its operations. It is not surprising, therefore, that several early reports refer to the RMA and/or to the concept of sustainable management explicitly.

The reports of Watercare Services, an early reporter, contain a significant number of references to the RMA and the sustainable management concept. In fact, the initial reports produced by Watercare Services in 1992-93 and 1993-94 appear directly after the introduction of the RMA in 1991, and contain a focus on sustainable management, consultation and compliance. It therefore appears that the RMA could have initiated the entire reporting process. In several reports, including the 1992-93 report, Watercare Services defines sustainable management:

Sustainable Management – to manage resources in a way which enables people to provide for their social, economic and cultural well-being as well as sustaining the resources so they can meet the foreseeable needs of future generations (Watercare Services, 1992-93, p. 7).

Watercare Services' definition of sustainable management represents a weaving of the definition of sustainable management provided in the RMA (Section 5(2)) and the Brundtland definition (WCED, 1987, p. 7). It provides a clear illustration of how organisations, through their reporting, take on aspects of the regulatory and political context. Waste Management, in its 1999 report, identifies the aim of the concept sustainable management as “to ensure that a land use or practice can be maintained in balance with the surrounding environment” (p.23). Waste Management states how the concept translates into practice; “One of the important issues that sustainable management addresses is the impact of a company’s activities on the local community” (1999, p. 23).

Landcare Research (1999-2000) also demonstrates a weaving of the sustainable development and sustainable management concepts. Landcare Research defines the concept of sustainability using the RMA and equating it with sustainable management.

Sustainability – Refers to sustainable management, meaning to manage '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 well-being and for their health and safety' (Landcare Research, 1999-2000, p. 5).
The influence of the sustainable management concept, and therefore the RMA, can also be seen throughout the reports through other language use. While many of the texts do not provide an explicit definition of sustainable management, they feature phrases such as ‘avoid, remedy and mitigate’ which are expressed in the definition of sustainable management within the Act (see Chapter Six).

We will make recommendations based on consistently trying to ensure that adverse environmental effects are avoided, remedied or mitigated (Landcare Research, 1994, p. 3).

The RMA forms the basic legal framework for managing Watercare’s interaction with the environment. The Company is committed to avoiding, remediying or mitigating any adverse effects its operations may have on the environment (Watercare Services, 1996/97, p. 8).

The Resource Management Act 1991 requires us to avoid, remedy, or mitigate the adverse effects of our activities on the environment. Meridian Energy is committed to ensuring any adverse effects on the environment meet this statutory obligation (Meridian Energy, 2000, p. 12).

From references to sustainable management, and other allusions to the Act by reporting organisations, the RMA and the concepts it entails clearly influence the language used by organisations when reporting on the environment and society.

The extent of reference to the RMA suggests an effect on reporting. However, from this analysis I am unable to determine whether a regulatory push to reporting on sustainable management or sustainable development actually occurred. The late uptake of social and environmental reporting and disclosure by a majority of the reporting organisations (in many cases up to eight years after the introduction of the Act) suggests that while the RMA and the concept of sustainable management has had an effect on the language and constitution of the organisation-natural environment relationship, it did not itself provide the impetus for reporting.

Another aspect of context likely to be related to the introduction of sustainable development into the reporting language is the formation of the NZBCSD. The NZBCSD was formed in 1999, the same year that reporting organisations began to introduce the concept of sustainable development. It is unclear whether the formation of the NZBCSD raised awareness and therefore the use of the concept, or whether the
organisations who were becoming familiar with the concept drove the formation of the NZBCSD. Nonetheless, a relationship between the text and context is evident.

From the limited introduction of sustainable development into organisational reports in 1999, reference to sustainable development grew in 2000 till the end of the reporting period analysed in 2003 when nearly all of the texts include some mention of the concept. The triple bottom line concept is also introduced into reports in 2000, becoming increasingly popular - being mentioned more often and by more organisations - in 2001 through 2003. Overall, the reports show a rather late uptake of the term sustainable development (in comparison to international organisations and considering sustainable development was defined and popularised by the Brundtland Commission in 1987). They refer to other concepts such as sustainable management in reporting on environmental and social performance. However, since its introduction into the organisational discourse on the environment and society, sustainable development has become increasingly popular. The next two sections of this chapter discuss how the concept of sustainable development is constituted by the reporting organisations and presented through the texts.

### 7.3 Constituting Sustainable Development with (un)Certainty

The first question that this research sets out to address is ‘how is ‘organisational sustainable development’ constituted within NZBCSD member reports and how have these constitutions changed/remained unchanged over time?’ To begin exploring this question, analysis focused on what Foucault termed ‘the statement’ or what are referred to by Dreyfus and Rabinow (1983) as ‘serious speech acts’. To reiterate, serious speech acts are statements which represent knowledge and truth claims. They present an utterance as ‘taken-for-granted’.

In this section I discuss serious speech acts found within the reports analysed which assign ‘meaning’ to sustainable development. Specifically, statements which articulate a meaning of sustainable development, which are presented as ‘true’, ‘accurate’, ‘unquestionable’ and taken-for-granted, are examined. Serious speech acts
are important in analysing the organisational attempt to constitute meaning and gain rhetorical control of the discursive space which exists due to sustainable development being a floating signifier; a signifier without an attached signified. The presence of certainty within these statements is also contrasted with the absence of certainty found within other statements in the reports.

Many of the texts analysed provide a definition of sustainable development. When presenting a definition of sustainable development, the organisational texts draw on several aspects of context. To define sustainable development some organisations draw on the NZBCSD and WBCSD. Such organisations include Urgent Couriers and City Care (an infrastructure management company).

The two statements below are taken from the New Zealand Business Council for Sustainable Development and the World Business Council for Sustainable Development. Urgent Couriers believes these two statements succinctly describe what the key overriding goals of sustainable business should be:

"Sustainable development is about ensuring a better quality of life for everyone, now and for generations to come."

"The commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life" (Urgent Couriers, 2001, p. 6)

"Sustainable development is about ensuring a better quality of life for everyone, now and for generations to come" New Zealand Business Council for Sustainable Development (City Care, 2002, p. 16).

Despite some organisations drawing on business associations, however, the majority of the reporting organisations utilise the Brundtland definition or the triple bottom line concept when defining sustainable development.

Reference to the Brundtland definition of the concept is consistent throughout many of the reports from 2000 to 2003 (e.g., Milburn, Meridian, Mighty River Power, Shell NZ, The Warehouse, and Waste Management). Several organisations reference the Brundtland Commission when citing their definitions:

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3 Despite the Brundtland definition of sustainable development being the most widely cited, and being published in 1987, the first two reports to define the concept of sustainable development, discussed above, did not draw on this definition. Instead of utilising the internationally accepted and popular definition provided by Brundtland, The Warehouse (1999) used a dictionary definition while Watercare Services (1999) referred to the triple bottom line. See Appendix D for additional extracts drawing on the Brundtland definition to define sustainable development.
MWH New Zealand is committed to a culture of sustainable development. We have adopted the widely-accepted Brundtland Commission definition (1987) of sustainable development:

"Development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (MWH NZ, 2002, p. 26).

Sustainable development is defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs (World Council for Economic Development) (Watercare Services, 2003, p. 126).

Others, however, do not explicitly mention the source of their definition of sustainable development, but clearly use the Brundtland articulation of the concept.

*Sustainability* is defined as "the ability to meet our needs without depriving future generations of the ability to meet theirs" (Interface, 2001, p. 1, emphasis in original).

We define sustainable development as development that meets the needs of the present without compromising the ability of future generations to meet their own needs (TrustPower, 2001, p. 6).

Sustainable development is generally understood to mean 'development which meets the needs of the present without compromising the ability of future generations to meet their own needs' (Shell NZ, 2001/2002, p. 8).

Overall, organisations draw on the Brundtland definition more than they do any other when presenting a definition of sustainable development within their reports. The relatively extensive use of the Brundtland definition over any other is likely to be a reflection of the popularity and 'acceptance' of the definition both internationally and nationally. Use of the Brundtland articulation also reproduces and solidifies it as an accepted definition.

Like many others (such as politicians, media commentators and academics) who note the Brundtland definition of sustainable development, the organisational texts analysed here only draw on the first sentence of the full original definition provided by the Brundtland Commission. As discussed in Chapter Three, this reduction, or limited representation of the Brundtland definition ultimately reduces the focus on the concepts of needs (in particular intragenerational equity and the needs of the world’s poor) and the concept of limits, both found in the latter part of Brundtland’s articulation. This tendency to draw only on part of the definition and not the more encompassing broader depiction may be a reflection of the general use of the definition within the context. However, avoiding the concepts of intragenerational
equity and limits clearly fits with what could be referred to as more traditional models of organising.

Through avoiding notions of intragenerational equity and limits two things occur. First, by focusing on intergenerational (rather than intragenerational) needs, concern is given to the concept of futurity rather than equity. This intergenerational focus has an effect on the concept of needs, as needs become related to the needs of the West, and perhaps more specifically the needs of the organisation's direct stakeholders in the form of customers and shareholders. Consequently, the needs of the current world population (i.e. the alleviation of world poverty which is a clear focal point in the Brundtland Report) is absent from these constitutions. Furthermore, through this focus on intergenerational needs and the needs of organisational stakeholders, organisational sustainable development becomes about long-term decision making which ensures organisational continuity. Second, through eliminating the concept of limits from the definition of sustainable development notions of growth, including economic growth and organisational growth, are not constituted as oppositional. The concept of limits and growth within the discourse of organisational sustainable development analysed here is explored further later in this Chapter.

Another common way in which the organisational reports analysed draw on context to constitute sustainable development is through reference to the triple bottom line.4

An assessment of corporate sustainable development must focus on three ingredients: financial performance, environmental impact, and social benefit (Landcare Research, 1999-2000, p. 3).

We manage our company's activities in a way that recognises the three pillars of sustainable development – social, environmental and economic responsibilities (City Care, 2001, p. 7; 2002, p. 8; 2003, p. 11).

Sustainable development depends of three inter-related elements: economic, environmental and society (TrustPower, 2001, p. 6).

Sustainable development is an evolving process that seeks to improve the economy the environment and society, both today and in the longer term (Sanford, 1999/2000, p. 13; 2000/2001, p. 2; 2002, p. 62).

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4 See Appendix D for serious speech acts from the texts which define the triple bottom line itself.
These extracts indicate that, for many organisations, sustainable development and the triple bottom line refer to the same thing, something Gray and Milne (2002; 2004) have argued convincingly against. Gray and Milne (2002; 2004) contend that sustainable development reporting and the triple bottom line reporting are not synonyms. They argue that sustainability “is a systems – not an organisational concept” (2004, p. 79), and therefore, raise questions to whether the concept of sustainability has “any application at the corporate or even regional level” (Gray & Milne, 2002, p. 68). It is apparent that within the texts studied here sustainable development and the triple bottom line are considered synonyms. An apparent effect of this connotation is the avoidance of any systems level thinking (required by Gray and Milne’s conceptualisation of sustainability) and a concentration on organisational and, at times, regional application of the concept. The organisational focus inherent in the discourse is seen further when organisations provide their own definition of the concept.

A further observation from this analysis is that while it is clear that many texts draw on the context directly to define sustainable development, many organisations attach their own definition through personalising or altering definitions provided by others. For example, both Mighty River Power and Waste Management utilise the Brundtland definition yet alter it to place emphasis and focus on notions of development and progress, and consequently, less on equity.

Sustainable development has been defined as “forms of progress that meet the needs of the present without compromising the ability of future generations to meet their needs” (Mighty River Power, 2001, p. 7).

Sustainable development: Development which meets the needs of the present without compromising the ability of future generations to meet their own needs. Development designed to minimise adverse environmental, social and economic impacts (Waste Management NZ, 2002, p. 32, and 2003, p. 24).

These two extracts show how the definition of sustainable development provided by the Brundtland Commission acts as an empty signifier. As discussed in Chapter Three, the Brundtland articulation is a universal representation. As a universal representation the Brundtland definition is able to unite a range of particular identities, yet does not have any necessary content. These organisations have, therefore, been able to fill the concept with a particular identity through altering or slightly adding to
the definition. While not significantly changing the wording, these statements change the focus and outcome of the definition, and thus the 'meaning' of the concept.

Through placing emphasis on 'progress' and 'development', these two statements (and several others like them from the texts – see Appendix D) define sustainable development in a way which allows organisations to focus on the economic issues of progress and development. In addition, these statements marginalise issues of equity and limits, and consequently social and environmental justice, which is particularly pertinent considering the original full definition of Brundtland placed these factors at its core. Furthermore, the narrow reference to Brundtland conveys a form of third party or independent legitimacy and support (i.e. through drawing on an 'accepted' definition, validity is gained), but avoids difficult challenges and wider responsibilities inherent in the original Brundtland definition.

The above two statements by Mighty River Power and Waste Management NZ focus on development and progress; others however, define sustainable development with a more explicit emphasis on the economic. The Warehouse and Sanford (both publicly listed companies) are two organisations which clearly equate sustainable development with economic development or growth.

Sustainable development (n.) economic development maintained within acceptable levels of global resource depletion and environmental depletion. World English Dictionary (The Warehouse, 1999, p. 11).

'sustainability' – achieving economic growth in an environmentally and socially responsible manner (Sanford, 1999/2000, p. 2).

Such constitutions sit more comfortably with the traditional economic perspective of organisations, and in particular with publicly listed companies with strong shareholder demands for returns on investment, than do alternative constitutions of sustainable development which emphasise environmental and/or social dimensions.

Additionally, when defining sustainable development, many organisations include statements which are clearly entity or organisation focused. Some of these statements focus on organisations in general:

5 See page 78 of this thesis for the full definition as provided by Brundtland (1987, p. 43).
Sustainability – A philosophy which enables organisations to meet the needs of the current generation, without compromising the needs of future generations (Meridian Energy, 2001, p. 40).

...sustainable development – the protection and enhancement of resources, enabling the Company to thrive both now and in the future (Sanford, 2002, p. 62)

...our progress towards business “sustainability” in which we seek to assess, and actively improve, the social and environmental characteristics of our business (The Warehouse, 2003, p. 2)

Other statements within the texts focus on the individual organisation reporting or on its own particular industry or industries.

To us, sustainability means being in business for the long haul. It is more than an environmental commitment and applies to much more than the largely renewable resources we use to make electricity. It means we balance every decision we make according to the social and financial as well as environmental impacts it will have on our communities, our country and our planet. We chose this course at our inception, because we fundamentally believe that being sustainable is not an option for a responsible business; it is a necessity (Meridian Energy, 2002, p. 5).

In an industry context ‘Sustainability’ is the measurement of the end results of that industry’s activities in regard to the shareholders, biosphere, and to society as a whole (Mighty River Power, 2003, p. 3).

MetroWater is committed to sustainability in all areas of our business...Ensuring intergenerational equity across all aspects of the business is a major driver as the company seeks to ensure sustainable profitability by balancing the needs of today’s customers with the likely requirements of future generations (MetroWater, 2002, p. 1).

In addition, Orion, an electricity supply company, defines sustainability with regards to demands placed on the organisation.

People broadly accept sustainability to mean a state where the demands placed on the environment and business can be met without reducing the capacity to provide for future generations (Orion, 2002, p. 6).

The organisation is placed at the core of sustainable development in these definitions. This organisation-centric approach was also noted in the previous chapter (refer to Figure 5: NZBCSD’s vision) as being a factor in the NZBCSD construction of sustainable development. By placing the organisation as central, sustainable development is defined as an organisational concept and not the global or systems level concept noted by Gray and Milne (2002; 2004) and discussed above.
A further way organisations define sustainable development within their reports is through statements which utilise ‘business language’. Drawing on discourses from the traditional business context, reports feature statements such as:

Sustainability is about producing a positive balanced return from all three sources of capital [social, environmental, financial] (Milburn, 2001, p. 1).

Sustainable development is achieved when measures of economic, environmental and social value creation are all advanced together (Waste Management NZ, 2001, p. 11).

It [sustainability] is about building our economic, natural and social capital contributions, and doing so with the highest standards of ethical corporate conduct, full, open and honest communication, and with strong community support for everything we do (Mighty River Power, 2002, p. 13).

In these statements, sustainable development is defined in a way that is familiar to discourses of organisational reporting and demonstrates a reweaving of discourses of sustainable development with traditional discourses of business.

Furthermore, the following extracts from Shell NZ, Richmond and Metrowater identify what ‘sustainable development means’ for organisations ‘in practice’.

Sustainable development means just that, taking into full consideration all economic, environmental and social aspects of investment decisions and operational activities. It’s the way we do business (Shell NZ, 2000, p. 1).

Being sustainable means taking into consideration the economic, environmental and social aspects of our investment decisions and operational activities (Richmond, 2001, p. 15).

Metrowater is committed to sustainability in all areas of our business. We measure our successes and progress in terms of the triple bottom line; considering the social, financial and environmental implications of our actions and planning processes (Metrowater, 2002, p. 1).

Despite focusing on sustainable development ‘in practice’, these definitions of the concept do not explicitly identify what needs to be taken into consideration with respect to economic, environmental and social aspects. These extracts are, therefore, vague. This vagueness inherent in these and the other extracts discussed above is important, and, as such, is examined below. What is contained in these three statements, however, is an (in)action subtext. By defining sustainable development as about the need to ‘consider’ economic, environmental and social aspects these statements constitute sustainable development in a way that makes it achievable for
The extracts from the texts identified and discussed thus far represent the ‘typical’ constitution of sustainable development within the texts. Two extracts included in the 2001 Landcare Research and 2003 Waste Management NZ reports, however, constitute sustainable development in a slightly different way. Landcare Research present what at first appears to be a somewhat ‘radical’ conception of sustainable development.

Despite the use of different language from that found in other report definitions, however, the Landcare Research construction of the concept remains anthropocentric in focus and economically driven as it refers to ‘rights and possession’ of land and ‘natural assets’ and considers the environment from a human economic well-being perspective. Waste Management NZ also uses different language than that found in other reports when defining sustainable development. Waste Management NZ identifies several concepts such as stewardship and carrying-capacity which are absent from many of the other statements found in the texts.

What is sustainable development?
An often-used definition is ‘meeting the needs of the present without compromising the ability to meet future needs’. Another is ‘adopting business strategies that meet the needs of the company and its stakeholders today while protecting and enhancing the human and natural resources that will be needed in the future’.

But what does this mean in a practical, operational sense? Historically, ‘development’ has had an anthropocentric (human) focus with the totally dominant driver being wealth generation for human beings and economic growth. However, this has come at an environmental cost, with many common natural resources used beyond their carrying capacity, and significant pollution. The big problem is that these costs have been excluded from marketplace transactions and largely ignored in traditional measures of wealth.
SD is a process that aims to simultaneously attend to the requirements of the economic, social and ecological bases of human life. It aims to move beyond the anthropocentric model of development and evolve an eco-centric model that will maintain biodiversity and achieve a good number of socially desired outcomes. SD therefore demands ‘joined up thinking’ that previously used to be addressed in isolated silos; namely economic, environmental and social considerations. It inevitably involves trade-offs between all the various disciplines to reach what is often termed a ‘triple bottom line’ decision (Waste Management, 2003, p. 20).  

Once again, however, while acknowledging problems with current organisations’ thinking such as the market system and silo thinking, absent from many of the other texts, the Waste Management NZ constitution claims sustainable development ‘inevitably involves ‘trade-offs’. This notion of ‘trade-offs’ potentially enables an organisation to trade-off environmental and/or social considerations to favour economic considerations, while still adhering to this definition.

Extracts from the organisational reports presented above are defining statements about what sustainable development is or means. As Springett (2003) notes, these attempts to ‘define’ or ‘control’ the concept, dissipate power. Furthermore, drawing on Beder (1996) and Livesey (2001), Springett (2003, p. 72) states, “the power of definition, or determining the language that characterizes a concept, is seminal to staking and holding claims to domination”. The large number of definitive statements within the texts has clear links to the context and literature where multiple meanings of the concept exist. The act of being definitive is potentially an effect of the ambiguity which exists within the discursive field, with reporting organisations considering it necessary to state a definition within their texts. It is, however, the way that the texts have stated a definition which is of significance here. These attempts to define the concept can be read as hegemonic, as they help organisations to gain (or perhaps maintain) hegemonic control of the discursive space of sustainable development. As articulations of sustainable development they can be viewed as hegemonic articulations which contain two seemingly contradictory features: certainty and vagueness.

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6 For the rest of this extract, see Appendix D.

7 It must also be noted, however, that this definition also potentially enables an organisation to trade-off economic considerations for environment and/or social considerations.
The statements examined here, and those included in Appendix D, all present certainty around the meaning of sustainable development. Through concentrating on a, somewhat limited, notion of a serious speech act, I have drawn on extracts which provide a definition of sustainable development and present this definition as ‘accepted’, ‘apparent’, and ‘taken-for-granted’. Certainty, therefore, is a fundamental element in these definitive statements. These statements are presented as ‘true’ or commonly understood through the use of such phrases as ‘it is accepted that’ or ‘people broadly accept’. The presence of certainty in the texts is essential to the discourse’s hegemonic potential and ability to fix discursive space as it enables the statement to be perceived as authoritative and, furthermore, through being presented with certainty these statements are presented as ‘true’ and in the process make themselves ‘true’.

While these statements contain an element of certainty they are, as mentioned above, also vague. Statements in the texts which define sustainable development, even when they define ‘the practice’ of sustainable development’, still leave the fundamental question of ‘what is it that is to be sustained’ largely unanswered. As Sutton (2000) acknowledges, identifying exactly what you are choosing to sustain is fundamental. In the statements above, reference is made to ‘sustaining the economy, environment and society’ yet what these things actually ‘are’ or consist of is unclear. However, as is discussed below, these statements often do make reference to ‘sustaining the organisation’ or sustaining financial performance.

Through not addressing fundamental questions about what is to be sustained the definitions of sustainable development within the texts analysed contain the same vagueness for which the Brundtland definition has been criticised. Furthermore, like the Brundtland definition, the definitions of sustainable development within the texts are universal. In returning to the notion of hegemonic articulations and the concepts discussed in Chapter Two, the universal character of the organisational constitution of sustainable development can be viewed as essential to its hegemonic character. The universal aspect of the organisational articulations of sustainable development have the ability to unite a range of particulars, whether they be other organisations or other actors in the discursive field. The universal nature of the organisational constitution
of sustainable development, along with its potential effects, is discussed further below and in Chapter Nine.

While I have argued above that an essential feature of the organisational constitution of sustainable development is certainty, this presence of certainty can be contrasted with a number of instances in the text where uncertainty is present. Uncertainty surrounding the definition of sustainable development occurs in two forms. First, while the statements above present a ‘taken-for-granted’ or accepted definition of the concept, stating what sustainable development is, there are instances where this certainty as to a definition is questioned. Several statements recognise the ambiguous nature of the concept and classify sustainable development as something that is yet to be defined.

It [sustainability] is a broad concept, and we have been working to put our own meaning to it (Meridian Energy, 2001, p. 4).

Discussion and debate around what sustainable development is, and what it means to each of us is, in our view, a necessary prerequisite to the internal buy-in that is a fundamental part of what makes the concept powerful (Mighty River Power, 2001, p. 24).

...murky and ill-defined concept of ‘sustainable development’ (Waste Management, 2003, p. 20).

Therefore, while the dominant approach within the organisational texts analysed is to present the meaning of the concept of sustainable development as defined or accepted, there is a level of ambiguity at the organisational level as to what sustainable development means.

The possibility of ‘a definition’ of sustainable development for the organisational context is also questioned.

We believe that every business has to approach CSD [corporate sustainable development] differently depending on the nature of their business (Mighty River Power, 2002, p. 2).

By arguing that ‘every business has to approach corporate sustainable development differently’, Mighty River Power acknowledges that the meaning of sustainable development differs depending on the nature of the organisation; therefore, it denies the existence of a common meaning.
A second way uncertainty can be seen is in the form of disagreement among the texts. An example of this occurs between Westpac (2003) and Mighty River Power (2003). Westpac equates sustainable development with corporate social responsibility in its 2003 report.

It goes by other names, such as Triple Bottom Line reporting, but Corporate Social Responsibility is a way of doing business. Sustainable development sums it up well: doing the right things, day in and day out, for the long term benefit (Westpac, 2003, p. 6).

Sustainable development and corporate social responsibility are both about being judged on your habits, not your special efforts (Westpac, 2003, p. 8).

This point is clearly opposed by Mighty River Power in the same year.

Corporate Citizenship is often confused with CSD [corporate sustainable development] but we believe the distinction is crucial (Mighty River Power, 2003, p. 12).

Once again, despite the dominant approach of presenting sustainable development as ‘known’ or fixed, this uncertainty demonstrates the ‘unfixed’ nature of the concept within the organisational reports analysed.

Interesting links can be provided by this analysis when it is considered alongside Springett’s (2003) research. Springett (2003) interviewed a number of New Zealand managers regarding their conceptions of sustainable development. As mentioned in Chapter Four, Springett (2003, p. 82) concludes that, New Zealand managers “can be seen to be muddled in their understanding of sustainable development...[and] 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”. Through this analysis of the reports, or the organisational voice on sustainable development, I argue that while there is some evidence that ‘organisations’ may be ‘muddled’ when it comes to defining the concept of sustainable development, overall the texts present the concept as ‘known’ and ‘accepted’. The difference in findings between this research and Springett (2003) suggests that while individuals within organisations are ‘confused’ or ‘muddled’ when making statements on behalf of, or representing the organisation, this confusion is translated into understanding or certainty in more deliberate speech acts such as the reports present.
From this analysis of serious speech acts within the texts it can be seen that since 1999, when the term sustainable development was first used in the texts, NZBCSD member organisation’s reports have contained statements which define the concept. Over this time, meaning assigned to the concept via such statements has not altered. The content and form of these statements, however, have some potentially powerful effects. The following section further examines the discourse of organisational sustainable development adding insight by identifying themes that organisations employ within their reports when discussing sustainable development.

7.4 Beyond the Surface: Themes used in the Constitution of ‘Sustainable Development’

The above analysis provides insight into how NZBCSD member organisations constitute sustainable development within their reports at the level of the statement. This section adds depth by analysing the themes the reporting organisations employ when constituting sustainable development, going beyond definitive statements to consider how organisation’s ‘talk about’ sustainable development. I place focus on both dominant and/or effectual themes\(^8\) within the texts along with any instances of uncertainty, contradiction or disagreement. I identify and discuss six themes in relation to the organisational constitution of sustainable development. The first three themes represent dominant or common themes, the second three address themes which have an effect on the discourse and which are interesting and significant issues of importance to this study.

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\(^8\) This distinction between dominant and effectual themes was made in Chapter Five. However, to reiterate, dominant themes are themes that are prevalent in the texts (i.e. they are common). A theme is referred to as effectual if it is interpreted as influential or as having an effect. As such, a theme can be effectual without necessarily being dominant as it can be interpreted as influential in the discourse. A theme may also be dominant without being considered effectual. Through the following discussion of themes, in this Chapter and the next, these terms will be used and explained where relevant.
7.4.1 Enlightened Self-Interest: The Business Case

The adoption of this philosophy [sustainable development] is in fact enlightened self-interest as we believe as a company we can take actions to protect the environment and enhance society and at the same time enhance long term profitability. The move towards sustainable development will become a key component of our ongoing business competitiveness. Specifically the identified benefits include greater customer loyalty, attraction and retention of key staff, greater commitment from suppliers, enhancing overall corporate reputation and reduced compliance costs (TrustPower, 2001, pp. 7-8).

So we think that New Zealand is coming to value, and then accept, sustainable development is good for all of us. It's enlightened self interest, everybody's, and everybody wins (Westpac, 2003, p. 9).

The above two extracts claim that sustainable development for organisations is 'enlightened self-interest'. This 'enlightened self-interest' perspective, often referred to as the business case for sustainable development, is based on the fundamental notion of rationalism and argues that, "going green" makes pragmatic sense because it makes organisations more competitive and enhances the (financial) bottom line (Prasad & Elmes, 2005). The pragmatic, rational and self-interested business case approach to sustainable development is highlighted by Fineman (1996; 1997; 2001) and Mayhew (1997).

Fineman (1996, p. 492), from his analysis of managers within the UK supermarket context finds that, "bright claims to an 'ethical' green culture are revealed to be motivated by enlightened self-interest", while Mayhew (1997) notes the role of corporate bureaucracy in representing sustainable development at the micro-level. Mayhew (1997, pp. 81-82) states that, "the top-down, bureaucratic context in which executives operate results, either in a technocratic processing of environmental issues, or in their direct marginalization". With its base in pragmatics and rationality it is, therefore, not surprising that the enlightened self-interest or business case for sustainable development is a primary theme within the texts.

The business case for sustainable development is present over the entire time period analysed. However, it becomes more dominant (more common) and effectual (interpreted as having a greater effect in the overall discourse of organisational sustainable development) in the later reports. Early reports often draw on the win-wins of environmental management and improved environmental performance.
The development and ongoing evolution of Watercare's environmental management system enables Watercare to meet its business requirements and obligations to the consumer and to the community while also meeting its obligations to the environment (Watercare Services, 1993-94, p. 1).

In addition to the significant environmental benefit of providing an innovative and sound method of disposing of a potential pollutant, the use of waste oil also enables the Westport Works to reduce energy costs through less coal consumption (Milburn, 1995, p. 9).

Differences between how the business case is articulated in later reports, compared to these earlier extracts, can be noted as a much clearer identification of what the business case is along with a focus on such things as reputation and efficiency. The business case occurs at several levels within the reports.

The business case is dominantly portrayed by organisations through reference to ‘win-wins’. The win-win scenario is one where organisations and the environment and/or society benefit from ‘sustainable business practices’.9

The investment in good health and safety practice, while having as its primary objective the health and safety of Watercare's employees and public, is considered to have considerable commercial benefits (Watercare Services, 1998-99, p. 11).

TrustPower has continued to recognise that positive community interaction and good corporate citizenship are fundamental to long term business success and sustainability (TrustPower, 2002, p. 10).

Good social performance enables us to retain our licence to operate from society and it also helps to deliver superior economic performance (BP NZ, 2003, p. 25).

These above extracts refer to some general win-wins recognised. However, the financial win to the organisation is perhaps the most-often stated.


Seen as a ‘win-win’ i.e. social performance is about licence to operate and improving financial performance (BP NZ, 2002, p. 16).

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9 The term 'sustainable business practices' is used here to indicate business practices which are said to be based on the principles of sustainable development. However, I consider it important to identify that this term should not be read as meaning business practices which are ecologically/socially sustainable. As with the overall aim of this thesis, I attempt to problematise the use of the term 'sustainable' within the organisational context.
By entering down the path of becoming a sustainable company, not only are we minimising our ecological footprint, we are also contributing in many ways to the financial goals of the Company and its shareholders (Sanford, 2003, p. 80).

What is noticeably absent from these extracts and others in the texts is any acknowledgement of trading-off the economic for the environmental and/or the social. Weinberg (1998) notes a clear tension between growing and “staying green”. Nevertheless, many organisations focus on growth within their texts and leave the tension between growth and the environment largely unaddressed. In fact, many organisations avoid the growth/staying green anomie discussed by Weinberg (1998) through a focus on operational improvements, and more particularly the concept of eco-efficiency discussed below.

In the extract above, Sanford (2003) refers to the concept of ‘ecological footprint’. Wackernagel and Rees (1996, p.3) state that the ecological footprint concept “is simple, yet potentially comprehensive: it accounts for the flows of energy and matter to and from any defined economy and converts these into the corresponding land/water area required from nature to support these flows”. Inherent in Wackernagel and Rees’ definition of the ecological footprint concept is the notion of limits. Furthermore, Wackernagel and Rees (1996, p. 3) identify that, “denial today leads to greater pain tomorrow” and that “any ‘business as usual’ strategy that perpetuates today’s destructive lifestyles would be a disservice to our children”.

When comparing the statements of Wackernagel and Rees (1996) with those of Sanford (2003), and Sanford’s reference to ‘contributing to the financial goals of the company’, we can begin to note a difference in understanding. This contrast between the ecological footprint concept found within the Sanford text and the concept as discussed in Wackernagel and Rees (1996) is explored further below.

While the win-win perspective is perhaps the most dominant representation of the business case for sustainable development, there are two other ways in which the business case is represented. Both these representations are based on an economic rationale.

The business case for adopting a sustainable development philosophy is very strong. Improved efficiency and competitive advantage are two areas that can lead to improved financial returns (Sanford, 2002, p. 40).
As this extract from Sanford identifies, the business case for sustainable development is often defined via operational improvements. While sustainable development is perceived to bring about operational benefits in the areas of improved stakeholder relationships (Landcare Research, 2000, p. 3; Watercare Services, 2002, p. 12) and providing a framework for improvement (Orion, 2002, p. 6; Mighty River Power, 2003, p. 3), the main way it is constituted is through reference to efficiencies.

We believe our attitude to waste has been substandard. In our efforts to improve we have found that savings are possible in this area and that any savings will not only go straight to the bottom line but will have the added benefit of contributing to an improved New Zealand environment... That there is potential for savings, and thus profits, is beyond question (The Warehouse, 1998, p. 14).

More tangible examples of how financial benefits are realised from sustainable development include the focus on, and the resulting reduction in, resources consumed by the Company (Sanford, 2003, p. 80).

Many organisations claim that ‘sustainable business practices’ lead to more efficient operations as resources are used more wisely and less waste is generated. Efficiencies brought about by the sustainable development within organisations are often referred to as eco-efficiencies. Sanford (2003, p. 58) defines the concept of eco-efficiency and acknowledges how the eco-efficiency measure represents an ‘organisationally friendly’ way to account for resource use.

We measure our environmental performance as a ratio of the resource consumed (electricity, diesel, coal, etc) over the amount of product produced (seafood product in kilograms). This is called the eco-efficiency of the resource. Eco-efficiency measures make it possible to demonstrate progress in environmental terms while at the same time increasing economic growth. The smaller the ratio becomes over time the more it reflects an improvement in the efficiency of the resources’ use.

In considering this extract from Sanford and the concept of eco-efficiency that it implies, I see it as useful to return to the discussions above drawing on Weinberg (1998) and Wackernagel and Rees (1996).

As Weinberg (1998) notes, there is a clear tension between growth and organisational ‘greenness’. However, through the concept of eco-efficiencies (and its per unit rather than total or absolute measurement), organisations are able to grow while also appearing to ‘be green’, thereby reducing the challenge provided by any limits or anti growth sentiments associated with ‘being sustainable’. It is this ability to avoid the notion of absolute limits that contrasts the perspective presented by Sanford (and
other reporting organisations and the NZBCSD that refer to eco-efficiency) with the understanding of ecological footprint held by Wackernagel and Rees (1996). The focus on eco-efficiencies, rather than on absolute measures, has an important effect in the understanding of sustainable development within the organisational discourse. This effect is discussed further in this section after one further way in which the business case is represented is examined.

This further way the business case is represented through the reports is via an identification that sustainable development can bring about competitive advantage.

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

This approach [TBL] makes good business sense and we believe gives us a competitive advantage. Superior environmental and social performance helps us to sustain our financial performance through reducing costs, creating new opportunities, generating additional revenue and building valuable relationships. It also helps us to attract and retain good staff (BP NZ, 2002, p. 6).

When referring to the competitive advantage gained by aligning the organisation with sustainable development, organisations often note a perceived increase in reputation by both internal and external stakeholders.

Being recognised as a trusted and responsible custodian of natural resources enables us to pursue development opportunities that will allow us to continue long-term, sustainable business performance (Meridian Energy, 2001, p. 4).

Being responsible, and communicating this to stakeholders, can also bring rewards in terms of becoming the preferred supplier to our customers (Sanford, 2003, p. 80).

However, when one looks at what is being sustained within these extracts (e.g., 'sustain our financial performance' in the extract by BP, and 'sustainable business performance' mentioned by Meridian Energy), we see, once again, that the business case is being primarily based on economic benefit to the organisation, rather than on the benefit to the environmental and society.

The business case, or sustainable development as enlightened self-interest, clearly represents sustainable development as an organisation-centred and organisation-'friendly' concept. By constituting sustainable development in this way, reporting organisations claim that the goals of sustainability and the goals of the organisation
are aligned and not mutually exclusive. The business case, therefore, fits relatively comfortably within the traditional organisational arena as it not only allows the organisation to pursue economic objectives while also claiming to address principles of sustainable development, but is also constituted as a way to help the organisation achieve its economic goals.

In the analysis of the context (see the previous chapter), I identified that the business case for sustainable development is promoted strongly by several business associations, most notably the WBCSD and the NZBCSD. The business case is therefore a position presented by both the NZBCSD and its member organisations.

The business case for sustainable development is made clear in the organisational reports (and by the NZBCSD). However, within this representation of the business case silence can be found around the notion of limits. One example where the notion of limits is referred to is in an extract from The Warehouse (2001, p. 2):

"Shareholders may ask the question, why are we bothering to report sustainable development, and what is in it for shareholders? These are fair questions. There are limits to an individual business’s responsibility for society nonetheless there are a lot of very good reasons to be more broadly accountable to society than simply show compliance with the law. Further integrating the principles of sustainable retailing into the way we conduct our operation makes business sense to us. Values and principles are important to The Warehouse and have been the proven companions of our success to date. In addition, managing risks, gaining stakeholders 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."

However, in this extract we see reference being made to the limits of the individual organisation and not limits in the broader sense often included in discourses of sustainable development (e.g. the Earth's limited carrying capacity). Furthermore, while making reference to the concept of limits at the organisational level, The Warehouse report, like the other texts analysed, remain silent as to what these limits are or could be. This absence of reference to limits is discussed further below.
Overall, while recognising challenges to being sustainable, the organisational texts do not identify any action that may be required for organisations to be ‘sustainable’ that does not have a business case (i.e. does not represent an economic or operational advantage).

Coupled with this absence of discussion surrounding the concept of limits, and in particular limits beyond the level of the organisation, another absence can be noted. No organisation questions its operations, or its existence, on the basis of sustainable development. Perhaps it is significant that The Warehouse is the organisation that makes reference to limits as it is also an organisation that is based on the business models of high sales volume and growth, models which some would argue are inherently unsustainable. Therefore, in these reports, sustainable development within the organisational context is constituted as being good for, and complementary to business. I now turn to discuss the second of the six themes.

7.4.2 Organisational Sustainable Development as a Balancing Act

Sustainability is about striking a balance between economic, social and environmental considerations (Meridian Energy, 2002, p. 27).

Presenting sustainable development as a balancing act is also a prominent theme within the reports. While reference to balancing was made in several pre-2000 reports, it has risen to be one of the most dominant and effectual themes, being present more often, in more reports and having more effect, in the organisational sustainable development discourse in recent years (see Appendix D).

Sustainable development is an evolving process that seeks to improve the economy, the environment and society, both today and in the longer term (Sanford, 1999/2000, p. 13)

When defining sustainable development as a process that seeks to improve the economy, the environment and society (i.e. the triple bottom line), organisations draw

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10 Several organisations identify challenges to being ‘sustainable’ which are discussed below.
on the concept of balance. Sustainable development is portrayed as a balancing act as it requires organisations to consider all three elements together.

The Company is continually seeking to balance the three aspects of sustainability—economic, social and environmental (Watercare Services, 2000, p. 39).

Sanford is committed to continually improving its environmental performance, operating in a socially responsible manner and maximising economic growth while ensuring financial stability, for the benefit of all stakeholders (Sanford, 2000/2001, p. 26).

Achieving this balance is not always presented as an easy task.

When referring to the balancing of the economy, environment and society, or aspects thereof, organisations commonly refer to the challenges involved. Challenges are often seen to come from the fact that the three elements are often in conflict.

Sustainable development involves the triple challenge of meeting the needs of the community, the economy and the environment. Watercare works hard to maintain a balance between those potentially conflicting requirements (Watercare Services, 1999, p. 20).

We found ourselves having to balance potentially conflicting environmental, economic and social considerations (Meridian Energy, 2002, p. 27).

There are a number of environmental issues that conflict with improved economic performance (Sanford, 1999/2000, p. 9).

Due to the potentially conflicting nature of that which is to be balanced, organisations, such as Mighty River Power (2003, p. 3) claim that “[s]ustainability is inevitably about trade-offs”. Presenting sustainable development as a balancing act and integrating the related concept of trade-offs is potentially at conflict with the win-win constitutions discussed. However, as is examined shortly, with some careful balancing by ‘expert’ organisations, these potential conflicts are often portrayed as able to be managed.

However, while the above comment by Mighty River Power (2003) is generally accepted among the reporters analysed, the CEO of BP NZ offers a contradiction to this statement in BP NZ 2003, indicating some ambiguity within the texts regarding the inevitability of trade-offs.

I don’t believe there has to be a trade-off between financial performance and a sustainable environment. Over time a number of our initiatives to reduce the
consumption of both energy and natural resources at our service stations have had a positive impact on our financial bottom line (BP NZ, 2003, p. 3).

BP NZ (2003, p. 6), furthermore, identifies that it is the challenge for business to ‘prove’ that there does not have to be any trade-offs.

People want to drive their cars. And they also want clean air. The challenge for business is to prove that there is no trade-off between those desires – to offer clean fuels which meet both requirements (BP NZ, 2003, p. 6).

While this extract from BP represents a contradiction in the discourse analysed, overall trade-offs are viewed as essential or inevitable.

The concepts of balance and trade-offs, inherent in the organisational constitution of sustainable development analysed here, are a reason why some commentators have referred to the business constitution as “weak” (Milne & Gray, 2002; 2004; PCE, 2002; Springett, 2003). Through identifying trade-offs as a necessary part of sustainable development, organisations open up the possibility for environmental and/or social elements to be ‘traded-off’ in order to make economic improvements. A few examples of where economic aspects can be seen to have primacy over social and environmental ones can be found in the reports.¹¹

¹¹ These examples are contrasted by City Care (2003, p. 18) who states:

"City Care believes it is not appropriate for companies to subordinate the social and environmental effects of their activities to the achievement of financial goals"
making process where material trade-offs exist between environmental, social and financial issues", however, the ultimate decision makers are often the organisations themselves.12

Placing the organisation in this position of authority or ultimate arbiter is represented graphically by Watercare Services in their 2000 report.

**Figure 8  Watercare Services’ Sustainability Balance**

![Diagram 34 Sustainability balance](image)

*Source: Watercare Services, 2000, p. 39*

Figure 8 shows Watercare as responsible for (and potentially even capable of) balancing the economic: stakeholders willingness and ability to pay; with the social/environmental: stakeholders desire for minimising the effects on the environment. Figure 8, therefore, not only represents the view that the economic can be balanced with the social/environmental but also that the organisation is the one who is to do the balancing.

When discussing the notions of balance and trade-offs, the texts analysed, once again, remain relatively silent on the concept of limits (e.g., environmental, ecological or

12 Many decisions regarding the environment, society and economic balance are constrained by law. The intention of the law is to ensure ‘balance’ in decision-making is achieved. Watercare Services, however, appears to have a contrasting view of the legislation referring to it as both constraining and controlling.

“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 waste water services” (1998-99, p. 40).
In addition to the limits to an individual business's responsibility noted by The Warehouse and discussed above, Watercare Services comes close to recognising limits in their 2003 report.

...there are aspects of the natural environment that are fundamental to supporting human life, and the life of everything else on the planet, or which make a contribution to the quality of life. Those aspects of the natural environment should not be compromised unreasonably by the activities of people (p. 7).

However, the inclusion of the word 'unreasonably' implies that there may in fact be times where 'trading-off' or compromising aspects of the natural environment fundamental to supporting life is in fact 'reasonable'. The absence of limits in the organisational discourse is significant as it is fundamental to many constitutions of sustainable development.

Within many radical discourses notions of limits are essential. For example, deep green discourses are concerned with the mis-treating of nature, giving the non-human moral standing, and therefore, limits are central due to the effect that a 'limitless' conception of society has on the non-human world. Moreover, within some anthropocentric or conservation discourses, notions of limits are expressed largely concerning the limits to environmental resources (for example see, Meadows, et al., 2004; Wackernagel & Rees, 1996). Both these conceptions of limits (i.e. moral standing of non-human life and limits to environmental resources or natural capital) are absent from the organisational discourse on sustainable development. This absence of limits, along with the presence of trade-offs and the decision making ability of organisations, constitutes sustainable development in a way that potentially remains unchallenging of traditional business objectives and furthermore places organisations in an authoritative position.

A theme found throughout the reports over the entire period analysed is organisational sustainable development as necessary and important. It is to this theme that I now turn.

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13 Within the texts there are a few occasions where limits are acknowledged, for example Waste Management NZ (2003, p. 1) identifies that sustainable development requires companies to go beyond the pursuit of profit and state, "That's not easy with the huge pressures now mounted by investors to see immediate and continuing growth; growth that itself threatens our ability as a planet to develop sustainably". However, in acknowledging the existence of such statements, I note they are infrequent and therefore the discourse can be said to be 'relatively silent' on the concept of limits.
7.4.3 Organisational Sustainable Development as Necessary and Important

Get this: sustainability is non-negotiable (Vodafone, 2002-2003, p. 3).

While the theme of organisational sustainable development as necessary and important has some similarities to the business case, it has several distinguishing and significant characteristics that can be seen to make it important in its own right. Within the reports, many organisations claim that it is either necessary or important to ‘be sustainable’ or incorporate sustainable business practices into their operations and/or thinking. This theme is significant as it is present in the very early reports which discuss environmental management and later reports which refer to sustainable development. This theme also takes several forms and changes over time.

We chose this course at our inception, because we fundamentally believe that being sustainable is not an option for a responsible business; it is a necessity (Meridian Energy, 2002, p. 5).

The first aspect of this theme is the presentation of sustainable development as necessary. Presenting sustainable development as necessary claims that “sustainable development is not an option, it is an imperative” (Landcare Research, 1999/2000, p. 4). Sustainable development as necessary takes two main forms: 1) organisational sustainable development is necessary due to organisational dependence; and 2) organisational sustainable development is necessary as it is demanded.

Sustainable development as necessary in the form of dependence acknowledges that organisations are dependent on the natural environment and they therefore must sustain that environment in order to survive. This theme is present in many of the reports, in particular in those of organisations who have an obvious or visible dependence on natural resources in their operations (i.e. they utilise natural resources in their primary operations).

The seafood industry is dependent on sustainable management of natural resources (Sanford, 1994, p. 20).
Milburn’s ability to make cement, concrete, aggregate and burnt lime for New Zealanders depends on the use of natural resources. With this in mind, in the early 1990s Milburn embarked on a comprehensive review of its environmental performance (Milburn, 2001, p. 14).

Our business is about long-term sustainability. We can only sustain our company through sustaining its resources and our rights to use them...If we do not act sustainably then in the long run we will have no business (Mighty River Power, 2003, p. 3).

The identification of organisational dependence on the environment for operations is consistent across the years analysed.

The second way that the theme of necessity emerges is through the identification that sustainable development, or good environmental and social performance, is demanded. Reference to the demand for environmentally, socially and economically responsible organisations once again appears over the entire period analysed and consistently across the reports. The form of the demand on the organisation, however, changes over this time period.

Many early reports refer to compliance and the need to comply with current legislation. In fact, compliance is one of the main subject matters in many of the early reports when referring to environmental performance and management. The RMA can be considered as a major driver here as it is often referred to in these earlier reports. Once again, reference to compliance is particularly common among those organisations that have a close interaction with the environment, either as extractors or major users of natural resources or dischargers of wastes to the natural environment.

Ensuring compliance with all regulations and continually improving environmental performance is a key responsibility of daily management in all business units. An environmental steering committee oversees compliance, audits performance and monitors progress where the need for improvement is identified (Ports of Auckland, 1998, p. 22).

Under the Resource Management Act, national and regional policy statements and district plans are prepared for the sustainable management of natural resources. Water is one of these resources (Watercare Services, 1997/98, p. 16).

In later reports, while compliance is still identified as a driver for environmental performance, the theme of demand is extended.
Up until the early 1990s, there was a perception that being a good environmental corporate citizen simply meant compliance with the conditions of resource consents and other regulations. But New Zealanders are quite rightly asking and expecting much more than mere compliance (Milburn, 2001, p. 15).

Sustainable development is now presented as being demanded, or at times expected, by a number of different stakeholders including the consumer, the investor, the shareholder, and the general public.

Environmentalism is expanding with increasing consumer demand for “clean, green” products (Sanford, 1997, p. 34).

Vodafone New Zealand, alongside Vodafone Group, believes striving to be a truly sustainable business is totally non-negotiable. Why? Because the Vodafone community of stakeholders expect it? Absolutely. But also because we simply believe it's the right thing to do (Vodafone, 2002-2003, p. 3).

The second aspect of this theme involves the presentation of sustainable development as important. Two main areas are drawn upon in presenting the importance of sustainable development for organisations. First, a number of organisations identify that sustainable development is important in order to maintain New Zealand's “clean green” image. Maintenance of the clean green image is represented as important not only to the organisation itself, but also to the industry within which the organisation is involved, or to New Zealand as a whole.

New Zealand's 'clean, green image' has been an advantage in developing our fishing industry (Sanford, 1996, p. 9).

Internationally New Zealand maintains a “clean and green” reputation and as one business enjoying some of the benefits of this, we are working progressively to contribute positively to the environment in which we operate (Richmond, 2001, p. 16).

Second, and perhaps more commonly, sustainable development is constituted as important in order to ensure continued business success.

If Interface Agencies truly wishes to sustain our successfulness, we know that we can't ignore our social, economic or environmental performance (Interface Agencies NZ, 2001, p. 1).

This extract portrays a direct concern to sustain the organisation itself, a concern which underpins the entire theme of organisational sustainable development as necessary and important.
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The theme of sustainable development as necessary and important differs from the business case theme as it is externally, rather than internally-driven. While the business case is largely concerned with the internal operations of the organisation (sustainable development as good for business), the theme of necessity and importance is concerned with external matters, i.e. sustaining that which is external to the organisation and upon what the organisation depends, and meeting external demands (e.g. stakeholders or industry). However, like the business case theme, the presentation of sustainable development as necessary and important is based on the traditional business notion of rationalism. That is, sustainable development is rationalised through constituting it as necessary and important in order to sustain the organisation, its continued operations and its reputation. Therefore, once again, articulating sustainable development as organisation-centred and economically-driven. Another theme that is found continuously throughout the reports is organisational responsibility to the environment, society and shareholders.

7.4.4 Being Sustainable: A Responsibility and/or Obligation

We believe that all corporations have a responsibility to conduct their business as responsible stewards of the environment and to seek profits only through activities that leave the Earth healthy and safe. We believe that the company has a responsibility not to compromise the ability of future generations to sustain their needs (Waste Management NZ, 1992, p. 28).

Responsibility, after the word commitment, is perhaps one of the most commonly used words in the texts. Statements expressing responsibility and/or obligation are often empty or vague, however. For example, 'the organisation has an environmental responsibility'. While I do not consider this theme has a significant effect on how the concept of sustainable development is constituted within the discourse, it does represent an important theme, due to the vagueness it encompasses and as it detracts attention from any consideration that organisations might be irresponsible. The theme of responsibility is, furthermore, an interesting one as the presentation of sustainable development or environmental management as a responsibility changes over the time period analysed.
While declaring a responsibility to the environment and society in earlier reports is common, this sense of responsibility appears to grow in the later reports. This increasing assertion of responsibility is shadowed by an increasing identification of the relationship between the organisation and the environment and society, in particular the impact the organisation has on the natural environment.

As people’s ability to modify the environment increases, we must all take responsibility for the impact of our activities on the natural world (Meridian Energy, 2000, p. 2).

Additionally, with the growing sense of responsibility and awareness of the organisation/environment/society relationship, a sense of obligation begins to appear in the texts.

Sanford recognises the obligations and responsibilities we have to ensure that we conduct our operations in a manner that protects the earth’s environment and conserves natural resources (Sanford, 2000/2001, p. 3).

TrustPower has for some time recognised the obligations and responsibilities it has to act in a manner to ensure environmental sustainability (TrustPower, 2001, p. 13).

The sense of obligation found in the later reports differs from that discussed above in relation to necessity (i.e. compliance and demand). Obligation, as expressed in this theme, relates more to a sense of moral obligation. This notion is perhaps best encapsulated by The Warehouse in its 2002 report titled ‘What Ought One to Do?’ In this report The Warehouse draws on Socrates’ ethical challenge and asks of itself; “If we are indeed a people first company – what ought we do? If indeed the environment does matter to us as a business – how do we behave in this area? (2002, p. 2).

The feeling of obligation, or the apparent reflexivity of asking oneself what one ought to do, is a feature in Hubbard Foods 2001 report. Hubbards (2001) includes a section titled ‘Dilemmas Faced By Hubbard Foods Ltd’ which identifies that “running a Company under the triple bottom line philosophy you run into dilemmas daily. What may be good for one aspect (e.g. social) may be detrimental to another (e.g. environment)” (Hubbard Foods, 2000-2001, p. 22). Hubbards then discusses four dilemmas including whether or not it should export its products.
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We export our Hubbard’s breakfast cereals to the U.K. Exports earn much needed foreign exchange and create jobs and this is considered desirable by government. However, shipping our cereal halfway around the world to a country that already produces cereal products is environmentally inefficient and the shipping adds to the levels of carbon dioxide in the air. So do the economic benefits to New Zealand of exporting cereals outweigh the environmental disadvantages of shipping cereals halfway around the world? Should Hubbard Foods Ltd consider “environmental factors” when deciding if it could manufacture in the United Kingdom?

As this extract demonstrates, sustainable development has brought about the need for organisations to consider a broader range of factors. Many of the reports analysed make reference to a sense of environmental, social and economic responsibility and several identify a moral obligation.

Moreover, what makes this theme interesting is that while vague statements regarding responsibility are common, expressions of moral obligation are not. Two observations can be made. First, as acknowledged, the vagueness inherent in statements of responsibility is important. Statements regarding responsibility detracts attention away from any consideration that organisations might be irresponsible and more stringent regulation may be needed while leaving what organisations are responsible for largely unanswered.

Second, the less common reference to a moral obligation is not driven by any economic rationale but by a moral and ethical one which is more contingent. As such, this theme is closely aligned with the theme of ecological responsibility discussed as a motivation for ecological responsiveness by Bansal and Roth (2000). Ecological responsibility, according to Bansal and Roth (2000, p. 728) is, “a motivation that stems from the concern that a firm has for its social obligations and values”. They note that, “a salient feature of this motivation was a concern for the social good. The ethical aspects of ecological responsibility, rather than the pragmatic, were emphasized, which clearly differentiated this motivation from the other two” (Bansal & Roth, 2000, p. 728). Being based on the ‘less organisationally usual’ concepts of the ethical and moral, rather than the rational or pragmatic, it is perhaps not surprising that reference to obligation is less dominant than the vague statements of responsibility and the business case. This reading of the discourse is consistent with Bansal and Roth’s (2000) analysis of motivations through the interviewing of individuals who find that, of the three motivations identified, the others being
competitiveness and legitimation, the ecological responsibility motive has the least number of firms showing ‘strong support’. These findings, therefore, add to the discussion above highlighting the dominance of pragmatics and rationalism within the organisational discourse on sustainable development. How reports construct sustainable development as both a challenge and an opportunity is now discussed.

7.4.5 The Challenge and Opportunity of Organisational Sustainable Development

Sustainable development is both a challenge and an opportunity for Watercare in its interaction with the environment (Watercare Services, 2000, p. 5).

I have already discussed how several reports note that the balancing of the three elements of sustainable development is challenging. This theme considers the general construction of the concept as a challenge and how these challenges are contrasted by references to the opportunity of sustainable development.

Overall, the organisational reports analysed claim that sustainable development is not easy. Waste Management NZ (2003, p.1) identifies that the challenge comes due to the organisation needing to consider responsibilities ‘beyond commerce’.

Until now, organisations have tended to pursue profit to the detriment of other priorities. But sustainable development requires companies to recognise that whilst they are primarily businesses, they have longer-term responsibilities that reach beyond commerce. That’s not easy with the huge pressures now mounted by investors to see immediate and continuing growth; growth that itself threatens our ability as a planet to develop sustainably (Waste Management NZ, 2003, p. 1).

The Warehouse also acknowledges the difficulties that sustainable development brings to organisational practices.

I’d like to acknowledge up front that moving a company like The Warehouse towards a sustainable future is an enormous task. In terms of the journey that we have embarked on, we see that we have probably only completed the first kilometre of a thousand kilometre trek (The Warehouse, 2002, p. 3).

Like The Warehouse, many organisations claim that sustainable development brings about a challenge mainly due to the activities which they are engaged in. BP NZ (2003, p. 2) recognises that, “one of the biggest challenges we all face lies in the paradox in wanting both the mobility that our products provide and a cleaner
environment”,^14 while Shell NZ (2001) acknowledges the challenges of sustainable
development to an organisation that is in the business of extracting fossil fuels.

Large extractive organisations were not the only ones to constitute sustainable
development as a challenge. Small to medium organisations such as Urgent Couriers
and Waste Management NZ also notes challenges to being ‘sustainable’. Urgent
Couriers (2001, p. 3) acknowledges that “[o]perating in an industry that burns fossil
fuels as the foundation of its operation provides a significant challenge to an
organisation contemplating sustainability’, while Waste Management (2003, p. 9)
recognises a similar challenge.

Waste Management has 430 trucks on the road, over 300 other company vehicles and
a number of items of heavy machinery. Together they consume eight million litres of
diesel and petrol per year and contribute to air emissions and traffic congestion. All
of this makes ‘greening our fleet’ a big challenge but a key imperative.

Although these ‘challenges’ are identified, the organisations fail to discuss what is to
be done in the face of such challenges. For example, are there organisations which
are inherently unsustainable and if so is there a point where these organisations would
have to cease operations to contribute towards sustainable development? Silence is
therefore present around any solutions to business-threatening challenges presented by
sustainable development. Instead of focusing on these challenges, the organisational
discourse is optimistic.

...it’s quite a task. Integrating sustainable practices into every facet of our business is
a biggie. But we’re serious about it, we’re focused on it – and we’ll do it (Vodafone,
2002-2003, p. 3).

One way in which this optimism is presented is through constituting sustainable
development as an opportunity. Presenting sustainable development as an opportunity
can be seen in numerous reports in the archive, most evidently in the reports of Tranz
Rail and Waste Management NZ, two organisations who due to the nature of their
operations (transport and waste management) are perhaps better placed to see such
opportunities.

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^14 This extract also devolves responsibility to parties ‘outside’ of the organisation through conveying
“we’re all in this together” sentiments.
From very early on in the reporting period analysed, Tranz Rail (formerly NZ Rail) notes that increasing environmental consciousness, legislation and later sustainable development represents an opportunity.\(^{15}\)

Growth is coming from...Demonstrating that New Zealand Rail can help customers meet their obligations under the Resource Management Act with our environmentally safe transport solutions (Tranz Rail, 1994, p. 9).

We will continue to exploit our competitive advantages of offering a lower cost for higher tonnages and promoting rail as an environmentally sound alternative to trucking (Tranz Rail, 1994, p. 10).

Another organisation to focus on opportunities is Waste Management NZ. Waste Management NZ committed much of its 2002 report to highlighting opportunities that have come with the challenge of "a changing global environmental conscience" (Waste Management NZ, 2002, front cover).

The broad discourse of sustainable development is optimistic in tone with several commentators suggesting that this optimism is why the concept has appealed to a wide audience including business (Dryzek, 1997; Redclift, 1994). Through representing sustainable development not only as a challenge to the organisation, but also as an opportunity, organisations have been able to maintain an optimistic tone in the organisational discourse on sustainable development, therefore, maintaining the appeal of the discourse of sustainable development as discussed in Chapter Three. The final theme identified through the analysis is now discussed.

7.4.6 Sustainable Development: A New or Old Concept?

Sustainable development is not a new concept (Landcare Research, 2001, p. 5)

We accept this sustainable development is quite a new concept for New Zealand, and one not that easy to pin down (Westpac, 2003, p. 7).

Whether sustainable development is an old concept or a new one for New Zealand organisations is something that is ambiguous in the texts. While the sudden interest in

\(^{15}\) However, Tranz Rail appears to have found it harder when it comes to the social aspect of sustainable development, in particular health and safety. When referring to health and safety, Tranz Rail recognises challenges rather than opportunities.
and struggle to define the concept would indicate sustainable development as something new for organisations, many claim that it is not new.

Meridian is an energy company built on ‘sustainability’. We committed to sustainable business practices long before the term became fashionable (Meridian Energy, 2002, p. 5).

However what the texts do claim is that the act of reporting on sustainable development is new, with Hubbard Foods (2001, p. 2) even referring to its report as ‘radical’.

This is our second Triple Bottom Line or Sustainability Report, although in fact the company has always measured its success on its impact on the community, the environment and the financial bottom line (Metrowater, 2002, p. 4).

The concept of sustainable development is not new to NIWA, but this year we are making the transition to presenting a sustainable development report as part of our annual report (NIWA, 2003, p. 36).

Therefore, as the two extracts above indicate, the general impression from the reports is that while the act of reporting against sustainable development is a recent development in New Zealand organisations, the concept of sustainable development itself is not unfamiliar. Instead, organisations identify that there has been a renewed interest or focus on ‘sustainable business practices’.

As discussed in previous sections of this report, Orion began the journey towards sustainability more than a decade ago. With the adoption of a triple bottom line approach this has received additional board and management focus (Orion, 2002, p. 51).

The reality is we’ve always aimed for responsible and sustainable business practices. But in 2002 we made the decision to roll up our sleeves and really get stuck in. There was no great mystery behind the timing of this. We just knew we had to get on with it (Vodafone, 2002-2003, p. 3).

How the concept of sustainable development is constituted by organisations in relation to this theme is important as it addresses the fundamental question as to whether or not sustainable development represents a change to the traditional organisational model based on neo-classical economics. Waste Management NZ (2003, p. 1) claims that sustainable development requires changes to the current organisational systems and processes:
Until now, organisations have tended to pursue profit to the detriment of other priorities. But sustainable development requires companies to recognise that whilst they are primarily businesses, they have longer-term responsibilities that reach beyond commerce. That’s not easy with the huge pressures now mounted by investors to see immediate and continuing growth; growth that itself threatens our ability as a planet to develop sustainably (Waste Management NZ, 2003, p. 1).

Orion (2002, p. 6) contrasts this perspective stating:

We have long been a champion for the prudent use of both electricity and network assets. Because of this, a focus on sustainability does not represent a fundamental change in the way Orion operates (Orion, 2002, p. 6).

The result of these contrasting claims made surrounding the concept of sustainable development is that it is left unclear as to whether or not the integration of the discourse of sustainable development is likely to bring about fundamental change that many commentators see as necessary for its achievement.

It is useful in considering this aspect to return to the argument or debate acknowledged in Chapter Four surrounding whether or not environmental and/or social accounting and reporting can be environmentally and socially enabling. The critical school (e.g. Cooper, 1995; Puxty, 1986; 1991, Tinker et al., 1991) claim that for accounting to be environmentally enabling there needs to be fundamental changes to not only the practices but also the structures of organisations. This view expressed by the critical school is also maintained by Gray et al. (1995b). Gray et al. (1995b) believe that, “achievement of anything approaching sustainability by Western business will require morphogenetic [deep seated] change” (1995b, p. 220). Furthermore, Gray et al. (1995b, p. 231) raise concern regarding whether social and environmental accounting/reporting can provide a means to generate or aid the deep-seated organisational change needed, or whether in the process of struggling to define ‘environment’ organisations will find ways to avoid such change – a process, they suggest, is aided by business organisations like the ICC and WBCSD.

Overall, the texts analysed constitute sustainable development as a concept which is not necessarily new, but as existing organisational practices which are receiving renewed interest. Expressing sustainable development as “not new” or as “already familiar to” organisations, raises the concern as to whether or not sustainable development is constituted within this context as something which will aid deep-
seated or morphogenetic change. Observations made in light of this theme tend to suggest that within the organisational context analysed here sustainable development is constituted in a way that potentially avoids morphogenetic change and as such may not be environmentally enabling. These observations, therefore, support the view of Gray et al. (1995b) and others such as Larrinaga-Gonzalez & Bebbington (2001), Owen et al. (1997) and O’Dwyer (2003). Furthermore, from the extracts above and the constitution of sustainable development as something which is not necessarily new to organisations, it can be acknowledged that the discourse of sustainable development analysed here does not represent a fundamental challenge to the existing structures of organisations and, therefore, does not, according to the critical school, represent an environmentally or socially enabling discourse. Moreover, this theme reinforces the theme of responsibility discussed above by suggesting sustainable development is ‘old’ and that organisations are “already doing it”. I now move to examine possible conditions within the context which have resulted in these constructions of sustainable development.

### 7.5 Organisational Sustainable Development and the Conditions of its Possibility

I set out with an aim of not only analysing how sustainable development is constituted within NZBCSD member organisation reports but also to examine conditions which have made these constitutions possible; how it has been possible for organisations to come to understand sustainable development in these particular ways. While I have discussed both these questions above, here I wish to focus on the emergence and constitution of the concept ‘organisational sustainable development’ with respect to the context and history of the concept.

Overall, the extracts above identify that the main way NZBCSD member organisations constitute sustainable development is via the vague Brundtland definition. As discussed above and in Chapter Three of this thesis, the Brundtland definition represents a universal statement, that is, it is an articulation which is empty
of substantive content, particularly in its shortened form. Through drawing on and utilising the Brundtland definition of sustainable development I have argued that organisations have been able to put their own meaning to the concept. From analysing extracts where organisations attempt to attach meaning to the concept, either via altering the Brundtland or triple bottom line concepts, or by presenting their own definitions, I make several observations. Such observations include an identification that organisations assign a definition which is economic or development focused, organisation-centred, and in some cases constituting the concept in a way that makes it achievable for all organisations without adapting the current systems which underlie organisations (e.g. the market and pricing system).

A further observation made in relation to the effect of the Brundtland definition is the vagueness which remains within the organisational constitution of sustainable development. When defining sustainable development within their reports organisations operate at what Jacobs (1991) refers to as the first level of meaning. The organisational discourse, therefore, offers a definition which, like the Brundtland definition, identifies core ideas while leaving their interpretation into practice unaddressed. Through adopting, and in many cases adapting the vague Brundtland definition these organisations have been able to remain consistent with an accepted definition of the concept (and thus gain some validity), while also altering the concept through locating a focus on the economic aspects and placing the organisation as central. I have further argued that remaining at this first level of meaning is fundamental to the hegemonic potential of the discourse. However, while the Brundtland articulation has obviously had a large influence on the texts and organisational discourse, many other relationships can be noted.

First, the observation is made that the RMA has had an effect on organisations and the defining of the organisation-environment relationship. This effect is perhaps particularly evident in earlier years. While the RMA, and the concept of sustainable management which it entails, has been identified as a predecessor to sustainable development it can also be identified as a likely condition which has led to the particular organisational construction of sustainable development that exists within the texts analysed. In coming to understand the concept of sustainable development via an understanding of sustainable management, and at times equating one with the
other, some of the emphasis contained in the Act has continued. This emphasis can be seen in relation to the constitution of the environment.

I have argued that within the Act and the sustainable management concept, nature, or the natural environment, is constituted as a resource which needs to be protected, used and managed. This constitution of the environment is one that can be seen in the texts analysed as many of the organisations refer to the environment as a resource and in many cases the value of nature is defined by its use.

The Company will strive for further New Zealand ownership and operation of the country’s natural resource [fisheries] (Sanford, 1992, p. inside cover).

Mighty River Power uses natural resources extensively and the Company aims to be a trusted community user of those natural resources. (Mighty River Power, 1999, p. 15)

New Zealand is a unique land of great beauty and valuable natural resources, among them the lakes, rivers, wind and forests, which provide Meridian Energy with the means to generate its electricity from renewable resources. We are proud of our commitment to ensure that both our natural and physical resources are used as effectively and responsibly as possible, for the benefit of the environment and all New Zealanders. (Meridian, 2000, p. 4)

Banerjee (2003) raises concern over the transformation of ‘nature’ into ‘environment’. Within the discourse analysed here it appears that a further transformation has occurred from ‘environment’ to ‘resource’. The constitution of the nature as a resource can be contrasted to alternative constructions of nature within sustainable development discussed previously where the environment and the nature is seen to have a non-monetary and/or non-use value (e.g. through a moral standing or through the environment’s role as a human life support system). Through this anthropocentric construction of nature as a resource, organisations, as does the RMA, reinforce the human-nature dualism.

Two other conditions which can be seen to have brought about the constitution of sustainable development within this context are the triple bottom line and the notion of rationalism. The triple bottom line concept has been adopted by many organisations as a way to conceptualise sustainable development within the organisation. Based on the business notion of bottom lines, extending the organisation’s goals to focus on three bottom lines, rather than on the traditional single financial bottom line, has been well recognised in the reports. As I have
argued, however, this focus, rhetorically at least, on the triple bottom line has resulted in constituting sustainable development as a balancing act and subsequently incorporated the concept of trade-offs. Trade-offs are an important element to the constitution of organisational sustainable development because not only do they allow, for example, the environment to be traded-off in favour of the economic, but they place organisations in a position of authority as organisations take on a decision-making role as arbitrator in this act of balancing.

Rationality inherent in traditional organisational discourse has been a strong condition in shaping the organisational discourse on sustainable development. Rationalism has become a feature of the sustainable development discourse within organisations and can be seen through several of the themes discussed above. Most prominently economic rationality is evident in the most dominant theme, the business case, in particular the notion of win-win. Rationality is also fundamental to the presentation of organisational sustainable development as necessary due to organisational dependence on the environment.

The discourse of organisational sustainable development involves what Fairclough (2005) refers to as 'rewaving'. The emerging discourse of sustainable development within the organisational context can be seen to involve a reweaving of the 'external' discourse of environmentalism and sustainable development with the 'internal' discourse of organisations and accounting. This reweaving can be seen most explicitly through the merging of language, for example as discussed above, using 'business language' when constituting sustainable development and nature. The result is a changed order of discourse, as represented by the use of the term organisational sustainable development in this thesis. However, as the above extracts also indicate, this 'new' order of discourse, one which has its own conditions of possibility which are the result of the merging of the organisational discourse and that of sustainable development, has left much traditional organisational ideology intact, something which is explored in depth in Chapter Nine.
7.6 Conclusion

In this chapter I have examined how sustainable development is constituted within NZBCSD member organisation texts and have considered the discourse’s conditions of possibility. Overall, my reading of the texts finds that the organisational discourse on sustainable development represents a reweaving of the discourse of organisations and accounting and the discourse of sustainable development, constituting its own discourse with its own discursive order.

This reading of the texts finds that sustainable development within NZBCSD member organisations reports emerged in 1999, although it had a much longer history through such discourses as environmental management and sustainable management, and is constituted through a serious of speech acts and themes. Several factors have been noted as contributing to the organisational construction of sustainable development such as the RMA, the Brundtland definition and the triple bottom line concept. I have also recognised that while the defining of sustainable development via serious speech acts did not change over time, the themes used in bringing meaning to the concept do. Serious speech acts analysed identify that statements of sustainable development are often economically or organisational-focused and overall do not challenge the traditional economic objectives of organisations. I have acknowledged economic rationalism as a strong element in the discourse, particularly in later years, and have recognised it as the foundation of several dominant themes.

These findings are expanded upon in Chapter Nine which explores the effect of the organisational constitution of sustainable development on organisations and the concept of sustainable development itself. Ideologically-laden assumptions which are embedded in the discourse are analysed along with the hegemonic potential of the discourse. However, before this discussion is undertaken, an analysis of representations of organisations in relation to sustainable development contained within the archive is presented in the following chapter.
Chapter Eight: (Re)Presenting ‘Sustainable Organisations’

8.1 Introduction

The second question that this research sets out to address is ‘how are ‘sustainable organisations’ represented within NZBCSD member reports and how have these representations changed/remained unchanged over time?’ In this chapter I look at how organisations are represented in relation to sustainable development within the archive of texts analysed. Through making pronouncements about sustainable development and what ‘sustainable organisations’ ‘mean’, organisations (re)present or position themselves in a number of ways. I recognise that what ‘sustainable organisations’ mean is constituted through discourse and relations of power. In addition to identifying identities constituted in the text, I examine the representations in relation to the context within which they are situated.

I structure this chapter similarly to the previous chapter. I begin, in Section 8.2, by identifying serious speech acts which constitute ‘sustainable organisations’. Serious speech acts which present a taken-for-granted definition of ‘sustainable organisations’ are less common than those which define the concept of sustainable development; nonetheless, they are useful in providing insight into the organisational constitution of organisational identities in relation to sustainable development. Section 8.3 explores themes present in the discourse. I focus on themes which are dominant (common) and/or effectual (i.e. have an effect) as well as instances of uncertainty, contradiction or disagreement. Section 8.4 discusses sustainable organisations in relation to

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1 Additional extracts for this chapter can be found in Appendix E.

2 In this chapter I analyse how ‘sustainable organisations’ are presented in the texts. However, in doing so, I must recognise my role as the researcher in constituting the identity of ‘sustainable organisations’ presented here. The ‘sustainable organisation’ identities noted and discussed are a result of my reading and interpretation of the texts and therefore can not be separated from this process. To acknowledge my role as the researcher, I refer to the ‘constitution of sustainable organisations’ or ‘organisations are constituted as’ rather than make reference to how ‘organisations constitute themselves’.
reporting on sustainability, focusing on what sustainability means to organisations and the role of reporting in the constitution of sustainable organisations. Section 8.5 then draws together the above discussion and considers the conditions which have made these representations possible. I finish the chapter with concluding comments in Section 8.6.

8.2 The (Non)Representation of ‘Sustainable Organisations’

Analysis of how organisations are represented in relation to sustainable development begins with an identification and discussion of serious speech acts drawn from the texts. First, serious speech acts relating to what sustainable organisations mean - statements that constitute identities of sustainable organisations - are acknowledged. Also, perhaps more importantly, I note the absence of such statements. Second, I examine statements which articulate what organisations ‘must be’ in order to be sustainable.

Sustainable development is an evolving process that seeks to improve the economy, the environment and society, both today and in the longer term. In order for a company to assist in this process and add value for its stakeholders, it must itself be sustainable (Sanford, 1999/2000, p. 13; 2000/2001, p. 21; 2002, 62).

While statements regarding what sustainable development means are not uncommon in the texts, statements which define sustainable organisations are largely absent. Organisations such as Landcare (2002; 2003) and Shell (2002/2003) (see Appendix E) provide some reference to what sustainable organisations are; however, Metrowater (2001, p. 1) provides the only concise articulation within the texts.

We endorse the triple bottom line perspective that for an organisation to be sustainable it must be financially secure, must minimise its negative environmental impacts and must act in conformity with societal expectations.

The absence of statements identifying what sustainable organisations mean could be interpreted as representing uncertainty around the concept. Alternatively, it could indicate that the organisations analysed have not yet reached a position where they have conceptualised what it means to be sustainable.

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CHAPTER EIGHT: (RE)PRESENTING ‘SUSTAINABLE ORGANISATIONS’

Rather than identifying what ‘sustainable organisations’ mean or are, texts focus on becoming (Tsoukas & Chia, 2002) sustainable, or identifying what is required in order to be sustainable. Statements identify a number of things as important or necessary for ‘sustainable organisations’. Statements note the need to: maintain an “appropriate share of the sustainably-managed New Zealand fish stocks and aquaculture” (Sanford, 1999/2000, p. 13; 2000/2001, p. 21); to be transparent (Watercare Services, 2001); to be committed to social responsibility (Metrowater, 2000); to have the right employees (Watercare Services, 2001; Westpac, 2003); and to have “buy-in” from employees (The Warehouse, 2001). Nonetheless, the need to be financially sound or profitable is by far the most common when classifying the characteristics of sustainable organisations.

To be sustainable, a business must be financially sound and able to foster the means of its own growth and renewal (Sanford, 2000/2001, p. 21).

To be sustainable a business must be financially sound and able to provide the means for its future growth (TrustPower, 2001, p. 11).

To demonstrate a commitment to sustainable development a company must be financially sound and it must foster the means of its own growth and renewal (Watercare Services, 2001, p. 49).

To achieve sustainability, underpinning any business must be profitability – the means to reward shareholders and grow the business (BP NZ, 2003, p. 32).

Furthermore, the argument that profitability is a prerequisite to sustainability is presented through the texts. This argument is expressed clearly by Urgent Couriers (2001, p. 3):

In the early stages of Urgent Couriers’ development we were not in a financial position to contribute to the wider community good and primarily concentrated on providing a work environment that was stable and allowed all team members to contribute their ideas. As our financial performance has improved and our public profile has grown we have been asked to donate to various charities and good causes. This contribution has grown in an ad hoc manner in line with our increase in profitability.

Organisations often rationalise profits by identifying improved financial performance as a basis on which to undertake social and/or environmental performance initiatives. While Telecom, in an early report in 1993 (p. 24), identifies the need to be “efficient and cost effective” in order to contribute to communities, such statements are much
more common from 2000 to 2003. Some organisations, such as Sanford and Shell, note that profitability is important in order to contribute to the economic (not environmental) sustainability of New Zealand.

If a company is making a higher return on capital than its cost of capital then it is generating economic value. In the long run, to generate wealth the economy needs companies to do just this. Companies that fail to generate economic value will, over time, shrink relative to other companies and, therefore, not contribute to sustainable economic growth (Sanford, 2002, p. 64).

Shell plays a crucial role in the economy and is a contributor to New Zealand’s economic performance. It is therefore important that we maintain profitability to ensure continuity of our business in New Zealand (Shell NZ, 2001/2002, p. 10).

Other organisations focus on the need to be profitable in order to meet the expectations of the organisations’ own stakeholders.

Financial viability is the essential link to maintaining our organisation and our research business as well as satisfying the reasonable requirements of all our stakeholders. Our business is to work profitably in partnership with our clients helping to improve the environment in ecologically, economically and socially sustainable ways (Landcare Research, 1999/2000, p. 3).

The company recognises that an appropriate degree of profitability must be maintained if all stakeholder interests are to be looked after (Hubbard Foods, 2001, p. 5).

BP New Zealand is also a financially sustainable business. Profitability is the key to sustainability and without it we could not do anything else (BP NZ, 2002, p. 4).

We believe long-term economic viability is in the interests of all stakeholders. By integrating the principles of sustainable retailing into our business, we will be better able to provide long-term growth and financial security for all stakeholders (The Warehouse, 2002, p. 22).

The company places strong emphasis on sound fiscal and project management practices to ensure appropriate profitability is achieved to meet stakeholders’ expectations (URS NZ, 2002, p. 13).

Therefore, whether the focus is on the organisation itself or the broader context, rationalising profitability on the basis of contributing to economic (but not necessarily environmental nor social) sustainability is common.

The previous chapter identified rationalism as a feature of the sustainable development discourse through several of the themes identified (e.g. organisational sustainable development as enlightened self-interest and balancing act) and its
presence in the construction of the ‘subject’ or organisational identity signifies its further prominence within the discourse. In some instances, however, while profit and returns are still noted as the baseline priority, some organisations do recognise the need to move beyond the financial bottom line, and several extracts identify ‘sustainable organisations’ in this way.

We need to look beyond the sustainability of our financial performance to consider the cost of our operations on the environment (Landcare Research, 1999/2000, p. 34).

As a company committed to sustainable development, Watercare needs to demonstrate clearly continual improvement in its environmental performance and not just financial returns (Watercare Services, 2002, p. 26).

However, in many cases, the only identification of what is needed for an organisation to be sustainable is financial soundness and profitability.

Viewing financial soundness and profitability as necessary for sustainable organisations places emphasis on the economic aspect of sustainable development or the triple bottom line and, once again, traditional models of organisations are not challenged by the organisational discourse of sustainable development. While the need to be profitable is expressed in many of the texts and rationalised based on its need in order to undertake sustainability initiatives, overall serious speech acts that constitute ‘sustainable organisations’ are largely absent from the texts. However, beyond such definitive statements organisations are presented in relation to sustainable development in a variety of ways including as providers, as leaders, as protectors, as responsible and transparent. These themes are now discussed and illustrated in Section 8.3.

8.3 Themes Present in the Constitution of ‘Sustainable Organisations’

While an analysis of serious speech acts is helpful to gain an understanding of how organisational identity in relation to sustainable development is constituted through the reports, an examination of the themes present in the discourse adds to this by
identifying some dominant and interesting representations constituted within the text. Once again, themes identified and discussed here focus on both dominant and/or effectual themes within the texts along with any instances of uncertainty, contradiction or disagreement. Silences are also identified and discussed. Five themes in total are examined.

8.3.1 'Sustainable Organisations' as Providers

Ports of Auckland Limited provides the vital link between sea, road and rail transport for the import and export trade on which New Zealand’s economy depends (Ports of Auckland, 1995, cover).

Tranz Rail's network reaches most of New Zealand and we feel a strong sense of responsibility to the communities we operate in. Through our commitment to our staff, to safety, to the environment and the community we strive to contribute to the improvement of life in New Zealand (Tranz Rail, 1998, p. 21).

Perhaps the most dominant and effectual representation within the texts analysed in relation to organisations and sustainable development is that of organisations as providers. This theme is present within the texts across the entire time period analysed. The theme does become slightly more prominent (occurs in more texts and receives more discussion) in the later reporting years. This representation of sustainable organisations has an effect on organisations, their position and role in relation to sustainable development, and the concept of sustainable development.

Representing 'sustainable organisations' as providers occurs on several levels. One way that organisations are represented is as providers of products and services within the role of their operations. Reporting organisations identify their role in a range of areas including: the provision of transport (e.g. Tranz Rail, Port of Tauranga, Ports of Auckland); mobility (e.g. BP NZ); water (e.g. Watercare Services, Metrowater); waste or wastewater disposal (e.g. Waste Management NZ, Watercare Services); and research and information (e.g. Landcare Research, NIWA). The reports analysed also refer to the provision of additional things related to their operations such as jobs (e.g. Port of Tauranga, 2003, p. 14; Ports of Auckland, 1996, p.17; Sanford, 1999/2000, p. 12); wages (e.g. BP NZ, 2002, p. 26; Sanford, 1999/2000, p. 16); infrastructure (e.g.

3 For an explanation of what is meant by the terms dominant and effectual in this analysis refer to Chapter Five.
Shell NZ, 2002-2003, p. 6; Watercare Services, 2003, p. 74); and contribution to the regional or national economy (e.g. BP NZ, 2002, p. 4; Milburn, 2001, p.12; Metrowater, 2001, p. 1; Port of Tauranga, 2003, p. 14; Ports of Auckland, 1996, p. 18). While this noting of contribution is not surprising, considering the focus of an organisational report is organisations and their operations, it is important to consider the way in which these statements are presented in the texts.

When representing organisations as providers of products and services, the texts identify the importance of organisations to New Zealand and the wider community.

The Company plays a pivotal role in the New Zealand economy, and will pursue a number of options in order to stay at the leading edge of transport in this country and contribute to the country's economic success (Tranz Rail, 1995, p. 4).

In a real sense, our success in business helps make New Zealand a successful nation (Telecom, 1994, p. 2).

Science carried our by Manaaki Whenua staff is making a real difference for a truly clean and green New Zealand (Landcare Research, 2003, p. 6, emphasis in original).

By representing organisations as providers of (essential) products and services to the community/nation, organisations rationalise their continuing existence. Organisational existence is further reinforced by the constitution of organisations as providers of things that benefit society and/or the environment. Through this constitution of organisational importance, a position of power is ascertained.

This positioning as provider is, furthermore, often based on the provision of Western 'needs' or desirables.

We recognise that our operations and services make a positive difference to the lives of all New Zealander's, because they provide the means by which people communicate with each other (Telecom, 1992, p. 13).

We make a difference to people's lives, especially family life, by making the desirable affordable (The Warehouse, 1996, p. i).4

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4 A further point to note here in relation to the context within which these statements are made is that both these extracts make reference to the notion of "making a difference". This reference has direct links to the both the NZBCSD and WBCSD who use the phrase "dedicated to making a difference" as their main slogans (see www.nzbsd.org.nz and www.wbcsd.org).
Being an energy provider, BP NZ identifies that it “provide[s] New Zealanders with products that provide mobility, heat and much more” (BP NZ, 2003, p. 33). BP NZ also makes a claim to contributing to ‘improved quality of life’.

Our products contribute to an improved quality of life for people around the world. They provide the freedom to move, to heat, to see. We believe this freedom is inseparable from the responsibility to produce and consume energy in ways that respect both human rights and the natural environment (BP NZ, 2003, p. 4).

While the need to be socially and environmentally responsible is inherent in this statement, the provision of products which contribute to quality of life are clearly related to the ‘developed’ world. This distinction between the world’s rich and poor is acknowledged by BP NZ itself (2003, p. 30):

Energy is central to development. Without energy there can be no development and the story of many of the poorest parts of the world demonstrates that. Without energy there is no light, no heat, no mobility and therefore no education and no opportunity (BP NZ, 2003, p. 30).

Any solution to bridging the rich-poor divide is, however, left unanswered.

Within the reports, organisations are also constituted as providing services which extend beyond the organisations’ direct operations.

The Company’s community involvement also goes beyond its own operations with sponsorships of rescue helicopters in both Palmerston North and Taupo (Tranz Rail, 1995, p. 16).

A good corporate citizen will always be involved in the community at levels other than the ones that immediately benefit themselves. Enhancing aspects of many activities in the communities it serves has been a source of great satisfaction for TrustPower (TrustPower, 1998, p. x).

Providing and/or contributing to community or environmental initiatives is a key feature in many of the texts when discussing the organisation/environment/society relationship. Organisations are constituted as providers of, among others: sponsorship to the sports and arts (e.g., Port of Tauranga, TrustPower, Telecom); support for environmental organisations (e.g., Watercare Services, Telecom) and charitable organisations (e.g., Telecom); rescue and emergency services (e.g., Tranz Rail, Telecom); and recreational facilities (e.g., Meridian Energy, Ports of Auckland, Watercare Services, Waste Management NZ). The main area where a contribution is acknowledged, however, is in the area of education.
As providers of education, organisations are constituted in two ways. First, they are constituted as educators on issues relating to their operations, and second, as educators on general issues.

In its community support programmes, Ports of Auckland concentrates on activities associated with education and youth development, particularly in areas that relate to the port (Ports of Auckland, 1998, p. 27).

Organisations are represented as educators on issues relating to rail safety (Tranz Rail), water conservation (Metrowater, Watercare Services) and electricity conservation (TrustPower, Transpower) for example. Educating the broader public on issues relating to given organisations is presented by many as a key component of the social performance dimension of sustainable development.

Providing education, or educational opportunities, is also presented in two ways. The first is through the provision of funding for education:

Education is Telecom's biggest area of community contribution, and we are the largest single founder of education in New Zealand after the Government, through the Telecom Education Foundation (Telecom, 1998, p. 12).

A number of college students in our local communities have benefited from Meridian Energy scholarships, assisting these students to further their tertiary studies (Meridian Energy, 2000, p. 21).

And the second is by providing the education itself:

To provide information to assist the public in understanding the environmental impacts of its activities (Watercare Services, 2000, p. 9).

We have important roles as information providers and knowledge brokers (Landcare Research, 2001, p. 3).


The representation of organisations as providers of education, I would argue, strengthens the position of organisations as important as it not only affects the understanding of sustainable organisations but also has an effect on the concept of organisational sustainable development; it contributes to the construction of a role for organisations in achieving sustainable development.
A reading of the texts identifies that organisations define ‘good’ environmental and social performance not only as activities which are directly related to the organisation (e.g. the provision of core products and services), but also those indirectly related to the organisation (e.g. providing education as discussed above). Consequently, organisational sustainable development is constituted as not only about the reduction of ‘negative’ environmental and social impacts, but also about increases in ‘positive’ environmental and social impacts. In this way, organisations constitute a role in sustainable development that extends their traditional sphere of influence.

As identified, the theme of organisations as providers is present in the texts across the entire time period analysed; however it receives greater attention, appearing more often and in more of the texts, in the later reports. This increase in attention might suggest a change in the way organisations view their role in relation to the environment and society, but it may also simply be the result of overall increases in the levels of disclosure. Nonetheless, some important points can be noted.

First a link to context, in particular the business discourse of corporate social responsibility (CSR), can be made. In their review of the range of definitions of CSR Carroll and Buchholtz (2002) cite Davis and Blomstrom’s (1975, p. 144) definition, “[s]ocial responsibility is the obligation of decision makers to take actions which protect and improve the welfare of society as a whole along with their own interests”.

Carroll and Buchholtz (2002, p. 35, emphasis in original) identify that this definition “suggests two active aspects of social responsibility – protecting and improving”. They further state:

To protect the welfare of society implies the avoidance of negative impacts on society. To improve the welfare of society implies the creation of positive benefits for society (Carroll & Buchholtz, 2002. p. 35).

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5 This corporate social responsibility perspective is only one of the many that exist in the literature. Like the concept of sustainable development, it has been often stated that the ‘meaning’ of CSR is unclear (e.g., Carroll & Buchholtz, 2002; Garriga & Mele, 2004; McWilliams, Siegel & Wright, 2006). For example, Garriga and Mele (2004) map the terrain of CSR theories and approaches and identify four groups; (1) instrumental theories, (2) political theories, (3) integrative theories, and (4) ethical theories.
While the theme of protecting is identified from the archive analysed (and discussed below), Davis and Blomstrom’s definition is clearly related to the present theme of organisations as providers.

By representing ‘sustainable organisations’ as providers, organisations move beyond traditional business functions and blur the boundaries between the role of organisations and the role of governments with organisations increasingly assuming roles that were once regarded as belonging to the public sector. The organisational texts analysed here note organisational engagement in areas such as public health and education, and several also address social ills. The theme of provider indicates that within their reports NZBCSD member organisations constitute sustainable development through the lens of CSR (a point raised in the introductory paragraphs of this thesis and returned to in the final chapter). Like the constitution of organisational sustainable development discussed in the previous chapter, some CSR literature clearly makes claims to the ‘business case’ or organisational ‘self-interest’ of CSR (e.g., Keim, 1978; Jensen, 2002). The CSR literature also often advocates engagement with society and/or the environment at a level which is beyond the organisation’s ‘traditional’ operations (e.g., the sponsoring of sporting and other social events). This same conception and role of organisations is evident in the archive analysed.

The second observation is that by articulating organisations as providers, and therefore important, the texts position organisations within society and in relation to the environment. By moving beyond the traditional business arena, organisations articulate a much broader sphere of influence. This positioning has two effects. First, the rationalisation of the organisation’s existence through importance to society and the environment, and the positive impacts identified by organisations has the potential to mask the negative impacts of organisations. This masking, I would argue, works to close down organisational critique since it becomes harder to challenge organisations regarding their negative impacts if they are seen to be ‘doing something (good)’. This notion of ‘doing something (good)’ and the closing down of critique is identified by Milne et al. (2006) who note that the journey metaphor found in sustainability discourse “deflects dissenting voices”. They note that:
By portraying themselves as “on the path to” or “moving toward” sustainable development, businesses can avoid the stigma of being seen to be doing nothing and wedded to the old-fashioned paradigm of economic exploitation, while at the same time deflecting attention away from debating about what kind of (radically different) performance is needed to provide a sustainable future (Milne et al., 2006, p. 21).

Second, the position of importance established within the texts yields authority. Representing organisations as providers, and important, establishes a position of authority within modern society. One important effect of this authoritative position, which I argue more extensively in the following chapter, is the establishment of a ‘right to speak’ within the sustainable development discourse. I now move to discuss another dominant theme, organisations as leaders in sustainable development.

### 8.3.2 Organisations as Leaders in Sustainable Development

Manaaki Whenua is recognised as a leader in sustainable development and scientific excellence (Landcare Research, 2002, p. 20).

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

Shell is a worldwide leader in sustainable development and is dedicated to operating in a socially, environmentally and economically responsible manner (Shell NZ, 2003, p. 6).

The second representation of sustainable organisations noted is the representation of organisations as leaders in sustainable development. While early statements regarding organisations as leaders in environmental management or environmental performance can be found (see Appendix E), this theme and the representation of organisations that it presents, clearly emerges in the later reports. More specifically, the materialization of this theme corresponds to the emergence of the discourse of sustainable development within the archive. As such, the theme does not pre-exist the discourse of organisational sustainable development, and can be read as a product of that discourse within this context.

Statements representing organisations as leaders in sustainable development include definitive yet somewhat vague statements regarding sustainable development leadership in general.
Chapter Eight: (Re)Presenting 'Sustainable Organisations'

Shell: Leading the way in sustainable development (Shell NZ, 2000, p. 9).

Manaaki Whenua is committed to staying at the forefront of environmental science and sustainable development (Landcare Research, 2003, p. 15).

Statements also often express a position of competitive advantage for organisations by representing reporting organisations as leaders.

However, we are committed to being a leader in adopting new business practices that reduce our environmental impact and improve our social impact, as solutions are discovered (City Care, 2002, p. 16).

Manaaki Whenua is New Zealand’s foremost environmental research organisation specialising in sustainable management of resources for production, conservation, business and community (Landcare Research, 2003, p. 1).

Be a leader in achieving the objectives of sustainable development for the communities in which the group operates through world’s best management of hydro and geothermal resources (Mighty River Power, 2003, p. 22).

Furthermore, leadership is presented in the texts in reference to the role of promoter and influencer of sustainable development to other organisations.

Provide leadership in environmentally responsible business activities to other private and public sector entities (Metrowater, 2001, p. 6).

The Warehouse has often taken a leadership role in sustainability in New Zealand... The Warehouse is acknowledging that it is taking a leadership role to challenge other New Zealand businesses and an influencing role for other stakeholders (The Warehouse, 2001, p. 1).

BP New Zealand is committed to raising the standards of New Zealand industry through working with other companies to minimise the negative impacts of our operations and maximise the benefits for New Zealand society (BP NZ, 2002, p. 21).

As part of Holcim New Zealand’s commitment to sustainable development we recognise our social responsibilities and aim to visibly play a leading role within our spheres of influence (Holcim, 2003, p. 21).

Leadership is also conveyed in terms of reporting on the environment and society. ‘Sustainability’ reporting is an important component in how the reporting organisations constitute their identity and is discussed in Section 8.4 below.

Related to the representation of organisations as leaders in sustainable development is the representation of organisations as knowledgeable. In order to take on the role of leaders, the texts identify that organisations are knowledgeable with regards to sustainable development. This knowledgeable identity is achieved through both the
identification of the reporting organisations' ability to inform and influence others, and the identification of the organisations’ role in the discussion and formation of new practices and policy.

In New Zealand, sustainable business in terms of environmental and social performance is a relatively new concept, one which enterprises and local government are only just beginning to grapple with. Manaaki Whenua is involved in initiatives helping a wide range of businesses (Landcare Research, 2001, p. 32).

The company will work with others – partners, suppliers, competitors, regulators and legislators – to raise the standards of the industry; to reduce waste; to maximise the recovery of resources and manage residuals for optimum environmental benefit; and to help establish innovative public policies for sustainable development (Waste Management NZ, 2001, p. 12).

There are also some instances where the representation of organisations as knowledgeable in the area of sustainable development is contrasted. For example, BP NZ (2003, p. 3) notes:

> We certainly don’t have all the answers and we have yet to get everything right all of the time. A lot of the issues that we deal with are complex and challenging, but we are committed to being a force for good in New Zealand (BP NZ, 2003, p. 3).

Eden (1999) identifies that this incomplete knowledge or uncertainty surrounding sustainable development can work in favour of organisations as it can legitimate organisational (in)action. As Eden (1999, p. 1301) states:

> Uncertainty can excuse inaction by suggesting the need for further research to eliminate uncertainty and thus, in the interim, ‘condone’ the continuance of the status quo.⁶

Despite this acknowledgement that organisations do not have ‘all the answers’ or have ‘incomplete’ knowledge, an overall position of leadership and knowledge is maintained.

The position of leadership and knowledge constituted within the texts can be seen as a further component which establishes an organisational ‘right to speak’ within the discourse of sustainable development. As Hubbard Foods (2000-01, p. 4) identifies, “It [Hubbard Foods] has established a strong profile as a Company contributing to the

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⁶ Eden (1999) relates this uncertainty and the ‘condoning’ of organisational inaction with technocratic rationality. Using the cases of acid rain and climate change in the UK, Eden (1999) argues that scientific uncertainties can be used to argue for further research and, as a consequence, delay policy decisions.
debate for socially responsible business practices in New Zealand”. This position stated by Hubbard Foods is established and maintained in the archive of texts analysed. The establishment of this right to speak in the discursive struggle relating to the ‘meaning’ of sustainable development is related to notions of hegemony discussed in the following chapter.

The theme of organisations as leaders has a clear point of emergence or growth in the archive analysed and corresponds with the emergence of the organisational discourse on sustainable development noted in Chapter Seven. As such, the theme largely appears in the years 1999 to 2003. Along with having a relatively definable beginning, this theme also has obvious links to the context.

When presenting organisations as leaders in sustainable development the texts draw on a number of organisations or associations such as The Auckland Environmental Business Network (AEBN), New Zealand Businesses for Social Responsibility (NZBSR), and The Natural Step (TNS). The two main contextual influences which are used to represent leadership are, however, reference to the Massey University Centre for Business and Sustainable Development (in particular its Corporate Environmental Responsiveness Survey) and the NZBCSD.

The Massey University Centre for Business and Sustainable Development (CBSD) was established to undertake research in the areas of business and the transition to sustainable development.7 One way in which the Centre for Business and Sustainable Development engages with the organisational environment is through the New Zealand Survey of Corporate Environmental Responsiveness. The Centre for Business and Sustainable Development, in relation to its annual benchmarking survey, identify that “while representing only one aspect of the business shift to sustainable development, benchmarking of levels of environmental responsiveness is one way that business can demonstrate corporate commitment to sustainable development, and it is fundamental to the sustainability shift” (CBSD, 2005, p. 4). While not all reporting organisations in this analysis are included in the Centre for Business and

7 See webpage www.ebsd.massey.ac.nz
Sustainable Development Survey, many of those that are, and especially those who were placed well, noted so in their reports.

The Warehouse has often taken a leadership role in sustainability in New Zealand. Through Stephen Tindall’s Chairmanship of the NZ Business Council for Sustainable Development, participating in Dr Delyse Springett’s Corporate Environmental Survey, the Redesigning Resources Workshop series, the values audit by Social Audit New Zealand and our association with TNS ("The Natural Step"), The Warehouse is acknowledging that it is taking a leadership role to challenge other New Zealand businesses and an influencing role for other stakeholders (The Warehouse, 2001, p. 1).

BP New Zealand has been ranked fourth out of 53 companies in Massey University’s 2003 Survey of Corporate Environmental Responsiveness (BP NZ, 2002, p. 10).

The Massey Survey is one way that several of the texts represent the organisation as a leader in sustainable development. However, by far the most common reference is to the NZBCSD.

When referring to organisations as leaders in sustainable development, a majority of the texts refer to the NZBCSD and their membership to the council. As aforementioned, a key aim of the NZBCSD, as outlined in its mission, is "to provide business leadership as a catalyst for change toward sustainable development" (NZBCSD website, 2005). As such, many organisations identify a leadership role based on their membership to the council.

City Care maintains an active role in the New Zealand Business Council for Sustainable Development, a group of like-minded companies demonstrating leadership in sustainable business practice (City Care, 2003, p. 7).

Holcim New Zealand is an active member of the New Zealand Business Council for Sustainable Development – a group of leading businesses with a shared commitment to sustainable development through economic growth, environmental growth, environmental protection and social progress (Holcim, 2003, p. 34).

We are an active member of the New Zealand Business Council for Sustainable Development, which aims to promote leadership and understanding in sustainable development for our business in New Zealand (Shell NZ, 2002/2003, p. 17).

Through our involvement with organisations such as the New Zealand Business Council for Sustainable Development and in knowledge events around sustainability, 

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8 The Centre for Business and Sustainable Development annual survey takes its sample from the Deloitte, Touche, Tohmatsu annual survey of the top 200 companies by turnover and the top 30 financial institutions. As such, only some NZBCSD member organisations are included in this survey.
we remain committed and enthusiastic about being part of the debate and working alongside other leading companies and government agencies (URS NZ, 2003, p. 4).

In addition to identifying leadership as a result of membership to the council, some organisations view that they are members because of their leadership role.

In August 2002, Infrastructure Auckland was invited to join the NZ Business Council for Sustainable Development, in recognition of its work in this area and its encouragement of its subsidiaries to operate in a manner that promotes the aims of sustainable business development (Infrastructure Auckland, 2002, p. 7).

While these statements remain relatively vague regarding how this leadership is demonstrated, membership to the NZBCSD and the concept of leadership are clearly intertwined.

A further way that texts draw on organisational membership of the NZBCSD as a way of establishing a position of leadership is to refer to the NZBCSD’s role in promoting sustainable development and organisations. For example, reports such as Sanford (1999/2000, p. 4) identify that the organisation “promotes sustainable development through representation on the New Zealand Business Council for Sustainable Development”. Yet others acknowledge that membership of the NZBCSD promotes the organisation in relation to sustainable development.

MWH became a member of the New Zealand Council for Sustainable Development in 2002. This membership fits with the culture of our organisation and makes good business sense in that it communicates how we feel about sustainable development (MWH NZ, 2002, p. 17).

Commitment to the sustainable development approach to business management is evident from executive involvement with the New Zealand Business Council for Sustainable Development (NZBCSD) to staff participation in numerous initiatives at the operational level (Sanford, 2002, p. 41).

Extracts such as these, I argue, clearly link the establishment and maintenance of a leadership position with council membership.

Reports analysed also refer to membership of the NZBCSD when establishing a knowledgeable position within the debate. Telecom (2003, p. 26), for example, identifies membership of the NZBCSD helps increase knowledge and capabilities in relation to sustainable development.
Actively participate in organisations such as the New Zealand Business Council for Sustainable Development, to develop core capability and identify opportunities for shared programmes and initiatives with other member businesses (Telecom, 2003, p. 26).

Other organisations, such as Richmond (2002), identify that membership can help the organisation achieve best practice.

As a member of the New Zealand Business Council for Sustainable Development, Richmond strives to achieve best practice in environmental and resource management and corporate social responsibility (Richmond, 2002, p. 11).

Overall, the relationship between the NZBCSD and the member organisation is one that constitutes a position of knowledge with regards to sustainable development, and in particular sustainable business practices.

The representation of organisations as leaders emerges in a coherent form within the texts at the same time as both the emergence of the concept sustainable development and the formation of the NZBCSD. Therefore, while it is unable to be determined as to whether the representation of organisations as leaders is a product of the discourse of sustainable development within organisations or is a product of the context within which the texts analysed are a part (i.e. membership to the NZBCSD), two things are able to be ascertained. First, there is an evident link between text and context. Specifically, a link is identified between ‘leadership’ and the NZBCSD. Second, within the texts, the representation of organisations as leaders and knowledgeable is effectual as it constitutes a right to speak within the discursive debate. The effects, or potential effects, of these two observations are discussed in the following chapter. First, however, several more representations of sustainable organisations are discussed.

8.3.3 ‘Sustainable Organisations’ as Responsible and Committed

City Care is a financially, socially and environmentally responsible organisation, committed to the principles of sustainable development (City Care, 2003, p. 7).

Shell accepts its responsibility to minimise adverse environmental and human impacts across all its operations. Sustainable development has been the management framework for the Shell Group’s operations for over three years now (Shell NZ, 2000, p. 9).
We are committed to introducing sustainable development to all aspects of our business management including consideration of any new business initiatives (Meridian Energy, 2001, p. 29).

Just as the theme of responsibility to the environment, society and shareholders is found throughout the organisational texts when analysing the constitution of the concept of sustainable development, the theme of sustainable organisations as responsible and committed is a dominant and enduring theme found throughout the texts over the time period analysed. However, like the theme of responsibility discussed in the previous chapter, the theme of organisations as responsible and committed develops in the later reports.

Like Milne et al. (2006) who found 'commitment' (or committed) to be one of the most often used words in conjunction with sustainable development and sustainability, I found that throughout the archive organisations are continually represented as committed to the environment, society and/or economy/stakeholder.

Metrowater is committed to the triple-bottom line: Environment, Social and Economic (Metrowater, 2001, p. 3).

Waste Management is committed to preserving and enhancing the environment (Waste Management NZ, 1995, p. 16).

As a company, Hubbard's is firmly committed to the principles of corporate social responsibility (Hubbard Foods, 2001, p. 4).

Sanford is committed to maximising economic growth while ensuring financial stability, for the benefit of all stakeholders (Sanford, 2000/2001, p. 21).

However, while this theme appears across the entire time period, differences do exist between the statements that appear in early texts and those that appear in later texts.

This point of difference between the earlier and later statements regarding commitment refers to the emphasis on what is committed to and how this commitment is demonstrated. Early texts refer to organisations being committed to compliance and, to some extent, consultation.

The Company is committed to comply with all legal requirements and to implement programmes and procedures to ensure compliance. These efforts will include training and testing of employees, rewarding employees who excel in compliance, and disciplining employees who violate legal requirements (Waste Management NZ, 1992, p. 28).
Sanford has a commitment to comply with environmental legislation, regulations and codes of practice (Sanford, 1997, p. 34).

As discussed in previous chapters, both the concepts of compliance and consultation are driven by the RMA. These earlier statements differ from ones found in later texts which express a more abstract or general commitment to the environment, society, economy, or sustainable development.

Watercare is committed to the principles of sustainable development (Watercare Services, 2000, p. 2).

Mighty River Power is committed to sustainability across all areas of its business (Mighty River Power, 2001, p. 43).

A further difference between earlier statements regarding the representations of organisational commitment and responsibility is how the texts acknowledge that they demonstrate this commitment. Statements from early texts often go beyond a general statement of commitment or responsibility identifying how this commitment or responsibility is demonstrated. The main ways that commitment or responsibility is demonstrated is through identifying the development or existence of an environmental policy or environmental management system (EMS).

Environmentally, the Waste Management family of companies is committed to protecting and enhancing the environment. Our worldwide environmental policy is among the most comprehensive of any organisation in the world (Waste Management NZ, 1993, p. 12).

Watercare’s commitment to the environment and to the community is illustrated in Watercare’s Environmental Policy (Watercare Services, 1993-94, p. 2).

Manaaki Whenua is committed to the protection and enhancement of the environment and is currently implementing an environmental management system with a view to achieving the internationally recognised British Standard 7750 (Landcare Research, 1995, p. 17).

While the existence of environmental (and health and safety) policies and environmental management systems are clearly evident in later reports, overall, they are not drawn on in the same way to demonstrate commitment and responsibility. Instead, later texts often make links to organisational involvement in associations, most commonly the NZBCSD.
Commitment to the sustainable development approach to business management is evident from executive involvement with the New Zealand Business Council for Sustainable Development (NZBCSD) to staff participation in numerous initiatives at the operational level (Sanford, 2002, p. 41).

Holcim New Zealand is an active member of the New Zealand Business Council for Sustainable Development – a group of leading businesses with a shared commitment to sustainable development through economic growth, environmental growth, environmental protection and social progress (Holcim, 2003, p. 34).

What motivates this change in focus as to how organisations ‘demonstrate’ their commitment is unable to be ascertained from a reading of the texts, but several points can be noted. First, the change from ‘demonstrating’ commitment through environmental management systems and policies to the more vague statements regarding association membership may reveal that policies and environmental management systems have become relatively commonplace and therefore organisations feel the need to represent their commitment in alternative ways. Second, and a general issue with much of the organisational discourse on sustainable development analysed here, vague statements are more difficult to assess as they are not anchored in specifics. As such, we see the potential for the “deflecting” (Milne et al., 2006) nature of the organisational sustainable development discourse.

In the previous chapter I noted that the theme of responsibility, while being dominant or common, appears potentially ineffectual in the constitution of the concept of sustainable development. That is, when constituting organisational sustainable development as a responsibility, statements are often empty or vague and therefore do not lead to a particular constitution of meaning. However, while statements representing organisations as committed and responsible in relation to sustainable development are also often vague they have a different effect. This effect, I argue, is both dominant and effectual.

Responsibility and commitment are positive organisational traits and, through this theme, I would argue, these positive traits or characteristics are transferred to constitutions of sustainable organisations. Through representing organisations as

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9 Such conclusions, I would argue, require engagement with report writers and an analysis of their responses as to why these messages are constructed as they are. And, even then, these writers might not know or be conscious of what has been written or why.
committed and responsible in relation to sustainable development, the texts constitute organisations as positive and ‘involved’ in sustainable development, and, as such, an important group in the sustainable development debate. Once again, the effects of this identity construction are discussed in the following chapter. First, however, additional representations of ‘sustainable organisations’ are discussed.

8.3.4 ‘Sustainable Organisations’ as Protectors

URS is committed to business practices, operations, and projects that protect people and the environment (URS NZ, 2001, p. 13).

At Shell New Zealand we aim to protect and enhance this [natural] environment (Shell NZ, 2003, p. 11).

The fourth theme, noted above in relation to the discourse of CSR, is that of the representation of sustainable organisations as protectors. Like several of the themes discussed in the previous chapter, this theme does not represent a dominant (or common) one but has an effect in the constitution of organisational identity.

A number of the texts identify the role of organisations as protectors of a range of things, including, among others, the environment, the community, employees, and shareholder interests. This theme is extremely common in a few of the texts, especially those from utility companies such as Waste Management NZ and Watercare Services across the entire time period analysed.

Waste Management, Inc. is committed to protecting and enhancing the environment and to updating its practices in light of advances in technology and new understandings in health and environmental science (Waste Management NZ, 1992, p. 28).

Protection of the environment is integral to the management of Watercare’s services (Watercare Services, 1992-93, p. 1; 1993-94, p. 18).

To provide protection for Watercare employees and others in the vicinity of the operations by employing safe technologies and operating procedures and by being prepared for emergencies (Watercare Services, 1992-93, p. 19; 1993-94, p. 19).

To pursue the introduction of appropriate harbour water quality standards to protect public health (Watercare Services, 2002, p. 109).

However, while being most common in the texts of utility companies, the representation of organisations as protectors is not confined to these texts. For
example, BP NZ (2002, p. 13) identifies its aim to protect "employees assets, the community and the environment from risks arising from alcohol or drug misuse in the workplace", while Palliser Estate Wines (2000) and Sanford (2000/2001) concentrate on protecting the natural resources that they rely on.

New Zealand generally trades on a "clean, green image" without any authentication. We intend protecting our natural resources by monitoring and reducing our environmental impact (Palliser Estate Wines, 2000, p. 7).

Sanford is committed to the protection of the environment in which our business operates and in the sustainable development and utilisation of marine and other resources (Sanford, 2000/2001, p. 2).

Regardless of what organisations aim to protect, and for whom, this representation of organisations in relation to sustainable development has an effect on the constitution of organisations and the environment and society.

Representing organisations as protectors establishes a position and role for organisations. Through representing the environment and society as things that need to be protected by organisations the texts position the environment and society in a subordinate position. Constructing such a hierarchy, something which many of the alternative voices argue against especially the deep green perspective, clearly places organisations in a position of authority and (re)creates an organisation/nature-society dualism. This theme can, therefore, be read as an extension of the human-nature dualism prevalent in modern society.

Purser et al. (1995) claim that it is a "human-nature dualism that undergirds contemporary manifestations of anthropocentrism" (p. 1055) and that "human-beings have socially constructed a moral hierarchy that assumes they are "above" or apart from other, more "lowly" creatures" (p. 1057). The texts analysed here indicate that far from emancipating the environment and society or breaking down the anthropocentric human-nature dualism, the organisational discourse on sustainable development constitutes organisations 'over' the environment and society through the theme of protector and subsequently constitutes a hierarchical and dualistic relationship to the environment and society. The fifth and final theme is now examined.
8.3.5 ‘Sustainable Organisations’ as Accountable and Transparent

We are honest & polite. We behave consistently, and openly share information. We behave like no one is more important than anyone else in the organisation. We take responsibility (City Care, 2001, p. 7).

We earn the trust of our customers, staff, stakeholders and fellow citizens by performing with integrity and communicating widely (Holcim, 2002, p. 4).

We do not mind being accountable and we accept our communal responsibilities (Watercare Services, 2002, p. 10).

While the acknowledgement of the importance of providing information to the public was identified in several early (pre-2000) reports, in particular the reports of Watercare Services, recognising the need for an organisation to be both accountable and transparent emerged within the reports in 2000. From 2000 to 2003, the end of the time period analysed, this theme remains evident throughout the texts.

This theme relates to the identification within the texts that organisations need to be accountable to stakeholders and transparent in communications regarding organisational operations. More often than not these two concepts are linked: being open and transparent is viewed as a primary way in which organisations discharge their accountability. As Shell (2001/2002, p. xii) identifies, the emergence of this theme may be due to changes in society and expectations of organisations:

Reports like The Shell Report and this Review, are important because they demonstrate part of the journey from a ‘trust me’ world – one in which stakeholders are asked to trust that we were operating in a sustainable and careful manner – to a ‘show me’ world – where stakeholders rightly demand that we account for our activities in an open and engaging manner.

This extract, however, does not just imply that Shell is open and transparent, but also suggests that Shell is operating in a “sustainable and careful manner”. Moreover, through noting the change from a ‘trust me’ to a ‘show me’ world Shell implies that it is operating in such a sustainable manner but also that it was previously. While Shell may have changed its communication outlook, this extract does not necessarily suggest there has been a change in behaviour or performance. Indeed, it may be read as suggesting there is no need for such a change.
The demand for openness and transparency is also reiterated in a number of other reports which relate accountability and transparency to stakeholders and the organisations' responsibility to stakeholders.

One reason for TBL reporting is an acceptance of the concept of stakeholder theory – an acceptance of the fact that we are responsible and accountable to all of our stakeholders in an open, honest and transparent way (Hubbard Foods, 2000-2001, p. 2).

In terms of sustainability, the Company is keen to report as fully as possible to shareholders and other stakeholders on aspects other than its economic performance. These include the environmental and social dimensions of its investment decisions and operations activities, many of which affect the bottom line performance (Richmond, 2002, p. 11).

Metrowater is committed to transparency in our communications, so that our customers and other groups within Auckland City know what we are doing and why we are doing it (Metrowater, 2003, p. 30).

Shell publishes these reports because we are committed to an open and honest dialogue with the many stakeholders we interact with every day (Shell NZ, 2002/2003, p. 3).

This theme, then, indicates the existence or perception of a changing relationship between the organisation and society and how the organisation must engage in this relationship. Furthermore, it could indicate a rhetorical strategy; organisations wanting to be seen as being involved in a changing relationship.

While identifying that sustainable organisations need to be both accountable and transparent, this theme contains a lot of uncertainty. One area where uncertainty pervades the texts is with regards to how to transparently report on social and environmental matters. In 2001 (p. 5) and 2002 (p. 7) The Warehouse states that in order for reports to be "meaningful communication" they must be two things, "[f]irst, the reported performance areas need to be the right ones. Secondly, the way in which they are reported needs to be honest, open and transparent". What these two things may 'mean', however, remains unclear. Furthermore, several texts indicate that the organisation's reporting is in the early stages of development.

This year's report has an improved level of disclosure, but we continue to work on how we measure our sustainability performance. As a company we believe that our achievements are worth publishing (Meridian Energy, 2001, p. 38).
We acknowledge there are gaps in our data collection and as systems develop and verification improves, we will have greater confidence in the data and our ability to share more information with you (The Warehouse, 2001, p. 1).

Overall, organisational reports identify that organisations are engaged in a learning process and their reporting, the mechanism by which they carry out accountability and transparency obligations, is likely to develop and improve over time.

A further area where uncertainty and concern exists is in regards to the level of accountability and transparency required of an organisation and what is needed to reach this level. For example, Meridian Energy (2001, p. 5) states:

We are making the transition from an environmentally focused approach to a more comprehensive sustainability report. Like many companies which follow this path, there are concerns about the level of transparency this requires.

There is also uncertainty in the texts surrounding the need for verification and auditing of information. While some organisations claim a need for verification in order to achieve transparency and accountability, others disagree with this point. Shell NZ in its first report released in 2000 identified the value of gaining independent verification.

To advance Shell’s commitment to Sustainable Development, it is my intention that future Years in Review be independently audited against sustainable development standards. Transparent and independent verification of results is the fundamental platform for gaining trust and credibility, values that pervade the Shell business principles contained in this Review (Shell NZ, 2000, p. 1).

This 2000 statement is followed up through the verification of subsequent reports released by Shell and the acknowledgement that “we are committed to having our reports independently verified to ensure that Shell in New Zealand is open, honest and transparent” (Shell NZ, 2002/2003, p. 3). This sentiment is also maintained by Waste Management NZ (2001, p. 1) who believes that its “credibility depends on an open, transparent approach” and therefore engages an external person to scrutinise the company’s activities and provide an independent report. However, the much smaller organisation, Interface Agencies (2001, p. 10), claims:

We do not believe that (in our case certainly) there is a requirement for small businesses to have their reports independently verified. We have reported, warts and all, where we are. We have not hidden anything and know that verification will come from our stakeholders challenging us to do better (Interface Agencies, 2001, p. 10).
Despite the presence of uncertainty within the texts, a representation of ‘sustainable organisations’ as open, honest, transparent and accountable is established and maintained.

In representing organisations as accountable and transparent, reports draw on the context, in particular the context of reporting. While this context is discussed at length in the following section (Section 8.4), a few links can be made here. First, in drawing on the extract from Interface Agencies above, an instance of language sharing can be seen. In addition to the sharing of the phrase “open and transparent”, Interface Agencies (2001, p. 10) along with several other texts such as Urgent Couriers (2001, p. 7), Waste Management NZ (2001) and Vodafone (2002-2003, p. 2), refer to the phrase “warts and all”. “Warts and all” is used in the texts to indicate that the information is complete and without bias. This phrase is one used by the NZBCSD in its guidance on the features of sustainable development reports. Furthermore, as will be discussed below, organisations over the 2000-2003 time period refer extensively to the GRI. The guidelines prepared by the GRI also refer to transparency and may also have had an impact on the emergence of this theme within the texts.

In establishing and maintaining the representation of organisations as transparent and accountable, many organisations make direct statements and claims.

The company brings to this task [SD] its core business values of honesty, integrity and respect for people (Waste Management NZ, 2001, p. 11).

We have transparent reporting structures that measure our performance in maximising shareholder value, the ethical treatment of our employees, and our effect on the wider community and the environment (City Care, 2002, p. 8; 2003, p. 11).

We will disclose to the public annually our overall performance against environmental targets and any incidents that cause significant environmental harm (Orion, 2003, p. 19).

We are accountable through the range of public measures reported in the sustainability reporting process (Port of Tauranga, 2003, p. 8).

Statements such as these contrast the uncertainty discussed above as they contain an element of certainty. By presenting certainty around the organisational representation
in relation to accountability and transparency organisations attempt to constitute a position of honesty and trust.

Livesey and Kearins (2002) in their analysis of the ‘sustainability reports’ of Royal/Dutch Shell and The Body Shop identify and focus on the metaphor of transparency. They note that “[b]oth The Body Shop report and the Shell report expressed a corporate intent to become more “transparent,” “open,” and “accountable” to stakeholders on environmental and social as well as financial dimensions of performance” (Livesey & Kearins, 2002, p. 240). While noting a number of ‘effects’ of this metaphor they identify one as an attempt at the establishment of trust. This establishment of trust noted by Livesey and Kearins (2002), and recognised in the organisational discourse analysed here, I argue in the following chapter, has an effect on the identity of ‘sustainable organisations’ and is likely to have an effect on the concept of sustainable development.

Like the other themes discussed above, the representation of organisations as accountable and transparent constitutes organisations in a positive manner, due once again to inference of positive characteristics or traits. The representation of organisations as accountable and transparent therefore also has a positive effect on the position of organisations within the discursive struggle surrounding the concept of sustainable development. The following section focuses on what sustainability ‘means’ to organisations, how it is discussed in the texts analysed, and also the role of reporting in the constitution of organisations in relation to sustainable development.

### 8.4 Organisations and Sustainability Reporting

For all those wondering what a Triple Bottom Line Report (TBL) is, it is a document that tries to assess a company’s performance according to three criteria. The three criteria are *economic, social and environmental* (Interface Agencies, 2001, p. 1).

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10 An additional metaphor noted and analysed by Livesey and Kearins (2002) is caring.
The essence of triple bottom line reporting is communicating with stakeholders about the company’s social, environmental and economic performance (The Warehouse, 2001, p. 5; 2002, p. 7).

This reporting system [TBL] measures the organisation’s sustainability – looking at how well we perform environmentally and socially as well as financially (Metrowater, 2002, p. 9).

Sustainable development reporting is not just about how we have performed over the past year. It is a balanced way of thinking, acting and driving accountability across Sanford each and every day (Sanford, 2003, p. 56).

This is not a glossy document to be handled carefully and put on a shelf. It is a philosophy; a way of thinking, being and acting (Westpac, 2003, back cover).

As these extracts identify, ‘sustainable development’ or ‘triple bottom line’ reports are represented as more than a document by the reporting organisations. The report, or process and practice of reporting, is identified as a way of communicating, thinking and being. Throughout the texts analysed, the act of reporting is constituted as an important one for organisations in relation to sustainable development.

Just as there is disagreement within the texts regarding whether or not the concept of organisational sustainable development is a new or an old one, disagreement exists as to whether the practice of sustainability reporting is in fact a new or existing practice.

Corporate reporting of sustainable development is not a new concept, but it has yet to be adopted by organisations in New Zealand (Landcare Research, 1999/2000, p. 4).

Triple bottom line reporting is a relatively new corporate reporting concept, which demands the economic, social and environmental performances of organisations are each reported rigorously (City Care, 2001, p. 8).

While these extracts present what could perhaps be interpreted as a ‘clear cut’ opinion as to whether sustainability or triple bottom line reporting is new or old, organisations such as Metrowater (2002, p. 4) take a more ‘blurred’ position.

This is our second Triple Bottom Line or Sustainability Report, although in fact the company has always measured its success on its impact on the community, the environment and the financial bottom line.

Whatever the outcome of such a debate, it is evident from the archive that sustainability or triple bottom line reporting became a topic of discussion within the
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texts in 1999\textsuperscript{11} and characterises an important element in the constitution of
organisations in relation to sustainable development.

Port of Tauranga (2002, p. 5) identifies that the “world is now requiring increasingly
higher standards of corporate behaviour” and that “the adoption of Triple Bottom Line
reporting delivers a clear response to this requirement”. The identification of
sustainability reporting as a way in which organisations can demonstrate their
commitment and move towards sustainable development is made within many of the
texts.

This report marks the beginning of a journey for BP New Zealand. It is the first time
we have published a triple bottom line report simultaneously measuring our
environmental, social and financial performance (BP NZ, 2002, p. 3).\textsuperscript{12}

City Care is committed to sustainable development. As a consequence of this
commitment we are reporting on a Triple Bottom Line (TBLR) basis, presenting a
summary of our economic, social and environmental impact in addition to the
statutory financial information (City Care, 2002, p. 16).

Through reporting, we aim to demonstrate to our stakeholders, an ongoing
commitment to performance improvement across the multiple dimensions of our
business operation (URS NZ, 2003, p. 6).

As such, sustainability and triple bottom line reporting is clearly one way in which
organisations make claim to be engaging in sustainable development.

Sustainability reporting is also represented in the texts as a tool which helps
organisations progress towards sustainable development and assists in integrating
sustainable development into the operations of organisations.

This report represents an important first step for Sanford, as the Company seeks to
increasingly incorporate sustainable thinking into its operations, evaluation of
performance and reporting (Sanford, 1999/2000, p. 2).

It is not sufficient however just to talk about Triple Bottom Line as a “nice, warm,
fuzzy” concept. For those of us who see this concept as the way of the future it is
also necessary to “walk the talk”. So this is it – the Hubbard Foods Ltd Triple

\textsuperscript{11} While some discussion regarding reporting against social and environmental performance was
evident pre-1999, the year 1999 represents the time when the concept of sustainable development or
triple bottom line reporting entered the texts and became an important aspect in the discourse.

\textsuperscript{12} Once again, this extract evokes the metaphor of journey analysed by Milne et al. (2006).
CHAPTER EIGHT: (RE)PRESENTING ‘SUSTAINABLE ORGANISATIONS’

Bottom Line Report – a first attempt to translate this concept into the reality of running a business such as ours (Hubbard Foods, 2000-01, p. 2).

This report is a milestone for Urgent Couriers as it provides a basis by which the company can measure its successes and identify areas where it needs to improve its performance. This initial report is a line in the sand and has little in the way of comparative measurement from previous years other than in the area of financial performance. It is a starting point and an opportunity for Urgent Couriers to communicate its goals to all of its stakeholders (Urgent Couriers, 2001, p. 3).

Triple bottom line reporting is an approach to business that considers not just the financial performance, but the social and environmental performance as well. It is more than publishing a report every year. It is about integrating the triple bottom line – sometimes referred to as sustainable development – into our every day business (BP NZ, 2002, p. 6).

The production of a sustainability or triple bottom line report, therefore, is often used to signify an engagement with sustainable development and represent an important sustainable business practice or activity.

This report wasn’t easy to write. New things are usually not easy to build first time up. Likewise this report is not perfect – radical new things rarely are. However you have to start somewhere. This report has also taken some soul searching on our behalf and also, I believe, some bravery. In business, we have traditionally been taught to only present the Company in the best possible light, particularly to that important group of stakeholders – the customer. It’s hard to be honest and self critical in a public way. It’s easy to highlight your successes but hard to highlight your failures and your areas of improvement. In the case of a private company it is also hard to publicly disclose our financial information (Hubbard Foods, 2000-01, p. 2).

This extract from Hubbard Foods (2000-01) report claims that reporting on sustainable development is both difficult and radical. One reason triple bottom line reporting is “not easy”, according to Hubbard Foods, is due to the level of transparency required. The range of information included in a report following sustainability or triple bottom line formats is broader than in traditional annual reports. This difficulty is identified by many of the texts. Consequently, many organisations state that sustainability reporting is a learning process.

...it has been an enormous learning exercise... A report of sustainable development is not an academic exercise in self-congratulation; it is an indication of corporate strategy and future direction (Landcare Research, 1999/2000, p. 4).

This is our first Triple Bottom Line report. As we have worked through the reporting process, we have identified a number of areas where improvement, both in our performance and in our internal systems to manage our triple bottom line (Metrowater, 2001, p. 22).
During the development of our TBLR systems we began to fully understand the difficulties associated with becoming a fully sustainable company (City Care, 2002, p. 16).

Through representing sustainability reporting as a learning process and a learning tool, the organisational texts analysed characterise reporting in a positive way. In addition to identifying reporting as being an important part of what it means to be ‘sustainable’, there is an underlying assumption within the texts that better reporting will help organisations to become more sustainable.

Future reports will help us continue to improve with the goal of becoming a truly sustainable enterprise and eventually a restorative enterprise. Hey, we know this is a big dream but it has to be the eventual goal. The alternative is to not be sustainable and ultimately fail! (Interface Agencies, 2001, p. 1).

Therefore, while representing organisations as knowledgeable in the area of sustainable development (discussed above), in the area of reporting, organisations represent themselves as a group which is furthering this knowledge.

While many of the texts identify the importance of reporting in the learning process and engagement with sustainable development, other statements represent reporting in a number of other ways. First, Waste Management (2001, p. 1) identifies that the report “confirms that, from an environmental perspective, Waste Management, which of course includes its subsidiaries like Living Earth Limited (‘Living Earth’), is a top performer”. This statement suggests that the report is seen as an instance of public relations, a text to communicate the organisation in a positive way.

Second, and perhaps significantly, sustainable development is at times equated with sustainable development reporting. That is, they are represented as one and the same. Two instances where this equivalence can be seen in the texts analysed are in the reports of Holcim (2002) and BP NZ (2002). Holcim (2002, p. 5) states:

> When Holcim New Zealand’s Triple Bottom Line report is fully developed, we are confident it will show that the Company operates on a fully sustainable basis, by meeting the needs of the present without compromising the ability of future generations to meet their own needs (Holcim, 2002, p. 5).

This statement suggests that the organisation itself is sustainable and it is only the report that is not developed. However, once again, what Holcim NZ ‘means’ by the phrase ‘operating on a fully sustainable basis’ is left undefined except for reference to
the vague Brundtland definition. While admitting that Holcim (an industrial materials manufacturer who utilises ‘natural resources’ and whose operations involve the production of emissions and waste) operates on an ‘unsustainable basis’ may not be desirable for Holcim, as it would perhaps require a fundamental questioning of the organisation’s existence, this statement, through equating sustainability with reporting, allows the organisation to largely avoid these fundamental questions and challenges. The above statement from Holcim (2002) ultimately declares that it is the report and the reporting process that requires development and change rather than the organisation.

BP NZ (2002) also equates the organisation’s sustainability with the act of reporting. In the 2002 report, BP NZ identifies that:

> There were many challenges in producing this report. Environmentally, BP’s products are largely fossil fuels, but we are expanding our base by using renewable energy technology in our newest services stations (p. 3).

By asserting that the challenges presented to the organisation are related to producing the report, rather than with the operations of the organisation, this extract once again equates organisational sustainable development with organisational reporting on sustainable development. This connection between organisational sustainable development and organisational ‘sustainability’ reporting is concerning as it may focus organisational change on reporting and the reporting process rather than on organisational existence and practices.

As discussed above, sustainability reporting is one way in which organisations identify that they demonstrate commitment. Sustainability reporting is also linked to many of the other themes drawn from the texts and discussed in this research. Landcare Research (1999/2000, p. 3) identifies that sustainability reporting is a way to discharge a duty to measuring and publicising social and environmental performance, while others, such as Interface Agencies (2001, p. 10) and Metrowater (2001, p. 1) acknowledge a business case for reporting. The most common way in which sustainability reporting is linked to the above themes, however, is in the presentation of organisations as leaders and as knowledgeable.
We have taken a very strong leadership position in TBL (sustainable development) reporting (p. 9). The Ministry for the Environment has commissioned us to introduce TBL reporting concepts to the public sector, and we are working with a number of individual organisations committed to this journey (Landcare Research, 2001, p. 11).

Orion is the first electricity network company in New Zealand to take a triple bottom line (community, environment and economic) approach to reporting (Orion, 2002, p. 6).

Furthermore, just as the overall representation of organisations as knowledgeable and as leaders has links to the context, in particular to organisational membership of the NZBCSD, organisational sustainable development reporting has some obvious relationships to the context within which it is situated.

As discussed in Chapter Six, a condition of membership to the NZBCSD is that member organisations produce a sustainability report within three years of joining. This condition is an obvious driver for the production of reports for many of the organisations included in this research.

Sanford is a founder member of the New Zealand Business Council for Sustainable Development (NZBCSD). The NZBCSD is a coalition of leading New Zealand companies unified by a shared commitment to lead change towards sustainable development. As part of the membership obligation Sanford committed to producing reports of the intended directions and achievements with respect of the 'triple (environmental, social and economic) bottom line' (Sanford, 1999/2000, p. 2).

One way in which the NZBCSD promotes reporting is through their reporting guidelines. These guidelines, which were developed by a number of the member organisations who were involved in the project (and discussed in Chapter Six), are referred to in a number of reports. Often these guidelines are used to indicate leadership and engagement with best practice.

URS New Zealand is a member of the New Zealand Business Council for Sustainable Development (NZBCSD) and is committed to assisting New Zealand companies and government entities integrate environmental and social performance with economic performance. This report is part of our commitment to that leadership role (URS NZ, 2001, p. 5).

This approach [TBLR] will be developed with reference to best practice research available from the New Zealand Business Council for Sustainable Development and associated organisations (City Care, 2002, p. 9).
While reference to the NZBCSD is perhaps the most common way in which the texts draw on context to identify themselves as leaders, texts also make links to context referring to reporting award schemes.

Reporting award schemes, such as the national NZICA (formerly ICANZ) awards, are mentioned in the reports. While mention of these awards are isolated to the reports of several organisations, these being the winners of awards including Ports of Auckland, Landcare Research and Watercare Services, the reporting awards clearly have some influence. Watercare Services, winner of the ICANZ reporting award for five consecutive years from its inception in 1995 till 2000, in 1998-99 (p. 7) and 2000 (p. 3) claims that the “award is designed to stimulate companies to new levels of environmental achievement”. However, as Watercare Services notes, after the change in the reporting awards focus from environmental reporting to sustainable development, even though the organisation “has been honoured in the past for its environmental reporting, the increasing focus on sustainable development has ensured that the company does not rest on its laurels (2002, p. 20). The reporting awards scheme is likely to drive the direction of the texts, and developments in reporting help drive changes and developments to the reporting awards scheme, in particular their evaluation criteria.

International context, in the form of The Global Reporting Initiative (GRI), is also drawn upon in the texts. Reference to the GRI emerges in 2000 and grows in reference and influence from 2001 to 2003. Most references to the GRI are related to how the GRI guidelines are used in the reporting process.

The report has been developed using the Global Reporting Initiative Guidelines. These guidelines are considered international best practice and are supported by the World Business Council of Sustainable Development. They provide a framework for organisations wishing to report on the economic, environmental and social dimensions of their activities (Meridian Energy, 2001, p. 5).

The Warehouse has chosen to work towards the Global Reporting Initiative reporting framework, as a standard that is increasingly recognised around the world. The

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13 The reporting awards scheme is also likely to influence reporting by identifying ‘winning’ reports and therefore recognising ‘best practice’ which other organisations can draw from in the development of their own reporting. While the level that this ‘modelling’ behaviour is occurring is unable to be ascertained here, it is something that could be investigated further in subsequent research.
company has also worked with Landcare Research to identify its “key performance areas” as described in the NZBCSD case study (The Warehouse, 2001, p. 5).

However, while providing structure and process to reporting, the GRI, like the reporting awards discussed above, also has an effect on the way that organisations are constituted in relation to sustainable development.

The intention of the GRI and reporting award schemes is to identify what a report should contain and its characteristics with the overall aim of aiding reporting on sustainable development. However, through integrating these guidelines into their reporting, organisations have incorporated some of the characteristics of these guidelines into the understanding of what a sustainable organisation ‘should’ be (e.g., notions of accountability, openness and transparency discussed above). Characteristics such as transparency are now not only constituted as an attribute of a ‘good’ sustainable development report, they are also constituted within the organisational texts as an attribute of sustainable organisations.

Overall, from an analysis of the texts it is identified that the act of reporting is an important one in the constitution of organisations in relation to sustainable development. Furthermore, the context within which this reporting takes place has an effect on this constitution of sustainable organisations. The following section discusses further the links between the texts and context.

8.5 ‘Sustainable Organisations’ and the Conditions of their Possibility

This research is concerned not only with the representations of ‘sustainable organisations’ established in the texts but also the conditions of possibility for such representations. This section revisits the discussion above summarising and exploring points of interest in the emergence and constitution of ‘sustainable organisations’ with respect to the context in which they appear.
Overall, serious speech acts drawn from the texts indicate a general absence of a clear articulation of what it ‘means’ for organisations to be sustainable. However, when expressing what organisations ‘must be’ in order to be sustainable, the texts most commonly identify the need to be financially sound or profitable. The articulation that organisations must be financially sound or profitable not only rationalises organisational profitability on the basis of sustainable development but also represents a continuation of, rather than a challenge to, the traditional Western business model focused on economic motives.

Absent from the texts is a questioning or challenging of the Western business model. Fundamental challenges posed by the concept of sustainable development to some organisations’ existence (i.e. the inability to ever be sustainable and thus sustainable development would mean a cessation of operations) is left unacknowledged. Such silences or absences, I argue, are due to the continuation and success of organisations being placed at the core. This central placement of organisations is not surprising (especially considering that the texts analysed were organisational reports which are historically focused at the level of the organisation), but the effect of this ‘organisational centredness’ is a subjugation of the environment and its survival. The medium within which this discourse has emerged, then, may be interpreted as being a condition which has shaped the discourse.

Traditional annual reports are organisation-focused. That is, annual reports are traditionally a medium by which the performance of an organisation is communicated to shareholders and interested parties. This organisational focus can be seen as having an effect on the way in which sustainable development is constituted within the texts. For many, including several proponents of the ‘other’ discourses discussed in Chapter Two of this thesis, sustainable development is a systems based concept. However, the organisational focus of annual reports typically ensures that the concept is constituted as largely an organisational one. Being historically compelled to report about itself, therefore, can be interpreted as a condition which has made the constitution of the

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14 Especially those that could be referred to as ‘inherently unsustainable’; for example, those in extractive and polluting industries (e.g., Holcim), or those built on models of growth and consumerism (e.g., The Warehouse); indeed any business using fossil fuels or nonrenewables.
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concept and position of the organisation possible. Under such conditions, it becomes ‘impossible’ to discuss sustainable development at a systems level.15

I have also identified that the texts analysed represent sustainable organisations in a number of ways. The themes identified from the texts, I argue, together establish organisations in a powerful position. A position of trust, honesty and responsibility can be seen to be established through the representation of organisations as responsible and committed and also as transparent and accountable. Moral authority is established through the representation of organisations as providers and leaders. Furthermore, when presenting organisations as providers, organisations are constituted not only as a provider of products and services but also as the provider of education and other things beyond the organisation’s direct operations. Authority is also inherent in the representation of organisations as leaders and knowledgeable in the area of sustainable development. These identities constituted within the texts have an effect on both the role of organisations within the sustainable development debate and on the broader meaning of the concept sustainable development. The effect of these representations and the identities they constitute, I argue in the following chapter, is the establishment of a right to speak and an authoritative voice within the debate surrounding sustainable development.

Uncertainty is also found within the reports. This uncertainty is largely related to the theme representing organisations as leaders and knowledgeable. While establishing and maintaining a general impression of organisations as knowledgeable in the area of sustainable development, notions of learning and change underlie the discourse. Within the texts analysed there are instances where it is recognised that organisations are learning and that they do not yet have ‘full knowledge’. This positioning suggests that the status quo has been disrupted by the need to consider organisations with respect to sustainable development. Despite recognising the existence of incomplete

15 This aspect needs to be investigated further. Whether the concept of sustainable development is constituted as an organisationally centred concept in the discourse of organisational sustainable development beyond the organisational report is unable to be determined here. Other texts require investigation to shed light on this observation.
knowledge, the texts do not indicate an engagement with ‘other’ discourses. Instead, only the business and reporting contexts appear to be referred to. The effect of this reference and engagement with a limited context is the exclusion and marginalisation of ‘other’ discourses and ‘other’ views. Such exclusion or marginalisation has resulted in particular representations of organisational identities. A discussion of how we could perhaps work towards the inclusion of the ‘other’ is included in the following chapter.

While a number of the themes discussed above are evident in the texts across the entire time period, many either emerge or develop in 1999/2000. This time point symbolizes an important break in the discourse. This time point is significant both in the discourse of organisational sustainable development, as identified and discussed in the previous chapter, and also in the discourse of organisations and their relationship to sustainable development. Prior to 1999/2000, a number of representations of organisations exist such as organisations as providers and organisations as responsible and committed. From 1999/2000, however, and as discussed throughout this chapter, the forms of these themes change and develop.

The NZBCSD is, once again, identified as an important element in the context with regards to constitutions of organisations in relation to sustainable development. The NZBCSD and membership to the association is drawn upon in representing organisations as leaders, knowledgeable and committed. The NZBCSD also appears to be a major driver of reporting on the environment and society, identified as an important factor in the identity of sustainable organisations. The NZBCSD is, therefore, noted as being a major influence in the discourse analysed here. While the NZBCSD is acknowledged as providing guidance on reporting, and in the process transparency and accountability, the GRI is the most commonly associated with these factors. The traditional business context and discourse are also important conditions of possibility.

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16 I do acknowledge, however, that the organisational reports include references to stakeholders which could be defined as ‘other’ parties. Nevertheless, I also recognise that this ‘engagement’ only incurs within the limited context of the organisations’ operations, and as discussed, is often ‘controlled’/‘managed’ by the organisation.
While breaks with some traditional organisational concepts have been suggested (e.g. a break with the notion of the single bottom line), the traditional organisational context remains an important element in the constitution of sustainable organisations. I have noted in the discussion of the representations of sustainable organisations above the effect of the organisational context (e.g., the concept of rationalism, the discourse of CSR, concepts entailed in the GRI guidelines, and more prominently the effect of membership to the NZBCSD) and a marginalisation of alternative contexts. Before I move to examine the effects of these representations of ‘sustainable organisations’ in the following chapter, I provide a few concluding comments.

8.6 Conclusion

This chapter has examined how identities of ‘sustainable organisations’ are constituted within NZBCSD member organisation texts and has considered their conditions of possibility. Overall the analysis concludes that the organisational texts constitute organisations in positions of trust and authority. The effect of these constitutions is to accord organisations an authoritative position in the sustainable development debate, including positioning the role of organisations in achieving sustainable development. The establishment of a right to speak within the discursive struggle surrounding the meaning of sustainable development has also been noted.

This reading of the archive recognises 1999/2000 as a significant moment in the discourse of sustainable organisations. I have identified that the discourse of sustainable development has caused ‘disruption’ to traditional understandings of organisations. As a result of this disruption, representations of organisations in relation to sustainable development have been established and identified which have the potential to fix meanings to understandings of organisations. I have noted that many factors have contributed to the organisational ‘self’ construction in relation to sustainable development including the notion of rationality, the discourse of CSR, the sustainability reporting context, and locally the NZBCSD. The following chapter discusses the effect of these constitutions.
Chapter Nine: Discussing the Effects

9.1 Introduction

In the previous two chapters I presented the first part of the analysis for this thesis. In this chapter I address the final research question, ‘what are the apparent effects of these particular constitutions of the concept sustainable development and representations of organisations?’ The concepts of hegemony and ideology, introduced in Chapter Two, are drawn on to look at the effects of the organisational discourse on sustainable development. The chapter is structured as follows.

Section 9.2 discusses the findings presented in the previous two chapters and examines them in relation to the concept of hegemony. Here I return to a consideration of sustainable development as a threat to the hegemony of organisations and discuss the findings with regards to this understanding. How organisations have responded to sustainable development, as evident through their discourse, is explored. Section 9.3 follows with an analysis of ideology. I note ideologically-laden assumptions embedded within the discourse of organisational sustainable development and consider these as a coalition of effects. Through the identification and discussion of these ideologically-laden assumptions, I explore how the discourse of organisations has changed or remained unchanged over the time period analysed. Voices, or perspectives, which have been marginalised are also considered. Section 9.4 highlights the political nature of sustainable development. Through drawing on the research findings, I begin to work towards acknowledging the research aim of problematising the discourse and the opening out of the discourse to the possibility for alternative interpretations. How one might work towards achieving this aim in the future, ‘giving a voice’ to ‘other’ realities, is reflected upon. Section 9.5 concludes the chapter.
9.2 Hegemony as an Effect of the Organisational Discourse on Sustainable Development

I have argued that the emergence of the concept "sustainable development" represents a threat to organisational hegemony. Here, I consider the organisational response to this threat through the examination of the organisational discourse on sustainable development. I begin by briefly identifying how the research findings can be seen to represent an analysis of the hegemonic threat of sustainable development to organisations. Following this discussion is first, an examination of how the organisational voice has established a 'right to speak' within the discourse of sustainable development, and second, a discussion of how the organisational discourse on sustainable development has hegemonic potential in the discursive space of sustainable development.

9.2.1 A Return to Hegemony

In Chapter Four I noted that sustainable development represents, in Gramscian terms, a crisis of hegemony or a threat to the dominant organisational coalition of interests (see also, Levy, 1997; Levy & Egan, 2003; Livesey, 2002b). Through the need to consider and accommodate the growing public awareness of environmental and social problems, organisations face a realignment of interests, a potential loss of autonomy, influence and market position. In this section I consider how the occurrence of a hegemonic challenge is evident from the organisational discourse analysed here.

At a discursive level the threat to organisational hegemony is evident through the presence of disruption or discontinuity within the discourse. I note that the discourse of sustainable development entered the reports during the time period analysed. In particular, while recognising the historical foundations of the emergence of the concept, I identify 1999-2000 as representing a significant moment in the discourse of sustainable development within organisations. It represents a time where articulations of the 'meaning' of sustainable development along with the 'meaning' of 'sustainable organisations' emerged within the organisational discourse. It is also at this time that several themes relating to the constitution of the concept and identities of sustainable
organisations either emerged or changed. This discontinuity within the ‘traditional’ organisational discourse, along with the formation of the NZBCSD at this time, suggests that the organisations analysed may have felt threatened and therefore, their actions and discourse could be interpreted as a response to this threat.¹

In addition, I have identified that the discourse of ‘organisational sustainable development’, that is the context specific discourse of sustainable development, can be interpreted as a ‘reweaving’ of the ‘external’ discourse of environmentalism and sustainable development and the ‘internal’ discourse of organisations and accounting. This ‘reweaving’ has resulted in a changed order of discourse in the consideration of the organisation/environment/society relationship. As such, the discourse of ‘organisational sustainable development’ is both a continuation of the traditional discursive order of organisations and organising, and a discontinuation as the discourse of sustainable development is accommodated.

The effect of this ‘reweaving’ is examined below through a consideration of ideology and an identification of assumptions that are embedded within the discourse of organisational sustainable development. Before this discussion is undertaken, however, the establishment of the organisational ‘right to speak’ within the discourse is considered along with a reading of the findings focusing on the hegemonic potential of the discourse over the discursive space of sustainable development.

### 9.2.2 Organisations Establish a ‘Right to Speak’

An important element in the hegemonic potential of the organisational sustainable development discourse is the establishment of an organisational ‘right to speak’ within the discursive debate. This establishment of a ‘right to speak’, or authoritative ‘voice’, affects what ‘voice’ or ‘truth’ is heard and therefore has an effect on the broad concept of sustainable development. I have argued that knowledge about organisational sustainable development is not neutral nor objective but constituted in a

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¹ It is acknowledged that the emergence and development of the discourse in 1999/2000 may have been pre-empted by events or trends outside of New Zealand and as part of the wider external and global context not specifically examined here. Explicit links to this context, therefore, cannot be made here and require further research.
field of power relations. How it is that we know something and the processes whereby something becomes established as ‘fact’ is always inside power relations (Foucault, 1977/1980b). This research, in particular the analysis of representations of sustainable organisations undertaken in the previous chapter, identifies that the organisational voice on sustainable development is a potentially potent one within the wider discursive debate surrounding the meaning of sustainable development.

While 1999/2000 represents an important time in the emergence of sustainable development within the textual archive analysed, organisations have a long established ‘right to speak’ within the discursive debate surrounding how to define sustainable development and translate it ‘into practice’. Since the lead up to the Earth Summit (UNCED) in 1992 organisations have established and maintained an authoritative voice. This authoritative voice has been supported by the academic literature which clearly indicates an important role for organisations in relation to sustainable development through identifying organisations as essential to any move towards sustainability (Hawken, 1993; Shrivastava, 1995; Welford, 1997). While it is evident that this ‘right to speak’ is established in the wider context, it is also a feature of the texts analysed.

Within the texts analysed, one way the organisational right to speak is constituted is through the representation of organisations as knowledgeable and leaders in sustainable development. Consequently, a ‘knowing subject’ is constituted. An effect of this representation is that organisational claims regarding sustainable development are presented as knowledgeable claims. This position is further supported by other representations of organisations identified from the texts and discussed in the previous chapter. Representing organisations as important, responsible, committed and accountable/transparent all contribute to the formation of an authoritative and moral voice. Furthermore, the general position of trust, gained through such representations as responsibility and commitment, also has an effect as it encourages support for the organisational claim. Therefore, the discourse can be seen to have performative effects. It can also be ascertained from this analysis that organisations do not only have material resources in the debate, but that the position of trust constituted also gains consent of the social.
This established right to speak and overall authoritative position within the discursive struggle suggests that the discourse of organisational sustainable development is likely to have an effect on the broader discourse of sustainability. The hegemonic potential of organisational sustainable development and the ideologies that the discourse maintains and marginalises must therefore be considered.

9.2.3 The Hegemonic Potential of Organisational Sustainable Development

“Any discourse is constituted as an attempt to dominate the field of discursivity” (Laclau & Mouffe, 1985, p. 112). Therefore, according to Laclau and Mouffe (1985), the organisational discourse on sustainable development can be read as a political attempt to fill the discursive space of sustainable development.

I have argued that the Brundtland definition of sustainable development constitutes an articulation of sustainable development. More specifically I have argued that the Brundtland definition, sustainable development as “development which meets the needs of the present without compromising the ability of future generations to meet their own needs” (WCED, 1987, p. 8), represents an utterance which constitutes an identity to the term sustainable development. I have also claimed that the Brundtland articulation (particularly in its abbreviated form) represents a universal representation that unifies a large range of particular identities (including those of organisations), yet it does not have any necessary body or ‘fixed’ content. In Jacobs’ (1999) terms, it defines the first level of meaning, leaving disagreement and contestation at the second level of meaning; the definition leaves unclear what the concept actually ‘means’, or how it is to be interpreted in practice.

In Chapter Three I noted that sustainable development can be viewed as a floating signifier; it is radically ambiguous meaning different things in different contexts where its meaning is determined by the context within which it is present. As such, this study has analysed the discourse of sustainable development within the context of New Zealand organisations, in particular, members of the NZBCSD. Reading the organisational discourse as hegemonic discourse considers how the discourse of
organisations can be read as an attempt to fill the discursive space that is the result of the ambiguous and floating nature of the concept.

This analysis examined the particular ways the concept of sustainable development is constituted within the texts. I have noted that the Brundtland definition is significant in the organisational attempt to 'define' the concept and fix the discursive space. This reading of the texts shows that the main way which the NZBCSD member organisations analysed constitute sustainable development in their organisational report is via the Brundtland definition. The texts constitute sustainable development by taking the 'commonly accepted' universal definition provided by Brundtland yet slightly change the 'meaning' through focusing on the organisations or economic and/or development dimension. This makes the concept of organisational sustainable development organisational centred or organisation-centric (something which Milne et al (2006) note that radical and critical theorists in accounting, management, organisation studies, economics and political theory are united in their calls against), and in some cases constitutes it in a way that makes it achievable for all organisations without adapting the current systems, such as the market and pricing systems, which underlie organisations (in particular for profit businesses). Therefore, while the NZBCSD purports to advocate the "middle-way", positioning itself in between the BRT's conventional frontier economic perspective and the PCE's more radical concern for economic, political and social redesign, the largely 'business as usual' discourse of its members raises questions as to the extent of the differences between the positions of the NZBCSD and the BRT.

Central to the hegemonic claim of the organisational discourse, is the universal character of the articulation. As identified by Laclau and Mouffe (1985, see also Butler, Laclau & Zizek, 2000; and Laclau, 1992; 1994), a way to achieve hegemony is to define discursive space in a way which does so by replacing one empty concept with another, one that is still empty enough to appeal to a range of particulars. This replacing of one empty concept with another can be seen in the organisational discourse analysed. Like the Brundtland definition, the organisational discourse when constituting sustainable development identifies core ideas (e.g., the environment, society and economy as constituted through the triple bottom line) while leaving the second level of meaning largely unaddressed (e.g. what might be 'meant' by the
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social, or by ‘social sustainability’ is left undefined). Therefore, while accommodating several organisational particulars (e.g. the need to be financially sound or profitable), the ‘meaning’ of the term remains relatively universal, that is, the signified remains empty, still encapsulating many other particulars, but includes within it, and also rationalises, the primacy of the economic. Through remaining somewhat empty, the articulation is able to gain consensus of the social as its universal form is able to accommodate a range of particulars. This universal character of the discourse, along with the organisational ‘right to speak’ discussed above, has potentially powerful effects when considering the discursive struggle surrounding sustainable development.

As I have stated, discourse is about the production of knowledge, and intertwined in this production of knowledge is the concept of power (Foucault, 1977/1980b; Jones, 1998; Kearins, 1996). For something to be constituted as knowledge it is already a product of relations of power (power/knowledge). It is possible, due to the hegemonic potential of the discourse and the established organisational right to speak, that the discourse of organisational sustainable development could have performative effects within the wider discursive debate over the meaning of the concept. The effects of the organisational discourse could, therefore, constitute the meaning of the term sustainable development outside of the organisational context (i.e. represent the universal articulation, the position I have argued as currently being held by the Brundtland definition).

In addition, the production of knowledge is just as much about what is not said as what is said. Through taking a discursive position, the constitution of organisational sustainable development is understood to be the result of a political process where not only is knowledge produced but alternative knowledges are marginalised or subjugated. Therefore the effect of the hegemonic potential of the organisational discourse to maintain control of the discursive field may go beyond an inclusion of an economic or organisation focus. The organisational constitution may also exclude or marginalise. The remainder of this chapter examines this exclusion or marginalisation through considering ideology as a coalition of effects within the discourse.

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9.3 Ideology as a Coalition of Effects within the Discourse of Organisational Sustainable Development

The discourse of organisational sustainable development can be interpreted as an effort to respond to the hegemonic challenge of growing public awareness of environmental and social issues on an ideological level. This ideology is represented in taken-for-granted assumptions and modes of thought embodied in the discourse. This section identifies ideologically-laden assumptions embedded within the discourse of organisational sustainable development and considers these as a coalition of effects. Five ideologically-laden assumptions identified through the analysis of the discourse and themes discussed in the previous chapters are individually examined in each of the subsections below. These assumptions identified from the discourse analysis here are compared and contrasted to the literature.

To recap, ideology works through discourse to give certain signifiers or modes of thinking an authoritative position in serving to understand the world. At the same time, ideology excludes other alternative ways of seeing the world and therefore closes off other understandings (Everett & Neu, 2000; Fairclough, 1989; 1992; Fairclough & Wodak, 1997). Ideology is at the core of hegemony and the way in which hegemonic consent is established (Norval, 2000; Torfing, 1999). Ideology involves a political process whereby particular interests become rationalised, naturalised, legitimated, and others masked. The following discussion examines ideology within the organisational texts analysed. In this discussion I show how the discourse of organisational sustainable development is shaped by ideologies embedded in the existing disciplines of management and accounting, and while in some cases these have been ‘altered’ by the need to accommodate sustainable development, the ideological foundations of the discourse prioritises and universalises the organisational interests at the expense of the social and environmental.

9.3.1 Organisations Can and Should Manage the Environment

Inherent in the discourse of organisational sustainable development analysed in this research is the assumption that the natural environment can be managed, and
furthermore, that organisations (alone) should be the ones to manage it. The ideological implications of these central assumptions are important in the organisational discourse.

The supposition that the environment can be managed is implicit in the discourse. The term 'environmental management' is used frequently throughout the reports analysed which, as Levy (1997, p. 137) identifies, is a term which inherently assumes that the natural environment can be managed. As such, the complexity of the natural environment and ecosystems is often overlooked and, as noted in the analysis of the representation of organisations as protectors, the anthropocentric human-nature dualism is upheld (Egri & Pinfield, 1996). Furthermore, any discussion regarding the moral aspects of managing the natural environment is marginalised. In fact, the ability to manage the environment is so entrenched in the foundations of the discourse, possibly a result of or reinforced by the sustainable management concept inherent in the RMA, that it is not questioned and the focus becomes on establishing the 'need' to manage the environment along with how it can be done.

Beyond the acceptance that the environment can be managed is the assumption that organisations should be the ones to do the managing. Like the assumption that the environment can be managed, the role or 'responsibility' of organisations in managing the environment is taken-for-granted. The representations of organisations as both knowledgeable and leaders in sustainable development are related to this ideological assumption as they presuppose an organisational role in managing the environment and aspects of the social. These representations constitute organisations as eager and capable of addressing social and environmental 'problems'. The resulting assertion from these representations and assumption is one of 'have trust in organisations to manage it'. It could further be argued that this 'trust us' assertion promotes less government regulation (Newton & Harte, 1997).

The assumptions that organisations can and should manage the environment embedded in the discourse of organisational sustainable development analysed here

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2 Reference to the "stringent" nature of current legislation (in particular the RMA), "going beyond" legislation and also "managing" stakeholders all present a discourse which suggests organisations alone should be the ones who manage the environment.
are similar to those identified by Levy (1997) in his analysis of the discourse of environmental management and are related to the findings of Prasad and Elmes (2005). In his 1997 analysis, Levy identified two of the central assumptions embedded in the discourse of environmental management as 'the environment can and should be managed', and 'leave it to the corporate managers'. The findings of this research indicate that these assumptions present in the broader discourse of environmental management are also evident in the discourse of sustainable development in organisational reports. This observation suggests that the discourse of sustainable development has not had a challenging effect on the organisational discourse at the ideological level as the discourse of organisational sustainable development contains similar assumptions to that of discourses which preceded it (e.g., environmental management). An effect of the assumptions that the environment can and should be managed, and that organisations should be the ones to do the managing is the legitimisation of the role and primacy of organisations in addressing issues of sustainability. Moreover, as noted earlier, the reports and the organisation legitimising discourse they entail, could be read as a strategic attempt to advocate voluntary environmental and sustainable development initiatives as a means of forestalling more stringent legislation.

In addition, these findings are related to the analysis of the environmental management discourse undertaken by Prasad and Elmes (2005). Prasad and Elmes find that “much of EM's [environmental management's] legitimacy stems from its own identity as having practical relevance in resolving contemporary environmental problems” (2005, p. 845). This overriding tone of practicality noted by Prasad and Elmes can be associated with the ideological content of the discourse identified here. Through assuming that the environment can be managed the focus becomes one of “getting on with managing”, as such, the practical aspect. Through such central assumptions organisations are able to concentrate on what can be done and on what organisations are doing. This focus is beneficial to organisations due to the power of the concept of practicality. As Prasad and Elmes (2005, p. 863) acknowledge, “[i]n contemporary industrial and post-industrial societies, the term ‘practical’ holds so

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3 Levy's (1997) study examines practitioner-orientated as well as more academic texts and articles, therefore, Levy's analysis is focused more on texts written for or about organisations, not the texts of organisations themselves.
much currency that anything carrying that label tends to win automatic approval”. The practical element of the organisational sustainable development discourse is the feature of the following assumption identified from the analysis of the effects of the discourse.

**9.3.2 Traditional Management Approaches Should be Used and Developed to Manage Sustainably**

Having asserted that the environment can and should be managed and organisations are the ones to do the managing, the discourse also makes assumptions regarding how this management is to be undertaken. When considering how the management of the environment should be accomplished, the texts discuss traditional approaches to management and organising (including accounting). This discussion and assumption is, therefore, critically linked to a continuation of traditional discourse of management and organisations discussed previously. This assumption also clearly highlights the reweaving of traditional organisational discourses with discourses of sustainable development. The discourse assumes that existing management approaches (such as reporting practices and focus on efficiencies rather than total reductions discussed in previous chapters) are adaptable to ‘managing for sustainability’. Furthermore, this assumption rests on the notion that improved (scientific) knowledge and measurement will result in ‘better’ management.

The texts indicate that organisations approach the management of the environment and social issues in a manner similar to other aspects of the organisation. This approach can be seen in an extract from Shell NZ’s 2000 report.

Consistent with their commitment to contribute to sustainable development, Shell companies have a systematic approach to health, safety and environmental management in order to achieve continuous performance improvement. To this end, Shell companies manage these matters as any other critical business activity, sets targets for improvement, and measure, appraise and report on performance (p. 16)

Approaching the management of the environment in this manner results in a focus being placed on such things as environmental policies, environmental management systems (EMS), environmental audits and reports. Identification of such systems and management tools are central to disclosures made by many of the reporting organisations.
Related to the management of the environment and social issues is the concept of measurement. Measurement, and the need to measure things in order to manage them, is a key notion within the discourse with statements such as “we measure things we wish to manage” (City Care, 2001, p. 7) and “you can’t improve what you can’t measure” (Interface Agencies, 2001, p. 1) being common. While a few texts, such as Mighty River Power’s 2001 report, identify challenges to the measurement of sustainability, the assumption that measuring and monitoring the environment will bring about its management is inherent in the discourse. In measuring and monitoring the environment, tools such as the triple bottom line or sustainability report are seen as important. Accounting is also being implemented as a tool for the measuring and management of the environment.

Landcare Research uses accounting mechanisms in its development of the 'Eco-balance Project'. This eco-balance project looks at using accounting to assess how much “it would cost to achieve certain levels of environmental sustainability” (Landcare Research, 1999/2000, p. 34). Watercare Services (2002) also identifies an initiative which attempts to quantify the impact that the company’s activities have on the environment and the community. It notes that “financial academics have discussed this form of accounting for many years but few practical models have emerged” (2002, p. 69). Watercare Services claim that its initiative is an attempt designed to “provoke some discussion within the accounting community on how this type of reporting might be developed further” (2002, p. 69).

However, while several such initiatives exist, the challenges with such ‘accounting for sustainability’ are recognised. Mighty River Power (2001, p. 21) identifies that the difficulty of measurement is “not so much a fault of sustainability, rather a function of the way it has been viewed and of trying to adapt conventional financial accounting performance measures into its frameworks”. And while attempts at quantifying the costs of some aspects of sustainability are evident in the reports, such as the quantification of CO₂ emissions, Watercare Services (2002, p. 67) recognises that many organisations are “grappling with how to quantify costs and benefits of environmental and social performance”. Furthermore, Watercare Services acknowledges that there is a “significant debate over the required changes to
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traditional financial accounting principles and whether financial measures can be used to gauge the more qualitative aspects of environmental and social performance (2002, p. 67). Despite the recognition of such challenges involved, an endeavour to measure, and thus manage, the environment through accounting mechanisms such as quantifying the cost of impacts and effects (both positive and negative) is undertaken.

While the organisational discourse does identify some challenges associated with managing the environment and social issues through traditional management approaches, the result is not the questioning of these pre-existing theories or methods but the ideological claim that improved knowledge and measurement will bring about 'better' management. Focus is therefore placed not on developing new theories or approaches but on improving knowledge and existing management tools.

Underlying the assumption that improved knowledge will result in 'better' management is scientific rationality.

Science making a difference for a truly clean, green New Zealand (Landcare Research, 2001, p: 2002, p. i)

Our mission is: to provide a scientific basis for the sustainable management and development of New Zealand's atmospheric, marine, and freshwater systems and associated resources (NIWA, 2001, p. 1)

To further improve our understanding of the mammals that share our marine resources, Sanford continues to sponsor independent scientific research on the NZ fur seal and NZ sea lion populations, both as a company and as part of industry-funded research projects (Sanford, 2002, p. 49)

The discourse of organisational sustainable development is firmly embedded in this ideology of scientific rationality. Many organisations believe that improvements in such knowledge will bring about the better management of the environment such as fisheries stock and other natural resources. The result of such a perspective is a focus on things that science has measured and a failure to acknowledge or to be vague about those things that science has not yet measured, or is incapable of measuring.

This finding is perhaps not surprising when it is considered in relation to the findings of Levy (1997). Levy's (1997) analysis of the ideological assumptions within the discourse of environmental management focused on texts written for or about organisations, that is practitioner-orientated and academic texts. From his analysis
Levy found that, the “rapidly growing body of courses, texts, and articles on EM suggests that the existing disciplines of management are readily adaptable to the task” and that it is, “hardly surprising that management scholars bring pre-existing theories and practices to bear on environmental issues” (1997, p. 140). This assumption found in the texts of organisations is, therefore, related to that present in the discursive field. However, while this assumption may not be unexpected, the ideological implications of such an assumption are concerning. A continued reliance on traditional management approaches and a continued faith in scientific rationality is likely to have ongoing effects. As Levy (1997, p. 140) suggests, a “reliance on the existing managerial frameworks might constrain theoretical and empirical development and create an overconfidence in managerial/technical solutions”. It may also constrain the development of alternative approaches to ‘managing’ the organisation/environment/society interface.

### 9.3.3 Sustainable Development will be Brought About through advances in Technology and Efficiency

A third ideologically-laden assumption within the organisational discourse on sustainable development is that sustainable development will be brought about through advances in technology and efficiency. Within the discourse, technical rationality and efficiency feature prominently and have several ideological effects.

The discourse clearly assumes a role for technology in the pursuit of sustainability (and thus takes a techno-centric perspective, see, Gladwin et al., 1995). This role for technology can be seen through the assumption that advances in technology will bring about better monitoring, cleaner production, and ‘better’ disposal of wastes. An emphasis is placed on ‘keeping up to date’ with technology and, where possible, implementing advanced technologies.

Technology and science are constantly advancing. Watercare seeks to be aware of the current changes and where appropriate will incorporate these into its processes (Watercare Services, 1996/97, p. 9).

The company will be alert to opportunities to introduce new technology and practices to enhance environmental management (Waste Management NZ, 2001, p. 11).
The effect of the assumption that advances in technology will bring about sustainability is that focus becomes on the development of technology rather than a redesign of processes. Once again, therefore, focus is placed on improving current systems rather than creating new, perhaps more sustainable (or less unsustainable) systems. Technology is also seen as important in improving efficiency, another key concept within the organisational discourse on sustainable development.

Alongside furthering technology, the reports express a belief that advances in efficiency will bring about sustainable development. A focus on efficiency, and improving efficiency, fits with traditional approaches to organising where attention to working or producing efficiently without wasting such things as effort, time and money has long been a feature of a ‘successful’ organisation. While being a feature of ‘traditional’ approaches to organising, the concept of efficiency is also prominent in the discourse of sustainable organisations.

We will be economically efficient, consistent with sustainability practices (Metrowater, 2001, p. 5).

Our goal is to improve energy efficiency in all sectors of our business (URS NZ, 2001, p. 14).

Within the discourse of organisational sustainable development, however, the concept of efficiency has been altered, or reframed. This reframing of efficiency and its use in relation to sustainable development has ideological effects.

Within the discourse of organisational sustainable development analysed here the concept of efficiency is generally employed via the concept of eco-efficiency. Eco-efficiency, coined by the WBCSD (see WBCSD, 2006), simply put, means doing more with less. Within the reports analysed, eco-efficiency is a key focus and central to sustainable development. The ideological effects of eco-efficiency are two-fold. First, the use of resources are rationalised through reference to eco-efficiency:

As part of Watercare’s commitment to the ongoing improvement of its environmental performance and eco-efficiency, the most appropriate use of resources is applied at all stages of its operations (Watercare Services, 2000, p. 21).

When using resources, including natural resources, in the name of eco-efficiency, organisations rationalise or justify resource use, the effect being that their actual use is
not questioned. Eco-efficiency therefore results in a silence in the texts surrounding any moral questioning as to whether natural resources should be used.

Second, and as discussed in Chapter Seven in relation to the theme of organisational sustainable development as enlightened self-interest, eco-efficiency has links to growth and the rationalisation of growth. As Sanford (2003, p. 58) identifies, “[e]co-efficiency measures make it possible to demonstrate progress in environmental terms while at the same time increasing economic growth”. Eco-efficiency measures and targets are used rather than measures or targets which focus on ‘absolute impacts’ and ‘total’ resource use figures.

We continue to look for innovative ways to minimise energy consumption and maintain average power consumption under 100kWh per square metre of retail space (The Warehouse, 2002, p. 19).

As noted previously, Weinberg (1998) identifies a tension between “green” and growth. Through employing the notion of eco-efficiency, however, the discourse of organisations maintains a position which does not question growth and any formulation that growth and sustainable development may not be compatible.

Therefore, the discourse of sustainable development within the organisational context as analysed here, does not question growth; in fact, growth is a major focus and objective of many of the reporting organisations.

While The Warehouse already has a sizeable and impressive ‘footprint’ in New Zealand there is still plenty of room for growth (The Warehouse, 1998, p. 8).

Two years on from our formation, we feel our business is soundly established, and we are now ready to grow (Meridian Energy, 2001, p. 4).

The company is well equipped to achieve significant growth and improved profitability in future years (City Care, 2002, p. 11).

The ideology of growth contained within the organisational discourse of sustainable development is inherently at odds with the notions of scale and limits found within the discourse of sustainable development within alternative contexts and perspectives. The notion of limits to growth and scale is a central component of the discourse of sustainable development (for example see Meadows et al., 2004; Wackernagel & Rees, 1996). These notions of resource use and limits have been marginalised or
excluded from the organisational discourse on the concept, the effect being a perspective mirroring that of the traditional environmental discourse discussed in Chapter Three where, as noted, Egri and Pinfield (1996) identify nature becomes "infinitely exploitable resources" that can be used to strive for growth.

9.3.4 Sustainable Development is about Continuous Improvement

A further assumption contained within the organisational discourse is that sustainable development will be brought about through continuous improvement. Within the texts, organisations make statements identifying that they are 'continuously improving' or express commitment to 'continuous improvements'.

Sanford is committed to continually improving its environmental performance (Sanford, 2002, p. 42).

As a company committed to sustainable development, Watercare needs to demonstrate clearly continual improvement in its environmental performance and not just financial returns (Watercare Services, 2002, p. 26).

Once again, the discourse of continuous improvement is not uncommon in discourses of organising; however when used in relation to sustainable development it has several effects.

Sustainable development is constituted in relation to continuous improvement via both talk about learning and the use of the 'journey' metaphor.

We see sustainability as a journey to improve our performance across all aspects of our business (Meridian Energy, 2001, p. 3).

The use of the journey metaphor is common within the reporting texts and is also promoted in a range of business discourse on sustainability (Milne et al., 2006). In their comprehensive analysis of the use of the journey metaphor within the sustainability discourse of business, Milne et al. (2006, p. 801) identify that:

'Sustainability as a journey' invokes a subtle and powerful use of language that appears to seriously engage with elements of the discourse around sustainable development and sustainability, but yet at the same time, paradoxically, may serve to further reinforce business as usual.
Milne et al. (2006) claim that through the journey metaphor, the business discourse on sustainable development simplifies, binds, defers, deflects and redefines. Within the discourse analysed here, the assumption that sustainable development will be brought about through continuous improvements works in the same way as that discussed by Milne et al. (2006), in particular in relation to deferring and deflecting.

As discussed, an effect of identifying sustainable development as being about continuous improvements, or through the journey metaphor, is that it deflects attention away from the destination, that is, sustainability. In fact, in some cases, the sole focus is on the journey itself; “there is no end point – the commitment is to a journey” (Mighty River Power, 2001, p. 17). Through drawing on the notion of continuous improvement, or the metaphor of journey, sustainable development is rendered “do-able” and becomes about continually “doing better” rather than “doing good” (or, indeed, “doing less”). Furthermore, the notion of continuous improvement defers through “forestalling radical change that many commentators believe is necessary for its [sustainable developments] achievement” (Milne et al., 2006, p. 821). Through deferring away from discussion and focus on the destination itself and focusing on the journey, the discourse of sustainable development within organisations is also able to deflect dissenting voices and criticisms.

Milne et al. (2006, p. 822) note the potential effects of referring to continuous improvement, and once again refer to the “middle-way” position expressed.

By portraying themselves as “on the path to” or “moving toward” sustainable development, businesses can avoid the stigma of being seen to be doing nothing and wedded to the old-fashioned paradigm of economic exploitation, while at the same time deflecting attention away from debating about what kind of (radically different) performance is needed to provide a sustainable future.

Through employing the notion of continuous improvement it becomes hard to critique organisations as they are “doing something”. Through continuous improvement, and as a result reference to “doing something”, pragmatism within the discourse is once again recognisable. Furthermore, the universalistic claim that organisations are “continuously improving” or “on the journey to sustainable development” helps gain hegemonic consent of the social through this deflection of dissenting voices.
9.3.5 Extending Organisational Boundaries: The Inclusion of the Environment and the Social

A further assumption that appears in the discourse of sustainable development analysed here, in particular within the theme of organisational sustainable development as a balancing act, is that the environment and the social are constituted as an essential part of the organisation. As such they can be read as being included within the boundaries of the organisation.

Within the organisational discourse, and via the triple bottom line, the economic, environmental and social are all considered to be intricately linked. As NIWA (1997, p. 4) identifies “a sustainable economy requires a sustainable environment”. This linking of the economic/environmental/social, and the inclusion of these within the realm of the organisation, can be read as differing from traditional approaches where such elements are excluded or externalised. However, this assumption has effects as the integration of the organisation/environment/society is undertaken in a way that centralises and prioritises the organisation, thus constituting power relations which legitimise the organisation.

Within the organisational discourse analysed, sustainable development is about accountability and transparency (discussed in the previous chapter) and relationship and stakeholder management.

Partnerships making a difference for a truly clean, green New Zealand (Landcare Research, 2001, p. 25).

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 (Watercare Services, 2001, p. 35)

However, while being recognised as important to the organisation it is how these relationships and stakeholders are ‘managed’ that results in ideological effects.

First, within the texts it is clear that organisations see themselves as central to the environment and to the social. This constitution of organisations as central is seen in the Watercare Services Sustainability Balancing diagram (Figure 8) presented and
discussed in Chapter Seven (see also Tregidga & Milne, 2006) and in the following two extracts.

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 Services, 1998-99, p.40).

Shell believes that a healthy and prosperous society is built on good business principles, so we see value in young people learning good business skills and experiencing for themselves the challenges and fun in running a business (Shell NZ, 2001/2002, p. 19).

Therefore, once it has been acknowledged that the environment and the social are included within the boundaries of organisations and that organisations are central (indeed pivotal), the assumption discussed above, that the environment can and should be managed by organisations, has an effect. While I have already identified that organisations clearly take a managing position when it comes to the consideration of the environment, this managing role can also be seen to affect stakeholder relationships and how these are carried out. Within the texts, there is a clear assumption that relationships with stakeholders should be ‘managed’ and furthermore that organisations have control over this managing process.

These stakeholders are the shareholders, employees, customers, suppliers and last but not least, community. Hubbard Foods Ltd recognises that the Company must look after the interests of all these stakeholders and, where necessary, manage any competing claims (Hubbard Foods, 2000-01, p. 3).

The effect of such a position is that organisations are constituted as central, and as logically and legitimately exercising power. This effect is made possible due to the representations of sustainable organisations within the discourse as outlined in the previous chapter.

While it is recognised that the inclusion of the environment and the social within the boundaries of organisations represents a break with traditional approaches to organising where such elements were externalised (Perrow, 1997), the effect of this break is one which leads to further control by organisations. Therefore, rather than being emancipated through their acknowledgement, the environment and the social are subjected to greater control. This fits with the concerns of Cooper (1995), Puxty (1986; 1991), and Tinker et al. (1991) raised in Chapter Four who suggest a
‘colonization’ of the environment by accounting and subsequently a legitimation, or extension, of current systems and structures of domination and exploitation.

In addition to increasing the exercise of power, and the authority and control of organisations in relation to the environment and society, the extension of organisational boundaries has a further effect. When considering the environment and the social, organisations do so at a local or organisational level, that is, focus on the environment and stakeholders that are directly related to the particular organisation, both now and potentially in the future. As such, both immediate stakeholders and future stakeholders are considered (if not engaged with). Therefore, included within this assumption is long-term decision making for intergenerational equity.

Ensuring intergenerational equity across all aspects of the business is a major driver as the company seeks to ensure sustainable profitability by balancing the needs of today’s customers with the likely requirements of future generations (Metrowater, 2002, p. 1).

People broadly accept sustainability to mean a state where the demands placed on the environment and business can be met without reducing the capacity to provide for future generations (Orion, 2002, p. 6).

However, this local and organisational centred consideration of stakeholders results in exclusion. Through considering intergenerational equity from the organisational perspective, potential intergenerational equity of those stakeholders not ‘attached’ to the organisation is excluded (or written out of the texts). Furthermore, the notion of intragenerational equity and justice is excluded. Intragenerational equity, equity within the current generation and concerned with such issues as the elimination of poverty, included in many understandings of the concept of sustainable development (e.g. Dobson, 1999; Jacobs, 1999; Pearce et al., 1989), does not feature within the organisational discourse analysed here. Through considering the environment and the social through the extension of organisational boundaries, organisations’ remain limited in focus.

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4 A similar conclusion is reached by Eden (1994) in her analysis of the International Chamber of Commerce (ICC) construction of sustainable development. While noting that intergenerational equity is the most publicly addressed form of equity addressed by the ICC, intragenerational equity and international equity are largely excluded from the ICC construction.
While it is acknowledged that there has been a change to the organisational assumptions regarding the organisation/environment/society relationship, the effect of such a change can be determined as a further constitution of power relationships and organisational centrality. As such, instead of challenging the legitimacy of the organisation and systems of organising, a further legitimisation of organisations and the organisational role in sustainable development is established.

9.4 Power, Politics and the Counter-hegemonic Potential of the ‘Other’

Most discourse analysts (and probably most researchers in general) would like to contribute, through their research, to changing the world for the better. For discourse analysts, this ambition is often pursued through demonstration of the negative consequences of particular fixations of meaning designed to open up for other ways of understanding the world. They attempt, then, to destabilise prevailing systems of meaning. But an important reason why meaning systems are so stable is that many of our understandings of the world are naturalised; that is, we view them not as understandings of the world but as the world. Therefore, an important discourse analytical aim is to unmask and delineate taken-for-granted, common-sense understandings, transforming them into potential objects for discussion and criticism and, thus, open to change (Jorgensen & Phillips, 2002, p. 178, emphasis in original).

The purpose of this section is to draw on the findings of this research in light of the research aim presented in the introduction to this thesis. The research aim noted in Chapter One was to challenge the constructions of the concept of organisational sustainable development and representations of ‘sustainable organisations’ by opening out and problematising the discourse and discussing some of the taken-for-granted assumptions made by organisations about sustainable development.

In 2000, Gray and Bebbington refer to the counter-hegemonic potential of environmental (or social) accounting. I suggest that if this potential is to be reached we must begin by opening out the discourse in order to begin to question the current systems, models and power relations which many, including Gray and Bebbington (2000), believe is needed for this counter-hegemonic potential to be realised. The aim here is to provide an initial step in this direction. This research provides an initial critical engagement with the organisational discourse on sustainable development.
which needs to be expanded upon and continued. How we might work towards establishing a political debate and dialogue around the concept of sustainable development, in particular sustainable development within the organisational context, is discussed. First, however, I acknowledge and respond to the epistemological difficulties associated with the extract from Jorgensen and Phillips (2002) above by identifying the form of critique undertaken in this research.

Just as I have noted that all discourse is ideological (see Chapter Two), I also recognise that all research is ideological. In recognising the inability to ‘escape ideology’ I attempt not to provide a ‘better’ or ‘truer’ ‘meaning’ of the concept of organisational sustainable development, in other words another ideologically-laden constitution, but to problematise the taken-for-granted, naturalised knowledge that is formulated within the organisational context analysed here. An attempt has been made to first consider how the sustainable development concept and identities of organisations are, and have come to be, understood. Second, I attempt to problematise the taken-for-granted within the discourse through identifying and analysing the ideologically-laden assumptions.

Through starting from a position which recognises that concepts, objects and subjects are constituted through discourse, and are both historically and contextually situated, the discursive approach taken in this research acknowledges that meaning is contingent. This contingency recognises that the meaning of a concept, object or subject could have been something different. Furthermore, ‘meaning’ can never fully be fixed. It has been acknowledged that this unfixed character of the signifier allows space for resistance and change. It is through identifying the current constitutions and their conditions of possibility, and furthermore exposing the taken-for-granted within the discourse, which delimits the possibilities for thinking about the concept and by which it excludes and marginalises, that a foundation for political discussion can begin to be realised.

Within the field of discourse theory Laclau and Mouffe (1985) refer to ‘radical democracy’, a form of positive utopia which research can help to realise (Jorgensen & Phillips, 2002, p. 187). While recognising that full freedom and equality for everyone is impossible, the concept of radical democracy is a utopian ideal which is possible to
strive towards through the attempt to make the discursive space open to more and more areas of political debate regarding equality and freedom. As such, multiplying political spaces and preventing the concentration of how, when and by whom power is exercised are important. Also important are antagonisms or ‘others’ within the discursive field. This research has been undertaken in an attempt to start to acknowledge how such a foundation for democracy, a place where political discussion is able to take place, could be realised. Exposing new areas for discussion and recognising the counter-hegemonic potential of the ‘other’ are considered fundamental to the development of such a democracy.

If political discussion around the concept of organisational sustainable development is to be enabled, then an understanding of the present constitution and its conditions must be analysed. This research has begun to examine not only how the concept of sustainable development and identities of ‘sustainable organisations’ have been constituted within the organisational texts, but has also begun to investigate the conditions which have made these constitutions possible. I have further observed the effects that these constitutions have had in relation to the organisational maintenance of hegemony and ideology. This research has done this in order to work towards empowering and engaging counter-hegemony as:

…it is only from the moment when the democratic discourse becomes available to articulate the different forms of resistance to subordination that the conditions will exist to make possible the struggle against different types of inequality (Laclau & Mouffe, 1985, p. 154).

I believe that it is only through discussion and debate that it will become possible for a more socially and environmentally enabling form of organisational sustainable development to be articulated. While an ‘ideal’ dialogue would engage a range of ‘other’ discourses and subject groups, critical research agendas are perceived as having a role to play in such a discussion and debate.

Through critically analysing the organisational discourse on sustainable development, and engaging with ‘producers’ of such discourse, research agendas can work towards

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5 It is recognised that additional research is needed which investigates the conditions of possibility as a consideration of all contexts and histories falls well outside the scope of this thesis. For example, the context of global capitalism and industry (noted in Chapter One as informing but absent from this research) provides an important condition.
‘effecting’, or making organisations aware of the discourse and its effects. However, it is important to recognise that just because the current constitution of organisational sustainable development can be changed, it does not mean that it can be easily done. While social formations could at all times be different, everything does not change all the time, and the social can not be shaped freely. While meanings are never completely fixed, they are also not completely fluid or open, and the bases of global capitalism are heavily invested in. Furthermore, as the results of this study indicate, organisations do not currently appear to engage with discourses or contexts other than organisational discourses and contexts. Having a non-organisational voice heard (e.g., an academic or groups such as the PCE) is, therefore, likely to be difficult. Organisational constitutions analysed here have a particular history and context, a particular discursive order, which cannot be erased. Moreover, they resonate globally. Engaging with these discourses, without changing one’s own discourse (McGregor, 2004), is likely to prove difficult and frustrating for ‘others’.

If the counter-hegemonic potential of the ‘other’, that is other discourses on the environment and sustainable development, is to be realised, however, the conditions of possibility and the taken-for-granted within the present constructions must be recognised and integrated into the debate. It is only by constantly looking at the possibilities excluded that the social consequences of particular discursive constructions of the social, that power and politics can be realised. It is also through their recognition that counter-hegemony can be leveraged as these areas become opened to political discussion. How research and research agendas may begin to make some steps towards the grandiose aim of political discussion and debate is explored in the following chapter.

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6 An example from my own work (conducted with Markus Milne and Sara Walton) where critical engagement with organisational reporting discourse and organisational ‘producers’ of that discourse can be identified as making an organisation ‘aware of’, and possibly ‘effecting’ their discourse is with the New Zealand company, Watercare Services. ‘Engagement’ with Watercare Services through an initial benchmark study (Milne, Tregidga & Walton, 2003a), and subsequent commissioned report (Milne, Tregidga & Walton, 2003b) and paper (Tregidga & Milne, 2006) has worked towards making Watercare Services consider its reporting language and the messages contained within it. While the effect of this engagement upon the discourse is difficult to ascertain, and likely to be frustratingly limited, this work provides one example as to how alternative discourses can engage in productive dialogue.
9.5 Conclusion

In this chapter I addressed the final research question, ‘what are the apparent effects of these particular constitutions of the concept sustainable development and representations of organisations?’ Furthermore, I discussed how this research, and a continuing research agenda, can works towards the aim of problematising and opening out the discourse of organisational sustainable development.

I have identified that the discourse has resulted in an unquestioning of ‘traditional’ approaches to management and organising and a position where the exercise of power and authority by organisations, in relation to the environment and society, has potentially been expanded. The establishment of an articulation of sustainable development which contains several ‘organisational friendly’ particulars, yet remains largely universal, and the constitution of the ‘right to speak’ within the debate through particular representations of organisational identity, results in a potentially hegemonic constitution of the concept, and one which is likely to have significant effects in the discursive struggle surrounding sustainable development.

I have also considered the effects of these constructions through an analysis of the ideologically-laden assumptions embedded in the discourse of organisational sustainable development. How power and politics have resulted in the exclusion or marginalisation as well as how they have worked through presenting the taken-for-granted has been investigated. This analysis has then been drawn upon to identify how this research attempts to provide an initial step towards establishing space for political discussion and recognising the possibility for counter-hegemony. The following chapter concludes this thesis by reiterating the main findings, and identifying research limitations. I also suggest directions where future research can expand, and depart from the study presented here.
Chapter Ten: Reflecting on Organisational Sustainable Development and ‘Sustainable Organisations’

10.1 Introduction

Within the organisational context, is sustainable development no more than corporate social responsibility, an attitude of ‘enlightened self interest’? And, if so, what are the potential consequences of such a construction?

This is the question I posed as the beginning of this thesis. As a researcher and citizen I noted concern with the way in which the organisation/environment relationship is constituted. After carrying out this research I am left with a feeling that my concerns are valid. Like Gray and Bebbington (2000) and others, I believe that for ‘the planet to be safe in the hands of business and accounting’, ‘real’ changes are needed. This research has examined how sustainable development is constituted by a group of organisations within a set of reports. I found, among other things, that: sustainable development is constituted as ‘enlightened self-interest’; there is a failure to seriously engage in discussion surrounding tensions between sustainability and growth; an organisation-centric perspective is taken; and, primacy is being placed on economic rationality while issues of equity (in particular intragenerational equity) and justice are marginalised. These findings suggest, to me, that such ‘real’ change is far from occurring.

In this, the final chapter of this thesis, I attempt to provide some kind of closure. I identify the contributions of the research, consider the research’s limits and limitations and recognise opportunities for subsequent research. This concluding chapter is structured as follows. In the first section (Section 10.2) I reflect on the research. Here, I briefly revisit the research questions, summarise and conclude the main research findings. In Section 10.3, contributions to theory and method are highlighted and the intended aim to contribute to practice reflected upon. Future directions are acknowledged in Section 10.4. In that section I recognise the limits and
limitations of this research and consider directions where future research can provide further insights and engage in the research aim of opening out and problematising the discourse of sustainable development within the organisational context. Section 10.5 makes some concluding comments.

10.2 Reflecting on the Research

10.2.1 Reflecting on the Constitution of Organisational Sustainable Development

The first question that this research set out to address was: 'how is 'organisational sustainable development' constituted within NZBCSD member reports and how have these constitutions changed/remained unchanged over time?' I explored this question, most specifically in Chapter Seven, through examining serious speech acts and themes which together constitute the concept of sustainable development in particular ways.

My analysis of the archive of texts identified that constitutions of sustainable development within this context are often economic and/or organisation focused. I further acknowledged that overall these constitutions do not challenge the traditional economic objective of organisations; in fact, I have suggested that they reinforce them by extending organisational management and control. Significantly, I noted that the themes of enlightened self-interest and balancing (and hence trade-offs) become increasingly prominent in later reporting years. Such a trend within the maturing of the discourse suggests, that within the organisational context, sustainable development may be, or becoming increasingly to be, an attitude of enlightened self-interest. Constituting sustainable development as enlightened self-interest is something which I find concerning and potentially limiting. For me, such a constitution raises concerns surrounding the level of change which will occur, or can occur, under such a perspective. For example, if an initiative has clear environmental, social and/or economic 'benefits' but does not result in a 'win' for the organisation, to what extent can such an initiative be realised under this perspective?
Furthermore, it can be acknowledged that the discourse of sustainable development analysed here does not represent a fundamental challenge to the existing structures of organisations and, therefore, does not, according to the critical school, represent an environmentally or socially-enabling discourse. Moreover, Puxty’s (1986; 1991) legitimation concerns and Tinker et al’s (1991, p. 29, emphasis in original) suggestion that “middle-of-the-road thinking implicitly champions the status quo”, appear germane. Dialogue positioning sustainable development as something that organisations are “already doing” and in control of (e.g., organisations balancing environmental/social/economic) suggest that domination and exploitative structures, which according to Puxty are the cause of the ‘problems’ which social and environmental accounting attempt to address, have not been dissolved.

10.2.2 Reflecting on the Constitution of ‘Sustainable Organisations’

The second question that this research addressed was: ‘how are ‘sustainable organisations’ represented within NZBCSD member reports and how have these representations changed/remaining unchanged over time?’ In examining this question I analysed how organisations were represented in the texts in relation to sustainable development.

While I found that there is a notable absence of statements definitively stating what ‘sustainable organisations’ are, I noted that several things were identified that organisations must be in order to be sustainable. The most prominent, and to me concerning, of these was the claim that organisations must be financially sound or profitable ahead of all else. Financial soundness or profitability was often rationalised on the basis of sustainable development by stating that organisations need to be profitable in order to discharge accountabilities required by sustainable development and to meet stakeholder needs. While the need for organisations to be financially sound or profitable would be commonly agreed upon by many, I find this perspective discomforting as it once more places emphasis on the economic and does not challenge, and potentially reinforces, traditional models of organisations. Moreover, this perspective represents short-term thinking.
The organisation-centric position constituted in the statements and themes representing 'sustainable organisations' focus upon (relatively) short-term organisational success, survival and continuation. A result of this organisation-centric position is a subjugation of the environment and an absence of emphasis on the survival and long-term 'success' of the environment. Moreover, whether or not some organisations could in fact exist under models of sustainability (e.g., those in extractive and polluting industries or those built on the basis of growth and consumerism) is left unacknowledged. Subsequently the challenges to organisations and organising posed by sustainable development are left unaddressed and, I believe, the counter-hegemonic potential of sustainable development left unrealised.

Characteristics of sustainable organisations constituted within the texts have also been noted. Positions of trust, honesty and responsibility can be seen to be established through the representation of organisations as responsible and committed to society and the natural environment and also as transparent and accountable, while characteristics of knowledgeable and importance can be seen to be constituted through representations of organisations as leaders, providers and protectors. These characteristics, I argue, work to engender a 'trust us' attitude while also (re)constituting the human-nature dualism through the articulation of hierarchy. Moreover, a hierarchical and dualistic relationship is not only constituted as organisations over the environment, but also as organisations over aspects of the social. This coupled with the increasing role of organisations within the interactions of society (e.g., the provider of social services such as education) positions organisations in a way that I find discomforting, as in my opinion, the positions for organisations constituted further entrenches the environment and social in relations of power; furthermore they are power relations within which organisations retain authority.

Both the constitution of the concept and representations of organisations are related to a set of conditions which have made them possible. These conditions were the focus of the third research question.
10.2.3 Reflecting on the Conditions which have made these Constitutions Possible

This research sought not only to understand or interpret the constitutions of organisational sustainable development and sustainable organisations but also to consider the conditions which have affected the way they have been understood. The third question this research addressed was: 'what are the conditions which have made these constitutions possible?'

Throughout this research I have considered the context within which the concept of organisational sustainable development and representations of organisations emerged. I have argued that, due to the contested, political and floating nature of the concept sustainable development different meanings are not only likely but inevitable as the term appears in different contexts where particular conditions exist. While links with many aspects of context have been noted (e.g., links to the RMA, NZBCSD and GRI Guidelines), I revisit two major observations relating to the discourse’s conditions of possibility in this concluding chapter.

First, I return to the previous discussions surrounding the Brundtland articulation of sustainable development and its role within the establishment of the organisational sustainable development discourse analysed here. In earlier chapters I noted that the shortened Brundtland definition represents an important and universal articulation of sustainable development. My analysis identified that the ‘commonly accepted’ Brundtland definition was the main influence when NZBCSD members defined the concept in the reports. I further noted that organisations often ‘personalise’ or ‘alter’ the definition adding organisational particulars. As such, universality, the condition which made the Brundtland articulation hegemonic, is also the condition which has constituted discursive space (i.e. constituted the first level of meaning identified by Jacobs (1999) leaving the second level open to contestation) and the space within which the hegemonic struggle to fill that space occurs. Moreover, the universal Brundtland articulation has not only provided an articulation by which organisations can particularise, but also has helped organisations gain consent of the social through association; the organisational articulation seems suitable/accurate because it fits under this established, and largely agreed with, position. My concern in relation to
these observations is that the constitution of organisational sustainable development will be read as synonymous with the sustainable development referred to by the Brundtland Commission, or perhaps more worryingly, the form of sustainable development constituted within organisations begins to colonise the broader discourse of sustainable development; constitutes the first level of meaning. The hegemonic potential of organisational discourse, discussed previously and returned to below, makes this concern particularly unsettling.

The second major observation in relation to the conditions which have made these particular constitutions possible returned to here in this concluding chapter is the identification that the discourse of organisational sustainable development analysed here can be seen to involve what Fairclough (2005) refers to as ‘rew weaving’. The organisational discourse on sustainable development within this particular context involves a reweaving on the discourses of environmentalism and sustainable development with the discourses of organisations and accounting. However, while I have noted that this ‘rew weaving’ has occurred, through an analysis of the ideologically-laden assumptions underpinning the discourse and the identification of the continuation of many ‘organisational ideologies’, I have acknowledged the predominant influence of the discourses of organisations and accounting and noted that much of the substance relating to the social and to the environment (e.g., notions of limits and equity) is left out. The analysis of ideologies was one aspect of considering the effects of the discourse. It is to this fourth research question that I now turn.

10.2.4 Reflecting on the Apparent Effects of the Constitutions of the Concept and Representations of Organisations

The fourth and final question addressed in this research was: ‘what are the apparent effects of these particular constitutions of the concept sustainable development and representations of organisations? To explore these effects, the related concepts of hegemony and ideology were drawn upon.

First, I considered the effects of the constitution of the concept and the representations of organisations in relation to hegemony. I acknowledged that the organisational
CHAPTER TEN: REFLECTING ON ORGANISATIONAL SUSTAINABLE DEVELOPMENT AND 'SUSTAINABLE ORGANISATIONS'

discourse of sustainable development is a response to the hegemonic threat posed by sustainable development and therefore can be read as political and as an attempt to fill the discursive space of sustainable development. Furthermore, it can be read as an attempt to maintain hegemony over the discourse of organising and how organisations ‘should’ function. The hegemonic potential of the discourse and the establishment of a ‘right to speak’ are considered important effects of the discourse.

I recognised that, while containing some organisational particulars such as organisation-centredness, a primacy on the economic and an unquestioning of growth, the discourse of organisational sustainable development remains somewhat universal. Drawing on Laclau and Mouffe’s (1985) discourse theory, this somewhat empty and universal nature of the discourse is considered to represent hegemonic potential as the discourse maintains the ability to accommodate a range of other particulars and to gain consent of the social. Through the identification of the hegemonic potential of the discourse and the established right to speak (resulting from the way the concept and identity of organisations are constructed within the discourse) I noted the potentially performative effects of the discourse. One potential effect, and concern noted, was the ability of the discourse to influence the broader context; that is it not only has an effect on constitutions within the organisational context but has potential effects on the concept and notions of ‘sustainable organisations’ within the broader context of sustainability. While I have not examined to what extent this effect on the broader context is currently occurring, I identify it below as an area for future investigation.

Second, I considered the political process whereby not only is knowledge produced but alternative knowledges become marginalised or excluded. I examined this knowledge production and exclusion, and its effects, through a consideration of ideologically-laden (taken-for-granted) assumptions embedded in the texts. From an analysis of these assumptions I noted that not only were they un-challenging of organisations but also legitimised organisations and marginalised alternative, potentially radical, understandings. What I found to be two of the most concerning marginalisations or exclusions were the forms of equity produced and excluded in the discourse and also absence of discussion surrounding the tensions between sustainable development and growth.
My analysis indicates that by containing an organisation-centric conceptualisation of sustainable development, reports focus on the immediate stakeholders of the organisation (both present and future), and exclude broader notions of intergenerational (those not associated with particular organisations) and notions of intragenerational equity. A consideration of the world’s poor and an elimination of poverty are, to me - and others including the Brundtland Commission, an important component of sustainable development. Their exclusion from the discourse is troublesome. A further dialogue which I consider to be central in any discussion of sustainability is a consideration of the growth and sustainable development tension. The organisational discourse analysed has avoided, through reference to eco-efficiencies for example, such a discussion. Like the exclusion of discussions of intragenerational equity, the failure to address the tensions surrounding growth results in a particular constitution of sustainable development. This constitution is an attempt to substantially (re)create the ‘meaning’ of sustainable development, in the organisations (self) interest. Therefore, if we want to engage in discussions about ‘sustainable development’ we must do more than assist organisations to sustain (or be seen to sustain) ‘themselves’, we must ‘unmask’ such exclusions or absences and ‘(re)introduce’ them into discussions.

From these research findings I have attempted to provide an initial analysis of the discourse of organisational sustainable development with links to the broader discourse of sustainability. This, I believe, is the first step to working towards the research aim of problematising the discourse. If political discussion is to be enabled I have noted that further critical engagement with the discourse is needed. The ability and space for counter-hegemonies has been noted. If that counter-hegemonic potential of ‘others’ is to be realised then the taken-for-granted, marginalisations and exclusions of the present constructions must be recognised and integrated into the debate. It is only through looking at that which has been excluded that social consequences, power and politics can be realised. How this research has contributed to this research aim and others, along with how further research and research agendas can move forward, is now acknowledged.
10.3 Research Contribution

When beginning this research I set out with the intentions of making contributions to the three areas of theoretical development, analytical method and practice. These intentions were indicated in the opening chapter of this thesis. I now reflect on these intentions identifying how such contributions have been made in the areas of theoretical development and analytical method and how the intended contribution to practice is left largely outstanding. The intended contribution to practice is reflected upon highlighting its problematic nature due to the research approach, research aim, and my overly ambitious intentions. However, how this research has made some initial progress towards a contribution to practice is acknowledged along with, in the following section, a discussion of how future research can contribute further to achieve this unrealised aim.

One of my main aims has been to contribute to the theoretical development of sustainable development, in particular sustainable development within organisations. This contribution has been achieved through the discursive theorisation of sustainable development and an initial opening out of the discursive debate surrounding the concept of organisational sustainable development. Through considering the concept of sustainable development through the lens of discourse theory, an alternative framework from that of much of the ‘mainstream’ literature is provided.

Using this framework I identified serious speech acts which constitute sustainable development as well as highlighted six themes employed within the discourse when representing sustainable development. These themes were: 1) enlightened self-interest and the business case; 2) organisational sustainable development as a balancing act; 3) organisational sustainable development as necessary and important; 4) being sustainable: a responsibility and/or obligation; 5) the challenge and opportunity of organisational sustainable development; and 6) sustainable development: a new or old concept. When analysing how organisational identities are constructed in relation to sustainable development I focused on representations of ‘sustainable organisations within the texts and identified and examined five such representations: 1) ‘sustainable organisations as providers; 2) organisations as leaders
in sustainable development; 3) ‘sustainable organisations’ as responsible and committed; 4) ‘sustainable organisations’ as protectors; and 5) ‘sustainable organisations’ as accountable and transparent.

Through examining the constitution of the concept of organisational sustainable development through a discursive framework, exploring the discourses conditions of possibility and the ideologically-laden assumptions, this research has not only, through an ‘unpacking’ of the production of social reality, identified what has become thinkable, but also identified that which has been removed from the debate. I have, therefore, not only provided some of the initial groundwork for beginning to think about organisational sustainable development in alternative ways but also begun to identify how political discussion can be encouraged and enabled through the identification of both the ability to, and space for, resistance.

Furthermore, I set out to make a contribution to analytical method. I have identified that discourse analysis as a method has been severely underutilised within the study of organisational reporting, in particular reporting on the environment and the society. This research has added to and extended the work previously undertaken by Laine (2005), Livesey (2002b), Livesey and Kearins (2002), Milne et al. (2004), and Tregidga and Milne (2006). This research, along with the work listed above, has demonstrated the value of a discursive approach in the study of organisational social and environmental reporting. Through taking a discourse analytic approach the constitution of phenomena within organisational reports is able to be examined along with an analysis of power relations and politics.

I have argued that context specific examinations of the concept of sustainable development are necessary and have utilised discourse theory to provide an alternative theorisation of the concept from that found in the ‘traditional’ or ‘mainstream’ literature. Discourse theory, I suggest, provides a productive and beneficial way of analysing the contested and political nature of sustainable development and provides ‘space’ for conceptualising counter-hegemonies and change. I have shown how a discourse analysis can analyse the constitution of both concepts and identities associated with sustainable development. Discourse analysis, in this research, has offered a useful approach to not only analyse how the concept of organisational
sustainable development is constituted but also to problematise and denaturalise that which has become taken-for-granted. It is through analysing organisational reports using a discourse analytical method, and highlighting the benefits of such an approach, that this research has made a contribution to analytical method.

Last, when beginning this research I hoped to make a contribution to the ‘practice’ of organisational sustainable development. I recognise that how organisational sustainable development is constituted and represented has particular political, ethical and economic consequences. I also acknowledge that the language we use, in the form of statements that define, analyse, theorise and describe organisational sustainable development produce a certain kind of knowledge of the concept that can be deployed in practice. It was by examining the knowledge of sustainable development produced within organisations, and the role of the report in constituting and conveying this representation, that I wished to make a contribution to practice. While recognising progress towards this aim, it is acknowledged that the intention of contributing to practice has not been achieved. I now reflect on this intended contribution and progress towards achieving it.

Through taking a discursive approach in this research I have engaged with the concept of organisational sustainable development as constituted within the organisational report at a theoretical and methodological level. While this approach has led to insights and an understanding of the concept within the organisational context, it is recognised that I have not engaged with the phenomena at the level of practice. In retrospect, the research aim of understanding and destabilising the organisational discourse on sustainable development and the scope of engaging with the discourse through the organisational report made the intended contribution to practice both overly ambitious and misguided. However, in reflecting on this aim, I do acknowledge that this research has provided a valuable step towards achieving a contribution to practice.
While not engaging with practice or the practitioner community, this research has provided insights into the constitution of sustainable development within the organisational context and the representation of the concept and representations of sustainable organisations through the organisational report. I believe that this research, and the understanding gained of the knowledge produced within the archive analysed, is a valuable step towards contributing to practice and ‘disturbing’ knowledge in the area of ‘sustainability reporting’ within organisations. Further studies which build on this research and engage with practice and the practitioner community is however needed in order to operationalise this contribution. How this engagement with practice can be achieved, along with additional areas where it is believed future research would be beneficial, is considered in the following section (Section 10.4).

10.4 Limits, Limitations and Future Directions

This section explores a relatively comprehensive agenda where future research can build on this investigation. I consider the limits and limitations of this research and recognise opportunities where future research can build on the three areas of theory development, analytical method and practice to provide further insights and engage in the research aim of problematisation. The directions for future research put forth here are focused on continuing the poststructuralist project of analysing and problematising the discourse of organisational sustainable development, working towards creating space and locations where political discussion may take place, and engaging with reporting in particular, including the ‘practice’ of ‘sustainability’ reporting.

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1 While this particular research has not engaged with practice or the practitioner community, previous research related to this work, part of a broader research project has (see Footnote 7 Chapter Nine). How this particular research may be extended, and additionally how future research can engage at the level of practice is discussed below.

2 In addition to future research in the area I recognise that through beginning a teaching career I have the opportunity to engage students in discussions surrounding sustainable development and organisations and acknowledge this avenue as a future way I may be able to ‘influence’ practice.
At the level of theoretical development this research has begun to construct an understanding of the concept of sustainable development using discourse theory. It has demonstrated that discourse theory is a valuable and useful theoretical lens through which to examine the social and political concept of sustainable development. However, this study has, by necessity, been limited to a consideration of the concept of sustainable development itself. A number of related social and political concepts have been left unaddressed, for example the concept of ‘nature’. ‘Nature’, or the ‘natural’, is a fundamental underlying concept to sustainable development and questions addressing what nature ‘means’, including what nature means to organisations, are needed to be asked in order to add insight and understanding. This understanding will also be valuable in moving towards an emancipation of nature from power and inherent dualisms within the discourse. Discourse provides a relevant and productive theoretical lens through which to explore these social and political concepts and, as such, it is believed that further research and development in this area would be beneficial.

Another key contribution of discourse theory is the ability to investigate how language does and does not bring about organisational legitimation. While the production of organisational legitimacy has been an element considered in this research, I believe, further work in this area is needed. While literature refers to notions of ‘capture’, ‘hijack’, ‘appropriation’, and ‘co-option’ (for example see Ball et al., 2000; Eden, 1994; Eder, 1996a; Hajer & Fischer, 1999; Larrinaga-Gonzalez & Bebbington, 2001; Milne et al., 2006; Sachs, 1999; Welford, 1997), more subtle aspects of legitimation have the potential to be considered through further theoretical development of a discursive approach to sustainable development. Further critical investigation on how the organisational discourse on sustainable development produces (or alternatively does not produce) organisational legitimacy, either intentionally or otherwise, is required. I once again advocate a return to, and further theoretical development drawing on a discursive framework of, the debate between the ‘critical school’ (i.e., Cooper, 1995; Puxty, 1988; 1991; Tinker et al., 1991) and others (including Gray et al., 1988; Gray et al., 1991; Owen et al., 1997). Such a development, I would argue, (re)constructing the links between discourse and legitimacy within the organisational sustainable development and social and environmental accounting debate, would provide an extension of legitimation theory.
within social and environmental accounting, reporting and communication research. This theory development would enable a framework which would further facilitate the investigation and production of truths and power and the legitimation effects that they produce. Such legitimation studies would also benefit from a researcher’s engagement with audiences, something which is absent from this research.

As promoted here, discourse theory allows the micro and macro contexts to be linked. The text-context relationship is fundamental to analyses of organisational environmental and social reports, and therefore further theoretical consideration (and subsequent analysis) of these links is needed. Through recognising the effects of contexts on texts and texts on context,\(^3\) greater insight can be gained into the organisational discourse on sustainable development. Further insight into these links and theoretical development, perhaps through a consideration of institutional effects of discourse (Phillips et al., 2004) as well as stronger links to global capitalism and understandings of competition, would be advantageous. Furthermore, when thinking about the text-context link, an opportunity exists for research which looks at the discourse of international reporters. Focusing on an international archive of reports\(^4\) would allow further insight into the text-context relationship. Comparisons between this ‘international organisational sustainable development discourse’ and the findings drawn here could also be undertaken.

This research has built on a number of studies analysing discourse and language within sustainable development research (e.g., Bebbington & Thomson, 1996; Crane, 2000; Fineman, 1996; O’Dwyer, 2002; 2003; Springett, 2003) and organisational reporting on the environment and society (Buhr & Reiter, 2006; Laine; 2005; Livesey, 2002b; Livesey & Kearins, 2002; Milne et al., 2004; Tregidga & Milne, 2006). However, there are still a vast number of research opportunities in this field drawing on discourse analytic methods. Areas where such opportunities exist are in relation to extending the use of discourse analysis to discourses of sustainable development (including further analysis of the organisational discourse on sustainable development

\(^3\) Previous research which I have been involved in which investigates more closely the text-context link are Milne et al. (2004) and Tregidga & Milne (2006).

\(^4\) Such as that excluded from this analysis, see Chapter Five.
development) and the use of discourse analysis to address gaps in the reporting literature acknowledged in Chapter Four.\(^5\)

If the research aim of problematisation and allowing ‘other’ voices to pervade the discourse is to be achieved, further analysis of the organisational sustainable development discourse is needed. Multiple opportunities to critically investigate the discourses of organisations in relation to sustainable development, as well as investigate the ‘engagement’ of organisational discourses with ‘other’ voices, exist. Analysis of alternative media which constructs organisational sustainable development would be beneficial. This research is limited to an analysis of organisational reports. The inclusion of one media when informing studies has been noted as a limitation by some (e.g., Holland & Foo, 2003; Unerman, 2000) and while this decision to focus on the organisational report was reflected upon in Chapter Five, it is noted that an analysis of other media would be beneficial in bringing further insight into the discourse.

An analysis of counter-hegemonies and resistance in the discourse of organisational sustainable development is an area where future research, using discourse as an analytic method, would contribute to knowledge. This research analysed the discourse of the organisational report where such resistance is ‘closed down’ or marginalised. However, an analysis of the discourse of public engagements over sustainable development and sustainability issues between organisations and ‘others’ would be valuable in investigating counter-hegemonies and resistance to discourse. Such studies could be undertaken at the broad or macro level, for example a broad based analysis of UNCED proceedings or similar, where discursive struggles and power could be analysed. However, smaller, local-based studies are also advocated which are likely to result in closer examinations. For example, in the New Zealand context, the competing discourses of the BRT, PCE and NZBCSD could be studied, or discursive struggles over RMA consents or community engagement exercises could be analysed to investigate counter-hegemonies, resistance and power.

\(^5\) See Tregidga, Milne & Kearins (2006) for a further discussion on the value of discourse theory and method in the study of corporate social and environmental reporting.
Furthermore this research focused on the discourse of the organisational report. As identified in Chapter Four, a number of gaps exist in the social and environmental reporting literature which, I would argue, discourse analysis could work towards addressing. It was noted in Chapter Four that while the areas of ‘what’ is reported, ‘how much’ is reported and ‘why’ information is reported have been fairly well researched, the ‘how’ of reporting, and subsequently ‘to what effect’, research into how information is both constructed and communicated and its consequences, are at present underdeveloped. I note that discourse analytical studies into three areas would be beneficial in extending and departing from the research conducted here.

First, research investigating the production of organisational messages on sustainable development, the environment and the social is needed. For example, a focus on why report producers say what they say, what was ‘intended’ by the message, rather than a focus on why the report itself was produced (Adams, 2002; Campbell, 2000) could be undertaken. Second, a focus on the construction of the message itself, what is said and what is not said (carrying on from the focus taken in this research), could be undertaken to assist in providing insight into the construction of organisational messages and provide some insight into the messages. The third and final area identified here for how the method of discourse analysis could be extended upon in the future to provide insight into the area of organisational reporting on the environment and society is an analysis on the consumption of the messages which such reports contain. Exploring the impact of the discourse on users is as yet not investigated and consequently we know little about the consumption and interpretation of these messages. As such this area remains open for investigation.

An additional area where further research is needed in order to create political discussion around the concept of organisational sustainable development is engagement at the level of ‘practice’. As acknowledged, this research was limited to engagement with the discourse at the level of theory and method and as such did not achieve its intention of contributing at the level of practice (see Van de Ven and Johnson (2006) for a discussion on the gap between theory and practice). Several research opportunities and directions for engaging at the level of practice do however exist. Engaging in research and feeding research results back to organisations and report producers could help work towards increasing awareness and knowledge in the
area through communicating the role of language and reporting texts in the construction and representation of objects, concepts and subjects. Also, just as I noted above that there are opportunities to analyse the interplay of discourses in public arenas and forums surrounding sustainable development, I also see that there are opportunities to create engagements. Providing antagonisms (e.g., critically engaging with the discourse and feeding this analysis back to organisations) as well as providing and engaging in public discussions (e.g., at public forums or through establishment of, or contribution to, a website engaging in these issues) could all be part of a larger research agenda which critically engages with the issues and discourse at the level of practice.

10.5 Closing Comments

This research concludes how it began – with a concern for the environment and unease with current constitutions of the organisation/environment relationship. Through undertaking this research I believe that within the organisational context sustainable development is no more than corporate social responsibility, an attitude of enlightened self-interest. I also believe that the potential consequences of such a construction are continued environmental degradation and social injustices. While I have noted that the ability to change this discourse is far from easy, and perhaps frustratingly impossible, I have identified space for resistance and a role for the researcher and the insights that they can provide. It is hoped that this research provides some such insight which can provide a beginning and a departure for subsequent thinking.
POWER AND POLITICS OF ORGANISATIONAL SUSTAINABLE DEVELOPMENT
References


GRI (Global Reporting Initiative). (2002). *Sustainability reporting guidelines*.


from the 5th Australasian Conference on Social and Environmental Accounting Research, Wellington, New Zealand, 22-24 November.


## Appendix A: NZBCSD Member Organisations as at 25th November 2003

<table>
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<tr>
<th>Company Name</th>
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Note:
LATE: Local Area Trading Enterprise
SOE: State Owned Enterprise
CRI: Crown Research Institute
Council Organisation: A council organisation is an organisation where a city or district council controls any portion of voting rights or rights to appoint directors
## Appendix B: List of Reports

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<td>2001</td>
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<td>Financials (PwC)</td>
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<td>Port of Tauranga</td>
<td>Annual Report 2001: Leading through Innovation &amp; Commitment</td>
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<td>Richmond</td>
<td>Annual Report 2001</td>
<td>2001</td>
<td>Financials (Deloitte Touche Tohmatsu)</td>
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351
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<td>Yes (URS &amp; Deloitte Touche Tohmatsu)</td>
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<td>44</td>
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<td>Fonterra Co-operative Group</td>
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<td>37</td>
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<td>73</td>
<td>Financials</td>
<td>No</td>
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<td>Landcare Research/ Manaaki Whenua</td>
<td>2002 Annual Report: For all dimensions of our performance</td>
<td>93</td>
<td>Yes (Tonkin &amp; Taylor and Audit New Zealand)</td>
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<td>Financials and some performance information (Audit New Zealand)</td>
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<td>78</td>
<td>Financials (Ernst &amp; Young)</td>
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<td>MWH (NZ Ltd)</td>
<td>Triple Bottom Line Report Year Ending December 2002: Produced for the MWH (NZ Ltd) Management Team</td>
<td>64</td>
<td>Economic and Financial Sections (Deloitte Touche Tohmatsu)</td>
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<td>Year</td>
<td>Financials</td>
<td>Audit/Consultant</td>
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<td>Port of Tauranga</td>
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<td>2002</td>
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<td>Waste Management NZ Ltd.</td>
<td>Annual Report 2003 – The World Won't Change Overnight... But we're doing all we can to sustain real change</td>
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Appendix C: Report Worksheet
(Report worksheet developed during the reading of the reports – see Chapter Five for discussion)

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1) How is SD constituted?
SD is...?
TBL/SM is...?
Environmental/Social/Economic Performance is...?

Themes...

How is the environment/society/economy constituted?

Themes...

2) How is the ‘sustainable organisation’ represented?
To be sustainable an organisation must...

The sustainable organisation is...

Themes...

3) To what effect – embedded ideologies?

4) What are the conditions that make this constitution possible?
Statements about context

General Observations
Appendix D: Additional Extracts for Chapter Seven

This appendix contains additional extracts in support of the discussion undertaken in Chapter Seven: Constituting Organisational Sustainable Development. These additional extracts are drawn from the individual report analysis templates compiled during the report analysis process (see Chapter Five for a discussion of this process).

Appendix D is structured following the layout and presentation of data in Chapter Seven. Each section begins with a spreadsheet identifying the reports from which texts extracts were taken during the analysis process and from which key themes were ‘decided upon’ during stage three of analysis. These spreadsheets are followed by tables containing these extracts. While the spreadsheets do not represent all the occurrences of the theme within the texts, nor are they able to show the full extent (i.e. number of times the theme occurred in each report) or the effect of the theme (defined in Chapter Five), they do give the reader an indication of the themes ‘presence’ within the texts. This appendix is, therefore, not intended to represent all possible occurrences or possible extracts from the reports but is intended to support and add to those extracts I identify and examine in Chapter Seven.
‘Sustainable Development is...’ Constituting Sustainable Development with (un)Certainty

Serious Speech Acts Defining Sustainable Development

- 3M New Zealand Ltd
- BP Oil New Zealand Ltd
- City Care Ltd
- Cowper Campbell
- DB Breweries Ltd
- Deloitte Touche Tohmatsu
- Fonterra Co-operative Group Ltd
- Griffins Foods Ltd
- Holcim (formerly Milburn) NZ Ltd
- Honda New Zealand Ltd
- Hubbard Foods Ltd
- IAG New Zealand Ltd
- Infrastructure Auckland
- InterfaceNZ
- Landcare Research
- Living Earth Ltd
- Meridian Energy Ltd
- Metro Water Ltd
- Mighty River Power Ltd
- Minster Ellison Rudd Watts
- Money Matters (NZ) Ltd
- Morel & Co
- MWH New Zealand Ltd
- NIWA
- Oron New Zealand Ltd
- Palliser Estate Wines of Martinborough
- Port of Tauranga Ltd
- Ports of Auckland
- PricewaterhouseCoopers
- Richmond Ltd
- Sanford Ltd
- Shell New Zealand Ltd
- Telecom New Zealand Ltd
- The Boston Consulting Group
- The Warehouse Group Ltd
- Toyota New Zealand Ltd
- Transfield Services (New Zealand) Ltd
- Transpower New Zealand Ltd
- Tranz Rail Ltd
- TrustPower Ltd
- Urgent Couriers Ltd
- URS New Zealand Ltd
- Vector Ltd
- Vodafone New Zealand Ltd
- Waste Management NZ Ltd
- Watercare Services Ltd
- Westpac

extracts taken from report
no extracts taken from report
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<th>Extract</th>
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<td>2000</td>
<td>sustainable development</td>
<td>The Company also supports the Sustainable Development concept of &quot;meeting the needs of the future without compromising the ability of future generations to meet their own needs&quot; (Milburn (now Holcim), 2000, p.17).</td>
</tr>
<tr>
<td>2000</td>
<td>sustainable development</td>
<td>Sustainability – Refers to sustainable management, meaning to manage &quot;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 well-being and for their health and safety&quot; (The Resource Management Act 1991) (Landcare Research, 1999-2000, p. 55).</td>
</tr>
<tr>
<td>2000</td>
<td>sustainable development</td>
<td>To do better, Shell strongly believes in the principle of sustainable development – looking after the future today. In practice this means meeting the energy and service needs of businesses, households and individuals, as well as protecting the environment and helping communities (Shell NZ, 2000, p.1).</td>
</tr>
<tr>
<td>2000</td>
<td>sustainable development</td>
<td>Being innovative and sustainable is all about meeting the needs of the present without compromising the future (Shell NZ, 2000, p. ii).</td>
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<td>2000</td>
<td>sustainable development</td>
<td>Shell New Zealand's Year in Review is designed around the three major pillars of sustainable development – people, planet and profit (Shell NZ, 2000, p.1).</td>
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<td>2000</td>
<td>sustainable development</td>
<td>Sustainable development was defined in 1999 AR as &quot;economic development maintained within acceptable levels of global resource depletion and environmental depletion (The Warehouse, 2000, p.15).</td>
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<tr>
<td>2000</td>
<td>sustainable development</td>
<td>Watercare is committed continually to improve its performance in the areas of environmental quality, social equity and economic prosperity which together make up the triple bottom line of sustainability (Watercare Services, 2000, p.5).</td>
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<td>2000</td>
<td>sustainable development</td>
<td>The term sustainability is used as this Report encompasses community relations, the Company's commitment to social responsibility and begins to report on the integration of economic decision making into its environmental and social planning (Watercare Services, 2000, p.5).</td>
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<td>2001</td>
<td>sustainable development</td>
<td>We see sustainability as a journey to improve our performance across all aspects of our business (Meridian Energy, 2001, p. 3).</td>
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<td>2001</td>
<td>sustainable development</td>
<td>...sustainable development – the protection and enhancement of resources, enabling the Company to thrive both now and in the future (Sanford, 2000/2001, p.1).</td>
</tr>
<tr>
<td>2001</td>
<td>sustainable development</td>
<td>Sustainable development is more than environmental sustainability. It also encompasses promoting social sustainability within the organisation and in communities in which a business operates (Transpower, 2001, p.22).</td>
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<td>2002</td>
<td>sustainable development</td>
<td>Sustainability is about striking a balance between economic, social and environmental considerations (Meridian Energy, 2002, p.27).</td>
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<td>sustainable development</td>
<td>This reporting system [TBL] measures the organisation's sustainability – looking at how well we perform environmentally and socially as well as financially (Metrowater, 2002, p.9).</td>
</tr>
<tr>
<td>2002</td>
<td>sustainable development</td>
<td>We also made an explicit commitment to the concepts of sustainable development, accepting the responsibility to manage our business to achieve high performance across social, environmental and economic goals. (Mighty River Power, 2002, p.4)</td>
</tr>
<tr>
<td>2002</td>
<td>sustainable development</td>
<td>Although many elements of our particular form of sustainability</td>
</tr>
<tr>
<td>Year</td>
<td>Sustainable Development</td>
<td>Description</td>
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<tr>
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</tr>
<tr>
<td>2002</td>
<td>Sustainable development - in practice</td>
<td>Within Shell we need to put a practical interpretation on this all-encompassing concept. For us, undertaking our business sustainably requires ensuring a responsible balance between: economics and running a profitable business which meets current needs; the environment and the impact of our operations on the environment; society and our responsibility to society and societal needs. To ensure we integrate these concepts into our businesses, we define seven principles of sustainability development for use in action and project planning: generating robust profitability; delivering value to our customers; protecting the environment; managing resources; respecting and safeguarding people; benefiting communities; working with our stakeholders (Shell New Zealand, 2001/2002, p.8).</td>
</tr>
<tr>
<td>2002</td>
<td>Sustainable development - efficiency</td>
<td>Essentially sustainability is about the interaction of people and planet. (URS, 2002, p.3)</td>
</tr>
<tr>
<td>2002</td>
<td>Sustainable development - TBL</td>
<td>Sustainability for Watercare means doing more with less (Watercare, 2001, p. 65).</td>
</tr>
<tr>
<td>2002</td>
<td>Sustainable development - Brundtland (not CSR)</td>
<td>We manage our company’s activities in a way that recognises the three pillars of sustainable development – social, environmental and economic responsibilities (City Care, 2003, p.11).</td>
</tr>
<tr>
<td>2003</td>
<td>Sustainable development - Brundtland</td>
<td>There is confusion in the business community about Corporate Sustainable Development. In defining CSD we draw a distinction between Sustainability and Corporate Citizenship. ‘Sustainability’ is the end not the means. It is how the ecological, social and economic systems can be maintained and grown over time – meeting present needs without compromising the ability to meet future needs. Corporate Citizenship lists the ‘good things’ that a company does in regard to the environment and community. There is typically no measurement of the actual value created by these activities. CSD reports often confuse sustainability and corporate citizenship (Mighty River Power, 2003, p.3).</td>
</tr>
<tr>
<td>2003</td>
<td>Sustainable development - Brundtland</td>
<td>The principle concept of sustainable development is usually referred back to the Brundtland Commission concept of ‘meeting the needs of today without compromising the ability of future generations to also meet their needs’ (Mighty River Power, 2003, p.6)</td>
</tr>
<tr>
<td>2003</td>
<td>Sustainable development - organisation focused</td>
<td>Sustainability at Sanford is not limited to natural resources. We also consider the sustainability of the social character of the regions in which we work and the economic sustainability of the Company. (Sanford, 203, p. 55)</td>
</tr>
<tr>
<td>2003</td>
<td>Sustainable development - Brundtland</td>
<td>Sustainable Development: most often defined as “development that meets the needs of the present without compromising the ability of future generations to meet their needs” (The Warehouse, 2003, p. 2).</td>
</tr>
<tr>
<td>2003</td>
<td>Sustainable development - Brundtland, development focused</td>
<td>Sustainable Development - Development which meets the needs of the present without compromising the ability of future generations to meet their own needs. Development designed to minimise the adverse environmental, social and economic impacts. (Waste Management, 2003, p. 24)</td>
</tr>
<tr>
<td>2003</td>
<td>Sustainable development</td>
<td>For Watercare, sustainability embraces the company’s</td>
</tr>
<tr>
<td>2003</td>
<td>sustainable development</td>
<td>Embracing sustainability: the directors embrace Watercare’s sustainable business practices, which require the company to address environmental, social, and economic outcomes in its policies and practices (Watercare Services, 2003, p. 29).</td>
</tr>
<tr>
<td>2003</td>
<td>sustainable development</td>
<td>Sustainable development and corporate social responsibility are both about being judged on your habits, not your special efforts (Westpac, 2003, p. 8).</td>
</tr>
<tr>
<td>2003</td>
<td>sustainable development</td>
<td>What is sustainable development? An often-used definition is ‘meeting the needs of the present without compromising the ability to meet future needs’. Another is ‘adopting business strategies that meet the needs of the company and its stakeholders today while protecting and enhancing the human and natural resources that will be needed in the future’. But what does this really mean in a practical, operational sense? Historically, ‘development’ has had and anthropocentric (human) focus, with the totally dominant driver being wealth generation for human beings and economic growth. However, this has come at an environmental cost, with many common natural resources used beyond their carrying capacity, and significant pollution. The big problem is that these costs have been excluded from marketplace transactions and largely ignored in traditional measures of wealth. SD is a process that aims to simultaneously attend to the requirements of the economic, social and ecological bases of human life. It aims to move beyond the anthropocentric model of development and evolve an eco-centric model that will maintain biodiversity and achieve a good number of socially desired outcomes. SD therefore demands ‘joined up thinking’ that previously used to be addressed in isolated silos; namely economic, environmental and social considerations. It inevitably involves trade-offs between all the various disciplines to reach what is often termed a ‘triple bottom line’ decision. For example, the environmental people think in terms of outputs and impacts (natural, cultural and humanistic). The engineers address these challenges by the way of process design and procedures. And the economists get excited when processes and products become more efficient in terms of resource use, and when this translates into lower costs and improved profitability. Thinking about SD at a company level, we need to consider such factors as: (20) Environmental How eco-efficient is our use of resources? What negative impacts do our operations have on the environment, notably land, water, material resources, air and urban settings? What beneficial impacts do we have on the environment? How do our stakeholders view us as regards to our environmental performance? Social: Is our health and safety performance improving and is the company a good place to work? What is the lifestyle impact of our operations on customers, suppliers, neighbours, etc? How do our stakeholders view us regarding human resource management, health and safety performance? Economic:</td>
</tr>
</tbody>
</table>
What do our shareholders think of the company’s share price dividend and growth forecast?
What is our performance in helping to supply cost-efficient waste management services?
What is the effect on local economics via employment?
What benefits do central/federal, state and regional governments, and their citizens, receive through taxes and rates paid by the company?
How do our stakeholders view us as regards our economic performance?

However, in order for SD to be truly realised, a number of things need to happen above and beyond the level of the company:

In our world, decisions involving which resources we use, what we use them for, how efficiently we use them, and ultimately how they become a waste, are primarily driven by economic forces.
The adoption of a well-functioning market and pricing system that internalises environmental costs and benefits is urgently required because of the signals sent by the current economic system tells us that waste is cheap and inexpensive to deal with and is best managed by simply burying it or tipping it down the drain.
Greater political vision and community support are required for public policies and strategies which will help decouple waste generation from economic growth.
Rigorous regulatory standards that are applied and enforced uniformly are required for waste management facilities.
Waste Management is striving to achieve long-term shareholder value within the SD matrix outlined above (Waste Management, 2003, pp. 20-21).

It goes by other names, such as Triple Bottom Line reporting, but Corporate Social Responsibility is a way of doing business. Sustainable development sums it up well: doing the right things, day in and day out, for the long term benefit. And by the right things we don’t mean gestures in times of crisis, or philanthropy. Sustainable development isn’t about being nice. It is about taking account of all the positive and negative environmental, social and economic impacts your business has on its surrounding right now, and in the future, to ensure the longevity of your profitability and shareholder value. First and foremost it is an attitude, not an act. (Westpac, 2003, p. 6)

Let’s be realistic, and honest. Sustainable development is about enlightened self-interest. For a business to produce sound, ongoing returns for its shareholders and therefore be a commercial success, it needs people who want to work for it and a lot more people who want to purchase its products and services. Neither of those things are possible without a stable socio-economic operating environment. And for an environment to have a remote chance of being stable economically or socially, it must first be capable of continued existence of any sort (Westpac, 2003, p. 6).

<table>
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<tr>
<th>Year</th>
<th>Code</th>
<th>Extract</th>
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<tbody>
<tr>
<td>2000</td>
<td>TBL</td>
<td>The beneficial recovery of greenwaste and biosolids for use in compost products offers a ‘triple bottom line’ of profits, environmental sustainability and social responsibility (Waste Management, 2000, p. 29).</td>
</tr>
<tr>
<td>2000</td>
<td>TBL</td>
<td>Watercare’s vision it to operate sustainably as expressed in the triple bottom line concept – this involves being economically viable, environmentally sound and socially responsible (Watercare Services, 2000, p. 3).</td>
</tr>
<tr>
<td>2001</td>
<td>TBL</td>
<td>The Triple Bottom Line is a recent development. It is defined as</td>
</tr>
</tbody>
</table>
the return on capital investment when evaluated and measured along social, environmental and financial dimensions. Sustainability is about producing a positive balanced return from all three sources of capital (Milburn, 2001, p. 2).

<table>
<thead>
<tr>
<th>Year</th>
<th>Source</th>
<th>Text</th>
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<tbody>
<tr>
<td>2001</td>
<td>TBL</td>
<td>There is a new phrase appearing in business language or “business speak”. It is the concept of Triple Bottom Line, a concept that recognises that there are three legs to the measurement of a company’s performance – these being financial, social and environmental. Put in a more friendly way Triple Bottom Line is about “People, Planet and Profits.” This concept recognises that a company cannot be judged by financial performance alone. Furthermore, it also recognises that the three legs are linked (Hubbard Foods, 2001, p. 2).</td>
</tr>
<tr>
<td>2001</td>
<td>TBL</td>
<td>We endorse the triple bottom line perspective that for an organisation to be sustainable it must be financially secure, must minimise its negative environmental impacts and must act in conformity with societal expectations (Metrowater, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>TBL</td>
<td>Metrowater is committed to the triple-bottom line: Environment, Social and Economic (Metrowater, 2001, p. 3).</td>
</tr>
<tr>
<td>2002</td>
<td>TBL</td>
<td>A triple bottom line (TBL) approach means actively managing and reporting on all dimensions (social, environmental and economic) of company performance (Landcare Research, 2002, p. 12).</td>
</tr>
<tr>
<td>2002</td>
<td>TBL</td>
<td>The triple bottom lines of economic, environmental and social performance make explicit the inter-relationship of these elements, and establish the range across which the full influence and impacts of the company’s business activities are felt (Mighty River Power, 2002, p. 12).</td>
</tr>
<tr>
<td>2002</td>
<td>TBL</td>
<td>We believe it is essential to care about our community, protect the environment, and run a financially successful business – the ‘Triple Bottom Line’ (Orion, 2002, p. 6).</td>
</tr>
<tr>
<td>2002</td>
<td>TBL</td>
<td>The Triple Bottom Line process requires that the Company monitor how effectively management is meeting social, environmental and economic standards through a series of indicators (Port of Tauranga, 2002, p. 5).</td>
</tr>
<tr>
<td>2003</td>
<td>TBL</td>
<td>Metrowater’s achievements are measured by our commitment to the triple bottom line – acknowledging the need to perform against environmental and social measures as well as the financial balance sheet (Metrowater, 2003, p. 4).</td>
</tr>
</tbody>
</table>
Organisational Sustainable Development as Enlightened Self-Interest: The Business Case

Excerpts taken from report
no extracts taken from report
The Directors believe that a commitment to environmental protection and a dedication to serving the Company's customers will enhance Waste Management NZ Ltd's future prospects (Waste Management, 1992, p. 6).

Telecom's established and extensive programme of community support and involvement is another essential element in our strategy for growth. We regard our community support as an investment in the future of our business as well as a contribution to the present well-being of all our customers (Telecom, 1993, p. 22).

This report discusses Telecom's performance during the past financial year, and also briefly reviews the contribution the company makes to the economic well-being of New Zealand and New Zealanders. I have chosen to do this because it is the firm belief of the Board and management that long-term shareholder value depends as much on effectively meeting the needs of the company's customers and making a positive contribution to the communities in which we operate, as it does on the company's financial performance (Telecom, 1993, p. 2).

The Used Oil Programme has economic benefits for the company, by reducing energy costs, and environmental benefits for New Zealand. Used oil, which has historically been land-filled, illegally dumped or burned in an uncontrolled manner, can now be used to partially replace coal (a non-renewable resource) as fuel in the Westport Works cement kilns, thereby disposing of it in an environmentally sound manner and extracting the full energy value (Milburn, 1996, p. 6).

Our strongest obligation is to our staff, and we have recognised their importance in our strategy for growth. We know that creating a partnership with staff will develop our business and provide mutual benefits (Tranz Rail, 1996, p. 13).

The oil recovery programme, sponsored jointly by four major oil companies (BP, Castrol, Caltex and Shell), working with Milburn, Dominion Oil (an oil re-finer) and the Ministry for the Environment, was launched in March 1996. The programme has potential economic benefits for the company by reducing energy costs and environmental benefits for New Zealand by providing an economic, environmentally sound disposal method while at the same time capturing the energy value of waste oil (Milburn, 1997, p. 12).

Finally, it is my personal goal to provide a working environment in which staff are encouraged to grow to the fullest potential. By providing the opportunity for personal growth, the company will maintain its forward momentum and continue to be one of the linchpins of the Bay of Plenty community and the New Zealand economy (Port of Tauranga, 1997, p. 10).

Knowing that short-term exploitation of marine resources is not in the best interests of either the Company or its customers, it is the Company's absolute commitment to careful stewardship that means Sanford will continue to meet its objectives far into the future. That is the challenge – and the promise of the future (Sanford, 1997, p. 22).

New Zealand's "clean, green image" is an advantage in developing the fishing industry. Environmental management is becoming a marketing issue for seafood exporters and producers will have to demonstrate environmental responsibility just to retain market share (Sanford, 1997, p. 25).

Demand management and water conservation are the measures...
used to control waste and consumption. They offer financial, social and environmental benefits due to the reduced need to deliver water. Watercare operates and manages its water system so as to use water wisely and efficiently (Watercare Services, 1996/97, p. 23).

<table>
<thead>
<tr>
<th>Year</th>
<th>Business Case</th>
<th>Description</th>
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<tbody>
<tr>
<td>1998</td>
<td>business case - win/win</td>
<td>Profit growth can also come from operational savings such as those represented by these photographs. For example, The Warehouse is trialling computerised sensing systems to centrally manage power consumption for lighting and air-conditioning of all stores. And pilot studies suggest that, as well as being good for the environment, improved waste collection from stores can reduce costs (The Warehouse, 1998, p. 12).</td>
</tr>
<tr>
<td>1998</td>
<td>business case - efficiencies</td>
<td>As part of our management philosophy, that reduced operational costs contribute to increased profits, the company has been looking at the financial and environmental costs of its waste... the better management of waste and energy, company-wide, and a generally more 'green' approach to everything we do, promises to provide genuine short- and long-term savings as well as being good for the environment (The Warehouse, 1998, pp. 14-15).</td>
</tr>
<tr>
<td>1998</td>
<td>business case - win/win</td>
<td>We know that an investment in safety is an investment in the future and our business. The safety of our employees and the integrity of the network is one of our top priorities (Tranz Rail, 1998, p. 20).</td>
</tr>
<tr>
<td>1999</td>
<td>business case - win/win</td>
<td>The use of dredgings in this way [as mudcrete to reclaim land] is ideal from both environmental and cost perspectives, as it avoids unconfined disposal at sea. Because the mudcreting process quickly binds dredged sediments into a solid material, little or no impact is expected on the harbour of water quality (Ports of Auckland, 1999, p. 23).</td>
</tr>
<tr>
<td>1999</td>
<td>business case - stakeholder relations</td>
<td>As I stated last year, our success is a direct result of our 'People First' philosophy, and of focusing on the needs of our five stakeholders: our customers, team members, suppliers, shareholders and the community (The Warehouse, 1999, p. 2).</td>
</tr>
<tr>
<td>1999</td>
<td>business case - employee relations</td>
<td>By respecting team members, and treating them as our greatest asset, they continue to deliver better results for our customers and our shareholders (The Warehouse, 1999, p. 3).</td>
</tr>
<tr>
<td>2000</td>
<td>business case - stakeholder relations</td>
<td>Milburn has long recognised that the physical environment and social well-being of staff and communities are vital to continuing business success (Milburn, 2000, p. 7).</td>
</tr>
<tr>
<td>2000</td>
<td>business case - win/win</td>
<td>The use of materials such as these [used oil] can lower operating costs at the same time as providing an environmentally responsible solution to the disposal of materials that cannot be economically re-used or recycled (Milburn, 2000, p. 18).</td>
</tr>
<tr>
<td>2000</td>
<td>business case - stakeholder relations</td>
<td>We wish to use sustainable development philosophies and activities to strengthen our relationships with all our stakeholders and encourage them to see sustainable development as a commitment and an exciting challenge leading us into the future (Landcare Research, 2000, p. 3).</td>
</tr>
<tr>
<td>2000</td>
<td>business case - win/win</td>
<td>The benefits of implementing and achieving accreditation for an EMS are many and include the protection of the environment, improved market image, reductions in the use of resources such as electricity, water and fuel, and reduced risk of environmental incidents that may result in liability (Sanford, 1999/2000, p. 4).</td>
</tr>
<tr>
<td>2000</td>
<td>business case - stakeholder relations</td>
<td>Positive community interaction and the provision of social benefits are fundamental to Sanford's business success and sustainability goals (Sanford, 1999/2000, p. 10).</td>
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<tr>
<td>Year</td>
<td>Business Case</td>
<td>Details</td>
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<tr>
<td>2000</td>
<td>PR</td>
<td>All of these initiatives [community involvement] obviously costs money. Our belief is that they are more effective in winning and retaining customers than the millions of dollars competitors are spending in television and other media advertising (TrustPower, 2000, p. 6).</td>
</tr>
<tr>
<td>2000</td>
<td>Competitive Advantage</td>
<td>Differentiation in the industry will be increasingly important as competition increases. TrustPower is a foundation member of the New Zealand Business Council for Sustainable Development. As such we subscribe fully to the triple bottom line philosophy of profitability along with environmental and social responsibility in our business. This together with our very tangible community involvement, sets us apart from our competitors (TrustPower, 2000, p. 6).</td>
</tr>
<tr>
<td>2000</td>
<td>Win/Win</td>
<td>Heath and safety are important components of sound business strategy with health and safety programmes helping to lower costs, through improved employee health, productivity, reliability, quality and service (Watercare Services, 2000, p. 10).</td>
</tr>
<tr>
<td>2001</td>
<td>Employee Relations, Competitive Advantage</td>
<td>Milburn recognises that the physical, emotional and social wellbeing of employees is paramount to attracting and retaining staff, and to building a strong and capable organisation. For this reason, we continue to invest in our employees and offer a number of health and safety programmes to ensure a safe and sustainable workplace. By nurturing and developing people to help them thrive, the Company also thrives (Milburn, 2001, p. 4).</td>
</tr>
<tr>
<td>2001</td>
<td>Efficiency, Win/Win</td>
<td>The benefits are many. We have already started to use the information we have gathered to help us run our business in better ways. We are identifying risks to our business and assessing ways to transport our products more efficiently. We are cutting waste and becoming simply better at what we are doing. We are making a significant contribution in relation to our size to improving society and we are working at emulating nature’s examples all around us. In nature, waste equals food. Following that simple principle can revolutionise a business. In short, we remain profitable in a very difficult market (Interface Agencies NZ, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>Framework for Improvement</td>
<td>In the end, compiling a TBL report was painless and is, simply put, allowing us to run our business better (Interface Agencies NZ, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>Efficiency</td>
<td>Our Operations Manager is charged with getting products to our customers in the most efficient way. This position is self-funding from the savings made in co-ordinating and consolidating our shipments. It is a great example of using more of what we do have, brain power and less of what we are short of, fossil fuels (Interface Agencies NZ, 2001, p. 4).</td>
</tr>
<tr>
<td>2001</td>
<td>Competitiveness</td>
<td>The rational for their success [major corporate organisations that have taken on sustainability] is based on the next point on the business curve, where greater overall corporate competitiveness may be achieved with strategies that incorporate the concepts of sustainability (Mighty River Power, 2001, p. 16).</td>
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<tr>
<td>2001</td>
<td>Win/Win</td>
<td>The area to be dredged would be a 200-metre wide channel along the existing commercial shipping lane. The Company is seeking consent to dredge up to 1 million cubic metres of material, which will be turned into muderete to form the Axis Fergusson extension. This makes good sense from a financial perspective as well as having environmental benefits... Extensive scientific studies on the environmental effect of the proposed dredging have found that the work should not have a significant adverse impact on the Waitemata Harbour or on local beaches. Seabed biota will be affected in the short-term, but should return to the existing state within three years. The area was extensively dredged in the</td>
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<td>Year</td>
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<tr>
<td>2001</td>
<td>Reducing costs by managing consumption and minimising wastage of resources such as fuel, water and electricity (Sanford, 2000/2001, p. 4).</td>
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<tr>
<td>2001</td>
<td>Positive community contact and the provision of social benefits are also fundamental to our sustainability goals. Sanford supports communities through providing employment, economic development and the implementation of social and environmental initiatives that inevitably strengthen the Company’s relationship with the communities (Sanford, 2000/2001, p. 14).</td>
<td></td>
</tr>
<tr>
<td>2001</td>
<td>At The Warehouse, we are striving to minimise energy use, greenhouse gases and encourage efficient energy consumption through our stores, store design and through our product supply chain. Energy use is a significant expenditure for The Warehouse and over recent years a small team within The Warehouse has made substantial savings on company energy costs (The Warehouse, 2001, p. 20).</td>
<td></td>
</tr>
<tr>
<td>2001</td>
<td>TrustPower has recognised that positive community interaction and the provision of social benefits are fundamental to our business success and sustainability goals. Ultimately all the members of the communities the company operates in are potential customers (TrustPower, 2001, p. 15).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>Integrating environmental, social and economic considerations in making sound judgements for the long-term future of the Company will help ensure Sanford continues to develop successfully in a sustainable manner (Sanford, 2002, p. 40).</td>
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commitment to our staff, the communities we operate in and the future of New Zealand, we ensure staff and community support (Sanford, 2002, p. 41).

Aquaculture operations work in partnership with the marine environment to produce seafood for harvest. Sanford is, therefore, constantly aware of the environmental and economic benefits in improving best environmental practice (Sanford, 2002, p. 48).

Sustainable development, and reporting of sustainable development, can contribute in many ways to the financial goals of the Company and its shareholders... We believe however that social investments not only benefit the community but also eventually benefit the Company, whether in terms of employment relations, regulatory relations or interactions with community group. Being responsible, and communicating this to stakeholders, can also bring rewards in terms of becoming preferred as a supplier. There is also evidence that financial markets respond favourably to companies practicing, and reporting on, sustainable development... More tangible examples of how financial benefits are realised from sustainable development include the focus on, and the resulting reduction in, resources consumed by the Company (Sanford, 2002, p. 66).

A safe workplace is also a more productive workplace. That is our goal in the coming year (Tranz Rail, 2002, p. 26).

In signing up to the sustainable development principles, the Board of Directors have benefited by improving their capacity to engage in broader stakeholder relationships. This has been a valuable extension to the more traditional corporate governance approach which is focused purely on shareholder and financial issues (Watercare Services Chairman, 2002, p. 14).

The triple bottom line approach has provided a different way to view value creation. Now we can see and better understand our human, social and natural capital alongside purely financial capital considerations (Watercare Services Director, 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 Services Director, 2002, p. 15).

This section begins with employees because Watercare is committed to developing healthy, safe, competent and motivated people to facilitate the successful operation of its business (Watercare Services, 2002, p. 44).

On top of the environmental and water conservation benefits, this new policy is expected to deliver more than $300,000 in water cost savings by 2005 (BP NZ, 2003, p. 11).

BP has a strong commitment to ethical conduct which we believe enables strong business relationships built on trust, solid law-based societies, the attraction of great people to work for us and great business performance (BP NZ, 2003, p. 25).

Long-term relationships founded on trust and mutual advantage are vital to BP’s business success. Our commitment is to create mutual benefits through all our relationships so others choose to do business with us (BP NZ, 2003, p. 27).

An investment in safety is an investment in the well-being of the business and its employees (BP NZ, 2003, p. 13).

In addition, the focus on resource conservation and environmental responsibility, covering water, electricity, fuel, CO2 and waste treatment, produced significant improvements (DB, 2003, p. 22).

A guiding principle is providing security to our staff by pro-active
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<tr>
<th>Year</th>
<th>Business Case</th>
<th>Description</th>
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<tbody>
<tr>
<td>2003</td>
<td>Health and safety attitudes</td>
<td>Because the well-being of a company is first and foremost achieved with the well-being of its staff (Holcim, 2003, p. 21).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case – competitive advantage</td>
<td>Holcim New Zealand aims to attract and retain good staff by providing a positive, healthy and safe environment in which to work (Holcim, 2003, p. 25).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case – stakeholder relations</td>
<td>Financial success has been the traditional measure of business sustainability. But it is becoming increasingly clear that economic viability overlaps significantly with social and environmental sustainability. Discerning investors and customers are influenced by a company’s health, safety, and pollution record. Shareholders and other stakeholders want real evidence of good citizenship and sustainable practices (Landcare Research, 2003, p. 27).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case – win/win</td>
<td>Our kaupapa is based on the principles of sustainable development. Through reducing waste and creating products and services to restore soils, we will satisfy customers; reward our owners; support our staff; add value to partnerships and care for the environment and the communities we serve (Living Earth, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case – win/win</td>
<td>We believe that good environmental management is good for business because our business relies on nature (Meridian Energy, 2003, p. 35).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case – framework for improvement</td>
<td>We believe that CSD thinking can help us to be more ambitious with our targets for creating increased value for the environment and for business. Our attention is firmly focused on managing innovation to continuously create more value from the same or less resource through smarter thinking and improved technology (Mighty River Power, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case – competitiveness, efficiency</td>
<td>The improvement in resource efficiency and competitive market advantages that comes with adopting this philosophy underline the fact that there is a strong business case for adopting sustainable development (Sanford, 2003, p. 56).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case – efficiency</td>
<td>Reduce costs through resources use, efficiency and waste minimisation, and through equipment designs that minimise the need for costly resource consent processes (Telecom, 2003, p. 26).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case</td>
<td>We know from our own experience that focusing on sustainable outcomes is good for business -- and again this year our results in some key areas demonstrate this (URS NZ, 2003, p. 4).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case – framework for improvement</td>
<td>We understand that integrating sustainability thinking into our everyday decision-making both internally and in our work with clients is critical if we are to maintain current performance and identify new opportunities for development (URS NZ, 2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case – win/win</td>
<td>Watercare recognises that good health and safety policies and practices have three-fold benefits. They provide for healthy, confident staff, they reduce the quantity of downtime, and they make Watercare an attractive place to work (Watercare Services, 2003, p. 60).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case – stakeholder relations, employee relations</td>
<td>Why then would a responsible business, accountable to its shareholders, not want to ensure its influence on all these factors was as positive as possible? It makes sense to do the right thing for staff, to be a good employer and a good example so they feel valued when they come to work each morning, and proud, and make that pride obvious. It also makes sense to do the right thing for customers and communities where we operate by behaving ethically, being trustworthy and offering peerless service so that it is easy for them to keep doing business with us -- and recommending us to others (Westpac, 2003, p. 7).</td>
</tr>
<tr>
<td>2003</td>
<td>Business case</td>
<td>But as I’ve said, if we do this right, Westpac gets something out</td>
</tr>
</tbody>
</table>
of it. Goodwill is good business. Good corporate citizens doing the right things every day have more committed, enthusiastic staff who are not only employees but ambassadors; more trusting, well-satisfied customers and more well-served and therefore supportive shareholders. That’s how it works. Responsible, sustainable development is how to do business. The company that accepts this, and operates that way, is an asset in more than a financial sense to you, your community and this country. And in doing so, because the company’s future is linked to yours, inevitably becomes more of an asset to itself and its shareholders (Westpac, 2003, pp. 8-9).

| 2003 | business case – win/win | Westpac believes the sponsorship is a happy amalgam of both community interest and company interest (Westpac, 2003, p. 40). |
Organisational Sustainable Development as a Balancing Act

Balancing Act

3M New Zealand Ltd
BP Oil New Zealand Ltd
City Care Ltd
Cowper Campbell
DB Breweries Ltd
Deltic Touche Tohmatsu
Fonterra Co-operative Group Ltd
Griffins Foods Ltd
Holcim (formerly Milburn) NZ Ltd
Honda New Zealand Ltd
Hubbard Foods Ltd
IAG New Zealand Ltd
Infrastructure Auckland
InterfaceNZ
Landcare Research
Living Earth Ltd
Meridian Energy Ltd
Metro Water Ltd
Mighty River Power Ltd
Minster Ellison Rudd Watts
Money Matters (NZ) Ltd
Morel & Co
MWH New Zealand Ltd
NIWA
Orion New Zealand Ltd
Pallisier Estate Wines of Martinborough
Port of Tauranga Ltd
Ports of Auckland
PrismewaterhouseCoopers
Richmond Ltd
Sanford Ltd
Shell New Zealand Ltd
Telecom New Zealand Ltd
The Boston Consulting Group
The Warehouse Group Ltd
Toyota New Zealand Ltd
Transfield Services (New Zealand) Ltd
Transpower New Zealand Ltd
Trenz Rail Ltd
TrustPower Ltd
Urgent Couriers Ltd
URS New Zealand Ltd
Vector Ltd
Vodafone New Zealand Ltd
Waste Management NZ Ltd
Watercare Services Ltd
Westpac

extracts taken from report
no extracts taken from report
<table>
<thead>
<tr>
<th>Year</th>
<th>Code</th>
<th>Extract</th>
</tr>
</thead>
<tbody>
<tr>
<td>1994</td>
<td>balancing act</td>
<td>The Company is committed to a responsible environmental policy, and gives proper regard in all its activities for the natural environment. It strives to minimise the impact on that environment whilst seeking an acceptable balance between economic and environmental issues (Ports of Auckland, 1994, p. 22).</td>
</tr>
<tr>
<td>1995</td>
<td>balancing act</td>
<td>Landfill disposal of solid waste for many years to come will represent the optimum balance between economics and the environment (Waste Management NZ, 1995, p. 16).</td>
</tr>
<tr>
<td>1996</td>
<td>balancing act</td>
<td>Reducing the frequency and volume of overflows requires major capital investment. Continuing with the current pipe size design standards avoids excessive capital investment and the consequent adverse economic impact (Watercare Services, 1996, p. 11).</td>
</tr>
<tr>
<td>1999</td>
<td>balancing act</td>
<td>Vision – The people of the Auckland region enjoy a superior quality of life within a vibrant, harmonious, safe and economically successful region, based on a healthy environment (Infrastructure Auckland, 1999, p. 2).</td>
</tr>
<tr>
<td>2000</td>
<td>balancing act</td>
<td>Our fundamental objective is “to be a reliable water and wastewater provider of least cost while meeting prudent quality, environmental and economic standards” (Metrowater, 2000, p. 2-3).</td>
</tr>
<tr>
<td>2000</td>
<td>balancing act</td>
<td>Despite New Zealand’s abundance of lakes, rivers, and streams, fresh water can be a scarce commodity. Regional councils are often called on to find a compromise between competing demands on our waterways. Farmers and other land developers often want to extract water for purposes such as irrigation. This must be balanced against the need to sustain waterways which are suitable for recreational use and provide viable habitats for fish and other aquatic life (NIWA, 2000, p. 20).</td>
</tr>
<tr>
<td>2000</td>
<td>balancing act</td>
<td>Sustainable development involves the triple challenge of meeting: The public health needs of the community by meeting demand in the supply of high quality water to the Drinking Water Standards of New Zealand. The social and economic needs of the community by ensuring continuity of water supply at a reasonable cost The environmental needs by avoiding, remedying or mitigating adverse impacts Watercare works hard to maintain the balance between those potentially conflicting requirements (Watercare Services, 2000, p. 18).</td>
</tr>
<tr>
<td>2001</td>
<td>balancing act</td>
<td>This result is encouraging as many of our stakeholder issues are complex and dynamic; working with one party to address their needs can have detrimental effects on other stakeholders’ needs. A delicate balance, where we are committed to achieving outcomes where all interests can be met to the best of our ability, is something we strive to attain (Meridian Energy, 2001, p. 12).</td>
</tr>
<tr>
<td>2001</td>
<td>balancing act</td>
<td>We also acknowledge a number of challenges facing the company. The most significant of these is the need to balance the potential impact of our works – and the social, environmental and public health benefits gained through those works – with the significant financial cost to the community that those works entail (Mighty River Power, 2001, p. 22).</td>
</tr>
<tr>
<td>2001</td>
<td>balancing act</td>
<td>The development of all these energy forms will require a careful balancing of local and international trade-offs between the energy demands of New Zealand today and into the future, the societal benefits of meeting those needs and the economic costs of doing so, and the environmental impacts of providing different types of energy. Aligning the complex inter-relationships between economic performance, community expectations and changing</td>
</tr>
<tr>
<td>Year</td>
<td>Date</td>
<td>Issue</td>
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</tr>
<tr>
<td>2001</td>
<td>balancing act</td>
<td>Sustainability comprises many interrelated elements, each of which needs to be balanced to achieve an equilibrium that underpins the important decisions we make and all of the key things we do (Mighty River Power, 2001, p. 11).</td>
</tr>
<tr>
<td>2001</td>
<td>balancing act - challenge</td>
<td>Intricately balancing sometimes competing needs is complex and our challenge is to maintain a balance within a world that is changing rapidly (Mighty River Power, 2001, p. 11).</td>
</tr>
<tr>
<td>2001</td>
<td>balancing act</td>
<td>It's a balancing act. How can we maximise returns from farming at the same time as we minimise the impact on our aquatic environment? (NIWA, 2001, p. 20).</td>
</tr>
<tr>
<td>2001</td>
<td>balancing act</td>
<td>Sanford is committed to achieving economic growth in a socially responsible manner (Sanford, 2000/2001, p. 14).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>It means we balance every decision we make according to the social and financial as well as environmental impacts it will have on our communities, our country and our planet (Meridian Energy, 2002, p. 5).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>We acknowledge that the correct outcome is going to be one that balances all the interests that are active in relation to the river. Achieving this intricate balance is our objective (Mighty River Power, 2001, p. 11).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>We acknowledge that the correct outcome is going to be one that balances all the interests that are active in relation to the river. Achieving this intricate balance is our objective (Mighty River Power, 2001, p. 11).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>Our focus has been on ensuring that our environmental responsibility has been equally balanced with our commercial and social responsibility (Shell NZ, 2002, p. 1).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>To contribute to sustainable development we must and do integrate our economic, environmental and social considerations into our decision-making and balance short-term priorities with long-term needs (Shell NZ, 2002, p. 19).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>Over time these [reports] will provide a valuable record of our sustainable development journey and hopefully provide you some insight into how we think about our business and efforts to “balance” the triple bottom line of economic, social and environmental performance viewed from the perspective of our key stakeholders: shareholders, suppliers, customers, team members and the community (The Warehouse, 2002, p. 2).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>We continue to work with the Council on its new District Plan, as we need to strike a balance between the commercial use and environmental sensitivities of the Marlborough Sounds region” (Tranz Rail, 2002, p. 18).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>To provide water and wastewater services that are economically viable, environmentally sound, socially responsible and responsive to customer needs, thereby enhancing the value of the company (Watercare Services, 2002, p. 5).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>Watercare is working to ensure that regionally significant infrastructure is given the appropriate weighting, along with ecological protection and public affordability (Watercare Services, 2002, p. 19).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>In Watercare’s search for a solution that balances social, environmental and financial needs, the company has identified both above and below ground options [sewer renewal project]. (Watercare Services, 2002, p. 24).</td>
</tr>
</tbody>
</table>
| 2002 | balancing act | Watercare is evaluating the options on the basis of the social,
<table>
<thead>
<tr>
<th>Year</th>
<th>Balancing Act</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>The key issue for the region is to develop regulatory solutions that balance use and development (the social and economic dimensions) with ecological protection and that take into consideration public affordability (Watercare Services, 2002, p. 62).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act - challenge</td>
<td>We are at the forefront of sustainable development innovation in which we aim to achieve a balance of social, economic and environmental benefits. We recognise that the real challenge in implementing a sustainable strategy is to find the opportunities for reducing both costs and consumption. We will continue, therefore, to prioritise and measure our performance against a sustainability scorecard (Watercare Services, 2002, p. 11).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act - challenge, conflicts</td>
<td>Watercare is constantly finding contradictions in its efforts to achieve ecological, social and economic targets. It is important that these conflicts are addressed and that sustainable thinking is part of the process (Watercare Services, 2002, p. 20).</td>
</tr>
<tr>
<td>2002</td>
<td>balancing act</td>
<td>The goal of safe, environmentally responsible and cost effective disposal of biosolids is a challenge worldwide. Watercare is actively working with international experts to identify methods to meet this goal (Watercare Services, 2002, p. 36).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>At current prices, biofuels are not able to compete with fossil-derived fuels without large subsidies or tax breaks. With such support, they have significant potential in countries with surplus agricultural land (BP NZ, 2003, p. 21).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>Much more use could be made of thermal solar energy for heating and air conditioning. Photovoltaic solar power could be used to make hydrogen by electrolysis of water but the economic feasibility of this appears to be far off (BP NZ, 2003, p. 23).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act - challenge</td>
<td>As a company, one of the biggest challenges we all face lies in addressing the paradox in wanting both the mobility that our products provide and a cleaner environment (BP NZ, 2003, p. 2).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>City Care believes it is not appropriate for companies to subordinate the social and environmental effects of their activities to the achievement of financial goals. Decisions now have to be balanced according to the social and financial outcomes, while taking account of the environmental impact (City Care, 2003, p. 18).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>As part of the worldwide Heineken family, DB Breweries is committed to supporting Heineken's global policy of efficient use of raw materials, water and energy and reduction of waste and pollution. At the same time the breweries are preparing for further growth in the market and increasing demand for DB products, with investment at each of the brewery sites. These dual goals of efficiency and long-term growth are not incompatible and are in fact vital for a sustainable business (DB Breweries, 2003, p. 21).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>The “balance” concept that is so prominent in sustainable development thinking is a good description of the future direction of the New Zealand electricity industry (Meridian Energy, 2003, p. 19).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>We assessed the impact of reducing lake levels below their typical operating range – balancing adverse environmental impacts and stakeholder concerns with the social and economic need for continued supply of electricity (Meridian Energy, 2003, p. 20).</td>
</tr>
<tr>
<td>Year</td>
<td>Act</td>
<td>Description</td>
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</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>We will also be reviewing our Sustainability Policy (developed in June 2000) to reflect better the balance between environmental, social and economic needs throughout Meridian (Meridian Energy, 2003, p. 23).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>Take a balanced approach to the management of resources and operations of the company’s business by implementing the principles of sustainable development (Mighty River Power, 2003, p. 22).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act – trade-offs</td>
<td>Sustainability is inevitably about trade-offs (Mighty River Power, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act – trade-offs</td>
<td>Sustainability is inevitably about trade-offs. In an industry context ‘Sustainability’ is the measurement of the end results of that industry’s activities in regard to the shareholders, biosphere, and to society as a whole. The inevitable requirement to make trade-offs means that governments must exercise their responsibility on behalf of society as a whole through policy, regulation, and/or explicit pricing of externalities e.g. greenhouse gas emissions (Mighty River Power, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>In New Zealand options include a mix of generation from hydro, coal, gas, solar energy, biomass and wind. Other technologies are being developed, such as fuel cells and generation from waste, but these are still either at a development stage or at a stage where their cost-effectiveness in New Zealand is some way off. All the options facing New Zealand have costs and benefits; the policy and cost trade-offs will have to be thought through by government, business and the community before informed decisions must be made, as ongoing electricity shortages are simply not an option (Mighty River Power, 2003, p. 14).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act – trade-offs</td>
<td>The security and availability of energy supply underpins the efficacy of all business and lifestyle...But the creation of every kilowatt-hour of electricity requires some use of natural resources and will generally create some negative effects on the environment. Society has to make trade-offs but do many people ever consider them? (Mighty River Power, 2003, p. 14).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing ac:</td>
<td>...renewables such as wind, photovoltaics, biomass, and wave power generation are not currently cheap enough to compete. Consequently they lack the investment and the capacity required for them to advance into being major sources of power, or are temporarily disadvantaged as there is a transition from an infinite to a finite carbon economy. A recent illustration of this is the announcement of two wind farms; economic now that they have been allocated carbon credits (Mighty River Power, 2003, p. 16).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>Factors such as price, long term sustainability, effect on the environment, speed of generation construction and reliability all need to be considered and weighed against each other. Decision about whether the environmental impact of a hydro dam is worse than the visual and auditory impact of hundreds of wind turbines, or whether the reliability of coal over other forms of generation outweighs CO2 considerations, need to be made (Orion, 2003, p. 12).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>Sustainable development reporting is not just about how we have performed over the past year. It is a balanced way of thinking, acting and driving accountability across Sanford each and every day (Sanford, 2003, p. 56).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>Criteria for investment decisions are not exclusively economic in nature but also take into account social and environmental considerations and an appraisal of the security of the investment</td>
</tr>
</tbody>
</table>
In our service stations, we will remove underground fuel storage tanks where we assess that an unreasonable environmental risk exists if they remain in the ground. Replacement of a storage tank will always be subject to economic scrutiny. If the service station’s turnover cannot sustain the capital outlay for replacements, then the station may need to close. This, unfortunately, is the price we pay to maintain our environmental performance standards (Shell NZ, 2003, p. 12).

We are actively evaluating and conducting trials on ways in which we can minimise waste and recycle materials. As part of this we are managing cardboard use from a cost perspective, but we have found it cost prohibitive to undertake a complete recycling programme in this area (The Warehouse, 2003, p. 33).

Transpower is committed to balancing successful, effective business practices with care and maintenance of the environment (Transpower, 2003, p. 6).

When we develop a new generation project we focus on the three “E”s: Electricity, economic growth and environment. TrustPower has started investigation into a very promising hydro power generation project based in Marlborough. The Waiau Valley project is aimed to power the economic growth of the region in an efficient and environmentally friendly way (TrustPower, 2003, p. 6).

While we need to balance the environmental and economic benefit of teleconferencing with the social benefit of face-to-face communications, regular use of the technology means we have become more comfortable and effective in distance communications (URS NZ, 2003, p. 23).

Taking a broader view requires organisations to balance their economic responsibilities to stakeholders with initiatives that are environmentally and socially responsible. It would be arrogant to think we can change how others behave in the short term – but we can count ourselves among those determined to lead the world by example towards a new way of doing business (Waste Management NZ, 2003, p. 1).

The rate of progress along the sustainability journey tends to be slow and evolutionary because, whilst the company needs to be showing leadership in resource recovery, it also needs to remain pragmatic and realistic about what is feasible in an operational sense and sustainable from an economic perspective. It is also important to recognise that the company is only a service provider. It does not generate the waste in the first place nor is it solely responsible for the price of waste management, nor whether it is disposed to landfill or is re-used. The other stakeholders, including politicians, environmental regulators, all of us as consumers and the waste management industry, need to work together more closely if the overall levels of eco-efficiency are to improve (Waste Management NZ, 2003, p. 22).

In this section of the annual report [translating sustainability], Watercare reports on the practical implications of implementing sustainable business practices and outlines the trade-offs that the company makes in order to meet its environmental, social, and economic objectives (Watercare Services, 2003, p. 6).

However, the company gives special recognition to its role in the environment. There are two reasons for this. Firstly, as a company that provides water and wastewater services, Watercare is a guardian of a naturally-occurring resource: water. The company has a role in several steps of the water cycle. The company gives priority to its role in protecting this natural
<table>
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<tr>
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<th>Description</th>
<th>Text</th>
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</thead>
<tbody>
<tr>
<td>2003</td>
<td>balancing act – trade-offs</td>
<td>Several explicit trade-offs and business practices have been established in translating sustainability into practice (Watercare Services, 2003, p. 7).</td>
</tr>
<tr>
<td>2003</td>
<td>balancing act</td>
<td>In finding long-term uses for the biosolids, Watercare must ensure that such uses do not pose a risk to human health or to the public. The reuse must be sustainable for Watercare in the long-term. In other words, in identifying a biosolid reuse option, Watercare must strike a three-way balance between the financial demands of the company, the social concerns of Aucklanders, and the potential environmental benefits and the drawbacks of long-term reuse of the biosolids (Watercare Services, 2003, p. 9).</td>
</tr>
</tbody>
</table>
Organisational Sustainable Development as Necessary and Important

Necessary and Important

3M New Zealand Ltd
BP Oil New Zealand Ltd
City Care Ltd
Cowper Campbell
DB Breweries Ltd
Deloitte Touche Tohmatsu
 Fonterra Co-operative Group Ltd
Griffins Foods Ltd
Holcim (formerly Milburn) NZ Ltd
Honda New Zealand Ltd
Hubbard Foods Ltd
IAG New Zealand Ltd
Infrastructure Auckland
Interface NZ
Landcare Research
Living Earth Ltd
Meridian Energy Ltd
Metro Water Ltd
Mighty River Power Ltd
Minster Ellison Rudd Watts
Money Matters (NZ) Ltd
Morel & Co
MWH New Zealand Ltd
NIWA
Orion New Zealand Ltd
Palliser Estate Wines of Martinborough
Port of Tauranga Ltd
Ports of Auckland
PricewaterhouseCoopers
Richmond Ltd
Sanford Ltd
Shell New Zealand Ltd
Telecom New Zealand Ltd
The Boston Consulting Group
The Warehouse Group Ltd
Toyota New Zealand Ltd
Transfield Services (New Zealand) Ltd
Transpower New Zealand Ltd
Tranz Rail Ltd
TrustPower Ltd
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URS New Zealand Ltd
Vector Ltd
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<th>Year</th>
<th>Code</th>
<th>Extract</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992</td>
<td>necessary – dependence</td>
<td>More than any other fishing organisation in this country, we know the vital importance of sustaining the natural resource which provides Sanford’s continuing business, employment for thousands of New Zealanders, significant export revenues for our country, and the finest quality seafood for our customers (Sanford, 1992, p. 12).</td>
</tr>
<tr>
<td>1992</td>
<td>important – demanded</td>
<td>Work is well advanced on developing new cartons made of more environmentally friendly materials, in line with growing international demands that all export packaging be recyclable (Sanford, 1992, p. 15).</td>
</tr>
<tr>
<td>1993</td>
<td>important – continued business success</td>
<td>Landcare Research believes that when attempting to resolve environmental issues, it is important to address environment, economic, social and cultural aspects if management strategies are to succeed in the long-term (Landcare Research, 1993, p. 12).</td>
</tr>
<tr>
<td>1995</td>
<td>necessary – dependence</td>
<td>The seafood industry is dependent on sustainable management of natural resources (Sanford, 1994, p. 15).</td>
</tr>
<tr>
<td>1995</td>
<td>important</td>
<td>The safe handling of wastewater is vital to ensure the protection of people and the environment (Waste Management NZ, 1995, p. 12).</td>
</tr>
<tr>
<td>1996</td>
<td>necessary – compliance</td>
<td>The company is committed to comply with all legal requirements and to implement programmes and procedures to ensure compliance (Waste Management NZ, 1996, p. inside back cover).</td>
</tr>
<tr>
<td>1997</td>
<td>important – clean green image</td>
<td>New Zealand must maintain its ‘clean green’ image if it is to maintain our export trade, especially primary produce, and continue to attract tourists. Local consumers are also demanding food and water that is free of chemical contamination, and landscapes that are free from degradation. Meeting these demands has become an increasingly important issue for researchers and resource managers (Landcare Research, 1997, p. 10).</td>
</tr>
<tr>
<td>1997</td>
<td>necessary - dependence</td>
<td>Watercare is dependent on a healthy environment and the use of natural resources for the operation of its business (Watercare Services, 1997, p. 1).</td>
</tr>
<tr>
<td>1998</td>
<td>important – clean green image</td>
<td>New Zealand’s “clean green” image is important to our primary produce export trade, and to tourism. Local consumers also want food and water that is free of chemical contamination, and landscapes that are free from degradation. New Zealand is also a signatory to the international Framework Conventions on Climate Change. These issues are increasingly important issue for researchers and resource managers (Landcare Research, 1998, p. 18).</td>
</tr>
<tr>
<td>2000</td>
<td>necessary - survival</td>
<td>Recent reviews of the state of the world environment by the United Nations make it abundantly clear that in spite of our greatest awareness of these matters we, the human race, continue to undermine the basis of our long-term survival. We might argue about the precise details, but we cannot escape the conclusion that humanity must change its present course towards one of more sustainable development. Manaaki Whenua has already chosen to move in that direction, both in our operations, and in the support we can give to others through our research (Landcare Research, 1999/2000, p. 4).</td>
</tr>
<tr>
<td>2000</td>
<td>important – continued business success</td>
<td>Sustainability is a vital part of our business, and as such we can only work to improve our performance (Meridian Energy, 2000, p. 2).</td>
</tr>
<tr>
<td>2000</td>
<td>important</td>
<td>Palliser Estate became an inaugural member of the New Zealand</td>
</tr>
<tr>
<td>Year</td>
<td>Importance</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
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</tr>
<tr>
<td>2000</td>
<td>important – clean green image</td>
<td>New Zealand generally trades on a “clean, green image” without any authentication (Palliser Estate Wines, 2000, p. 7).</td>
</tr>
<tr>
<td>2000</td>
<td>important – continued business success</td>
<td>The “lifespan” challenge goes to the very heart of why Shell must do better in New Zealand and world wide, now and in the future (Shell NZ, 2000, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>important - demanded</td>
<td>The City demands that City Care adhere to the principles of a good employer, and certainly the directors and management support the principles of the fair and equitable treatment of all staff. These principles are reflected in the terms and conditions of the employment agreements we have negotiated with our employees and their unions. For this we are rewarded with skilled and motivated staff that are committed to the highest level of customer service. We may not in all cases offer the lowest cost of labour. Where tenders are awarded on lowest price basis, and they do not acknowledge in any tangible way the value to the community of companies that are committed to the fair treatment of staff, or to being socially and environmentally responsible, then City Care will be unable to compete in some of its traditional business sectors unless it is prepared to compromise these principles (City Care, 2001, p. 5).</td>
</tr>
<tr>
<td>2001</td>
<td>necessary - dependence</td>
<td>Milburn’s ability to make cement, concrete, aggregate and burnt lime for New Zealanders depends on the use of natural resources. With this in mind, in the early 1990s Milburn embarked on a comprehensive review of its environmental performance. This was against a background of increasing awareness about the use of natural resources, higher expectations in communities about standards of site and plant operations and higher environmental standards being proposed for a range of production processes. The issues of climate change also began to focus attention on Milburn’s cement manufacturing which emits the greenhouse gas carbon dioxide. As environmental awareness progressed, within Milburn and its communities, the concept of sustainable use of natural resources as a basis for the Company’s economic activities emerged. Milburn’s cement, aggregate and concrete is often transformed into awe-inspiring, beautiful, sensitive and breathtaking structures that mirror New Zealand’s environment. Milburn is now on the journey of achieving environmental excellence in our operations (Milburn, 2001, p. 14).</td>
</tr>
<tr>
<td>2001</td>
<td>important – continued business success</td>
<td>Future reports will help us continue to improve with the goal of becoming a truly sustainable enterprise and eventually a restorative enterprise. Hey, we know this is a big dream but it has to be the eventual goal. The alternative is to not be sustainable and ultimately fail! (Interface Agencies NZ, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>necessary - dependence</td>
<td>Meridian Energy takes it commitments to resource management and working consultatively with stakeholders seriously, as access to natural resources is critical to our ongoing business success (Meridian Energy, 2001, p. 8).</td>
</tr>
<tr>
<td>2001</td>
<td>important</td>
<td>Every key decision made by the company needs to be viewed against the backdrop of sustainability. No longer do we have any choice about that. It is a must do. It is also the way in which an increasing number of leading groups of national and international</td>
</tr>
<tr>
<td>Year</td>
<td>Characteristic</td>
<td>Description</td>
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<tr>
<td>------</td>
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</tr>
<tr>
<td>2001</td>
<td>important - company success</td>
<td>companies are running their business (Mighty River Power, 2001, p. 25).</td>
</tr>
<tr>
<td>2001</td>
<td>necessary - dependence</td>
<td>it [the report] focuses on three areas that are critical to the Company’s success; environmental, social and economic sustainability (Sanford, 2000/2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>necessary - dependence</td>
<td>Sanford has gone from strength to strengths in the last few years. Our focus is ensuring that our business of harvesting, processing and supplying quality seafood has a secure and exciting future. Forward thinking, not only in terms of investment opportunity, but also global issues such as natural resources sustainability, social and employment issues and the economic environment, is extremely important (Sanford, 2000/2001, p. 2).</td>
</tr>
<tr>
<td>2001</td>
<td>necessary - dependence</td>
<td>Minimising the impact of our operations on the environment and protecting the resources we rely on are vital aspects of our business (Sanford, 2000/2001, p. 2).</td>
</tr>
<tr>
<td>2001</td>
<td>important - demanded</td>
<td>Excellent environmental performance is important for its own sake. Society does not, and should not, any longer tolerate businesses that cause pollution or mismanage the environment, leaving problems for future generations. Excellent environmental performance, and the trust that flows from that, is also the key to future expansion of our business. What is required is not just good intentions, but in-depth competence – not just promises, but the ability to deliver on them (Waste Management NZ, 2001, p. 1).</td>
</tr>
<tr>
<td>2002</td>
<td>necessary - dependence</td>
<td>This change [to TBL reporting] reflects the Board’s acknowledgement that the Company’s long-term sustainability and its ability to continue to create economic wealth are very dependant on the overall environment within which it operates (Port of Tauranga, 2002, p. 5).</td>
</tr>
<tr>
<td>2002</td>
<td>important - continued business success</td>
<td>In adopting Triple Bottom Line reporting the Port of Tauranga has recognised that its long-term economic success hinges on its ability to operate within a healthy, vibrant and prosperous community (Port of Tauranga, 2002, p. 6).</td>
</tr>
<tr>
<td>2002</td>
<td>important</td>
<td>The motto “Sustainable Seafood”, which adorns all our products, buildings and documentation, conveys a clear message of the importance of sustainable development to Sanford’s future (Sanford, 2002, p. 41).</td>
</tr>
<tr>
<td>2003</td>
<td>important - demanded</td>
<td>As one of the world’s largest dairy co-operatives, with customers in more than 90 countries, we have long recognised that consumers expect us to maintain high environmental standards and values (Fonterra, 2002/03, p. 18).</td>
</tr>
<tr>
<td>2003</td>
<td>important - demanded</td>
<td>Stakeholders and clients want evidence of good social and environmental business practices (Landcare Research, 2003, p. 27).</td>
</tr>
<tr>
<td>2003</td>
<td>important</td>
<td>Financial success has been the traditional measure of business sustainability. But it is becoming increasingly clear that economic viability overlaps significantly with social and environmental sustainability (Landcare Research, 2003, p. 27).</td>
</tr>
<tr>
<td>2003</td>
<td>important</td>
<td>We believe that good environmental management is good for business because our business relies on nature (Meridian Energy, 2003, p. 35).</td>
</tr>
<tr>
<td>2003</td>
<td>necessary/important</td>
<td>When thinking about sustainability in our Company, the Single Bottom Line is a singular focus on long-term shareholder value. We believe that this will best satisfy the requirements of our shareholders and the broader community. This is further reinforced by the fact that our resources-based business is completely entwined with issues of sustainability – if we fail at Corporate Sustainable Development (CSD) then our business will fail (Mighty River Power, 2003, p. 2).</td>
</tr>
<tr>
<td>2003</td>
<td>important</td>
<td>The survey included in the previous annual report showed that</td>
</tr>
</tbody>
</table>
shareholders were extremely positive about our move to sustainability reporting. We are continuing to develop and follow this practice, which we believe is fully appropriate at a time when the investment world is increasingly looking for the highest standards of corporate behaviour and responsibility (Port of Tauranga, 2003, p. 5).

The Company's community surveys show that public and opinion leader expectations and concerns relate to environmental impact, social responsibility, involvement in the community and economic contribution (Ports of Auckland, 2003, p. 30).

A Status Worth Strenuously Protecting
The New Zealand meat and food industries continue to derive a significant benefit from both the country's disease free status and environmental image. It is imperative for the continued success of our food industries that this status is strenuously protected. As other countries have found, the value of such benefits is not truly and fully appreciated until they are lost (Richmond, 2003, p. 11).

The continued viability of the fishing industry is reliant on its ability to utilise our marine resources in a sustainable manner; to not do so would be to the long-term detriment of the entire industry (Sanford, 2003, p. 64).

Excellence in managing the environment is important to our long term success. We strive for the best – in technology, operations efficiency and relationships with communities (Telecom, 2003, p. 26).

Nowadays, stringent environmental and safety regulations, coupled with increasing customer expectations, demand more sophisticated design and operating standards in the waste/resources industry (Waste Management NZ, 2003, p. 12).

Changed societal expectations also now demand environmental reporting and information dissemination beyond the walls of the company (Waste Management NZ, 2003, p. 20).

Sustainability is the only way forward (Watercare Services, 2003, p. 18).
Being Sustainable: A Responsibility and/or Obligation

Responsibility and/or Obligation

3M New Zealand Ltd
BP Oil New Zealand Ltd
City Care Ltd
Cowper Campbell
DB Breweries Ltd
Deloitte Touche Tohmatsu
Fonterra Co-operative Group Ltd
Griffins Foods Ltd
Holcim (formerly Milburn) NZ Ltd
Honda New Zealand Ltd
Hubbard Foods Ltd
IAG New Zealand Ltd
Infrastructure Auckland
InterfaceNZ
Landcare Research
Living Earth Ltd
Meridian Energy Ltd
Metro Water Ltd
Mighty River Power Ltd
Minster Ellison Rudd Watts
Money Matters (NZ) Ltd
Morel & Co
MWH New Zealand Ltd
NIWA
Orion New Zealand Ltd
Palisier Estate Wines of Martinborough
Port of Tauranga Ltd
Ports of Auckland
PricewaterhouseCoopers
Richmond Ltd
Sanford Ltd
Shell New Zealand Ltd
Telecom New Zealand Ltd
The Boston Consulting Group
The Warehouse Group Ltd
Toyota New Zealand Ltd
Transfield Services (New Zealand) Ltd
Transpower New Zealand Ltd
Tranz Rail Ltd
TrustPower Ltd
Urgent Couriers Ltd
URS New Zealand Ltd
Vector Ltd
Vodafone New Zealand Ltd
Waste Management NZ Ltd
Watercare Services Ltd
Westpac

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<table>
<thead>
<tr>
<th>Year</th>
<th>Code</th>
<th>Extract</th>
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<tbody>
<tr>
<td>1995</td>
<td>responsibility/obligation</td>
<td>At the same time, the prominent location of the commercial port within the Waitemata Harbour requires us to exhibit an ongoing sensitivity to environmental responsibilities (Ports of Auckland, 1995, p. 9).</td>
</tr>
<tr>
<td>1996</td>
<td>responsibility/obligation</td>
<td>New Zealand, a country whose economy, health and lifestyle depends largely on the use of natural resources, has a role to play in dealing with international environmental problems (Sanford, 1996, p. 15).</td>
</tr>
<tr>
<td>1996</td>
<td>responsibility/obligation</td>
<td>Prevention of pollution and enhancement of the environment are the fundamental premises of the company’s business. We believe that all corporations have a responsibility to conduct their business as responsible stewards of the environment and to seek profits only through activities that leave the Earth healthy and safe. We believe that the company has a responsibility not to compromise the ability of future generations to sustain their needs (Waste Management NZ, 1996, p. inside back cover).</td>
</tr>
<tr>
<td>1999</td>
<td>responsibility/obligation</td>
<td>The board believes that the company has a responsibility to focus on conservation to better the environment in the region (Metrowater, 1999, p. 9).</td>
</tr>
<tr>
<td>2000</td>
<td>responsibility/obligation</td>
<td>Our annual accounts record our profitability in a strictly financial sense. But we also have a duty to measure and publicise our own social and environmental performance — hence this sustainability report (Landcare Research, 2000, p. 3).</td>
</tr>
<tr>
<td>2000</td>
<td>responsibility/obligation</td>
<td>Environmental performance is a key responsibility of managers in each business unit and profit centre (Ports of Auckland, 2000, p. 27).</td>
</tr>
<tr>
<td>2000</td>
<td>responsibility/obligation</td>
<td>The Company accepts its responsibility to achieve excellent environmental management in all aspects of port operations and to encourage other port users to meet the same high standards (Ports of Auckland, 2000, p. 27).</td>
</tr>
<tr>
<td>2000</td>
<td>responsibility/obligation</td>
<td>As a major New Zealand business, Ports of Auckland has a responsibility to work with local communities in areas where it operates. This involves responding to community concerns and supporting local projects where appropriate (Ports of Auckland, 2000, p. 30).</td>
</tr>
<tr>
<td>2000</td>
<td>responsibility/obligation</td>
<td>Watercare, as the bulk supplier of drinking-water and wastewater services to the Auckland region, knows it has a responsibility to protect the environment while providing these services. These goals must be achieved with maximum value to the Company’s owners (Watercare Services, 2000, p. 5).</td>
</tr>
<tr>
<td>2001</td>
<td>responsibility/obligation</td>
<td>Sustainable management of resources is our business so we have a responsibility to improve our own performance as well as that of others (Landcare Research, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>responsibility/obligation</td>
<td>We create environmental impacts on local, regional and global scales and recognise our responsibility to manage these on a sustainable basis for the long term benefit of our community (Metrowater, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>responsibility/obligation</td>
<td>Sanford is committed to operating in both an environmentally, socially and economically sustainable manner to fulfil responsibilities to our stakeholders, including Shareholders, customers, suppliers, employees and the communities in which we operate (Sanford, 2000/2001, p. 3).</td>
</tr>
<tr>
<td>2002</td>
<td>responsibility/obligation</td>
<td>We believe we have the responsibility to produce products in ways that respect human rights and natural environments (BP NZ, 2002, p. 3).</td>
</tr>
<tr>
<td>2002</td>
<td>responsibility/obligation</td>
<td>Meridian is a state-owned enterprise (SOE), owned by all New Zealanders. That means the dividend from our activities does not</td>
</tr>
</tbody>
</table>
go offshore, it is pumped back into the economy. As importantly, our status as an SOE means that we are conscious of our obligation to be socially responsible at all times as well as profitable (Meridian Energy, 2002, p. 9).

<table>
<thead>
<tr>
<th>Year</th>
<th>Responsibility/Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>As a business we recognise that we have a real responsibility to minimise our impact on the natural environment as we operate within one of New Zealand’s premier residential and recreational areas (Port of Tauranga, 2002, p. 10).</td>
</tr>
<tr>
<td>2002</td>
<td>Sanford recognises its obligations and responsibilities, ensuring we conduct our operations in a manner that protects the environment and conserves natural resources (Sanford, 2002, p. 42).</td>
</tr>
<tr>
<td>2003</td>
<td>Sanford recognises that it has responsibilities to its employees and the community. This includes provision of a safe work environment, job satisfaction, good working conditions and equal employment opportunities. Encouraging employee development, the Company also organises and participates in community and social events (Sanford, 2003, p. 70).</td>
</tr>
<tr>
<td>2003</td>
<td>Part of our commitment to sustainable development involves recognising our role and responsibilities within society, and striving to build good relationships with all stakeholders, including employees, investors, contractors, suppliers, members of the local community and regulators (Waste Management NZ, 2003, p. 33).</td>
</tr>
<tr>
<td>2003</td>
<td>Until now, organisations have tended to pursue profit to the detriment of other priorities. But sustainable development requires companies to recognise that whilst they are primarily businesses, they have longer-term responsibilities that reach beyond commerce. That’s not easy with the huge pressures now mounted by investors to see immediate and continuing growth; growth that itself threatens our ability as a planet to develop sustainably (Waste Management NZ, 2003, p. 1).</td>
</tr>
<tr>
<td>2003</td>
<td>Watercare has obligations to minimise its environmental impact and to aim for high-quality environmental outcomes (Watercare Services, 2003, p. 36).</td>
</tr>
</tbody>
</table>
The Challenge and Opportunity of Organisational Sustainable Development

Challenge and Opportunity

- 3M New Zealand Ltd
- BP Oil New Zealand Ltd
- City Care Ltd
- Cooper Campbell
- DB Breweries Ltd
- Deloitte Touche Tohmatsu
- Fonterra Co-operative Group Ltd
- Griffins Foods Ltd
- Holcim (formerly Milburn) NZ Ltd
- Honda New Zealand Ltd
- Hubbard Foods Ltd
- IAG New Zealand Ltd
- Infrastructure Auckland
- InterfaceNZ
- Landcare Research
- Living Earth Ltd
- Meredian Energy Ltd
- Metro Water Ltd
- Mighty River Power Ltd
- Minster Ellison Rudd Watts
- Money Matters (NZ) Ltd
- Morel & Co
- MWH New Zealand Ltd
- NBWA
- Orion New Zealand Ltd
- Palliser Estate Wines of Martinborough
- Port of Tauranga Ltd
- Ports of Auckland
- PricewaterhouseCoopers
- Richmond Ltd
- Sanford Ltd
- Shell New Zealand Ltd
- Telecom New Zealand Ltd
- The Boston Consulting Group
- The Warehouse Group Ltd
- Toyota New Zealand Ltd
- Transfield Services (New Zealand) Ltd
- Transpower New Zealand Ltd
- Tranz Rail Ltd
- TrustPower Ltd
- Urgent Couriers Ltd
- URS New Zealand Ltd
- Vector Ltd
- Vodafone New Zealand Ltd
- Waste Management NZ Ltd
- Watercare Services Ltd
- Westpac

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</thead>
<tbody>
<tr>
<td>1992</td>
<td>opportunity</td>
<td>Environmental issues were also important for the Company. Following an environmental review of the Company, steps were taken to implement an environmental compliance regime. Once completed, this regime will ensure that rail’s inherent environmental advantages over other transport modes are appropriately utilised, for the benefit not only of the Company and its customers, but the wider community as well (New Zealand Rail, 1992, p. 17).</td>
</tr>
<tr>
<td>1992</td>
<td>opportunity</td>
<td>Improved standards in all areas of environmental protection will provide opportunities which no other company in New Zealand is in a better position to take advantage of (Waste Management NZ, 1992, p. 13).</td>
</tr>
<tr>
<td>1995</td>
<td>opportunity</td>
<td>Tranz Rail must build on its natural advantages, such as environmental efficiency, and encourage the continued levelling of the playing field so that all players in the transport industry can compete equally and fairly (Tranz Rail, 1995, p. 4).</td>
</tr>
<tr>
<td>1995</td>
<td>opportunity</td>
<td>While the numbers travelling are still relatively small, the benefits of rail travel are becoming more and more apparent to both the transport planners and the public. With environmental and transport issues being widely debated in Auckland, the advantages of commuter rail are now better understood (Tranz Rail, 1995, p. 12).</td>
</tr>
<tr>
<td>1995</td>
<td>opportunity</td>
<td>Caring for the environment is one of the key issues facing transporters, producers, legislators and the community. While rail transport has obvious advantages, such as productivity, fuel efficiency, low emissions and minimal land usage, it is incumbent on all companies, including Tranz Rail, to make environmental choices that will encourage efficiency, sustainability and protection of the environment. Tranz Rail’s efficient rail, road and sea network allows customers to make transport and distribution choices that suit not only their commercial needs, but which are also environmentally responsible (Tranz Rail, 1995, p. 16).</td>
</tr>
<tr>
<td>1996</td>
<td>challenge</td>
<td>The most important challenge in tackling environmental problems is finding new attitudes and approaches to achieving sustainable development (Sanford, 1996, p. 15).</td>
</tr>
<tr>
<td>1996</td>
<td>opportunity</td>
<td>Our long track network and nationwide operations require us to be constantly vigilant to the impact we are having on the environment. At a time of raising concern about CO2 emissions, Tranz Rail’s ability to haul larger loads than the road transport industry and emit considerably less carbon dioxide, is advantageous (Tranz Rail, 1996, p. 13).</td>
</tr>
<tr>
<td>1996</td>
<td>opportunity</td>
<td>Growing environmental concerns about CO2 emissions from motor vehicles and the possibility of road user charges more fairly reflecting real costs may also work in Tranz Rail’s advantage (Tranz Rail, 1996, p. 15).</td>
</tr>
<tr>
<td>1997</td>
<td>challenge</td>
<td>The most important challenge in tackling environmental problems is finding new attitudes and approaches to achieve a sustainable development (Sanford, 1997, p. 34).</td>
</tr>
<tr>
<td>1999</td>
<td>challenge</td>
<td>Environmental standards imposed from within the organisation and by communities continue to challenge the status quo and more work coupled with bright ideas have solved and will continue to solve environmental issues (Milburn, 1999, p. 5).</td>
</tr>
<tr>
<td>1999</td>
<td>challenge</td>
<td>Milburn continues to focus attention on improving its environmental performance and also to exploring the broader issue of sustainability of resources. For those who have been used to concentrating predominantly on achieving good financial performance this will be a major challenge as we seek</td>
</tr>
<tr>
<td>Year</td>
<td>Category</td>
<td>Description</td>
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<tr>
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</tr>
<tr>
<td>1999</td>
<td>challenge</td>
<td>Sustainable development involves the triple challenge of meeting the needs of the community, the economy and the environment (Watercare Services, 1998-99, p. 20).</td>
</tr>
<tr>
<td>2000</td>
<td>opportunity</td>
<td>It is my belief that radical targets are also required if we are to stimulate the innovation and thinking 'out of the square' necessary to make significant progress along the road towards sustainable development (Landcare Research, 1999/2000, p. 4).</td>
</tr>
<tr>
<td>2000</td>
<td>challenge</td>
<td>Conservation and management of these rivers are socially and ecologically complex (Meridian Energy, 2000, p. 14).</td>
</tr>
<tr>
<td>2000</td>
<td>challenge</td>
<td>We are serious about our commitment and we have no illusions. The journey will be long and difficult. To achieve our vision we will need everyone's help and understanding (The Warehouse, 2000, p. 15).</td>
</tr>
<tr>
<td>2000</td>
<td>challenge</td>
<td>Sustainability involves the triple bottom line, with the challenge for Watercare to meet the expectations and needs of the community, the economy and the environment (Watercare Services, 2000, p. 40).</td>
</tr>
<tr>
<td>2001</td>
<td>challenge</td>
<td>When running a Company under the triple bottom line philosophy you run into dilemmas daily. What may be good for one aspect (e.g. social) may be detrimental to another (e.g. environment). Many times there is no definite answer but to hide such dilemmas away because we don’t have the answers would prevent eventual solutions evolving (Hubbard Foods, 2000-2001, p. 22).</td>
</tr>
<tr>
<td>2001</td>
<td>challenge</td>
<td>Sustainability within Meridian Energy has come with many challenges, in particular in assessing new business opportunities (Meridian Energy, 2001, p. 4).</td>
</tr>
<tr>
<td>2001</td>
<td>opportunity</td>
<td>We have recently joined the International Energy Agency's Hydrogen Programme as we believe Meridian Energy's hydro resources would be well suited to delivering a sustainable hydrogen economy for New Zealand in the future (Meridian Energy, 2001, p. 34).</td>
</tr>
<tr>
<td>2001</td>
<td>opportunity</td>
<td>Bringing together these sustainability elements and our natural dependencies into the overall concept of Mighty River Power's sustainable development is one of the biggest opportunities we now face (Mighty River Power, 2001, p. 25).</td>
</tr>
<tr>
<td>2001</td>
<td>challenge</td>
<td>However, committing to practical environmental protection and improvements fits easily with our 70 years of past and current experience working with communities that are part of the modified catchments of Lake Taupo and the Waikato River. In doing this, we are dealing with the social responsibility aspects of sustainable development (Mighty River Power, 2001, p. 16).</td>
</tr>
<tr>
<td>2001</td>
<td>challenge</td>
<td>These scores [from survey] highlight a challenge for retailers who wish to promote environmentally friendly merchandise ranges. Many consumers do not rate retailers or suppliers more highly who provide their products in an environmentally friendly fashion (The Warehouse, 2001, p. 14).</td>
</tr>
<tr>
<td>2001</td>
<td>challenge</td>
<td>Our goal is to source all timber products with FSC [Forest Stewardship Council] or similar certification by the end of 2003. It is our view that this goal may not be achieved because we are realising customer/consumer education is essential. FSC timber is in short supply and thus attracting a price premium which customers are reluctant to pay (The Warehouse, 2001, p. 17).</td>
</tr>
<tr>
<td>Year</td>
<td>Type</td>
<td>Description</td>
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</tr>
<tr>
<td>2001</td>
<td>challenge</td>
<td>Climate change policy represents one of the greatest challenges in the sustainability debate and will be critical to the future development of the energy sector (Transpower, 2001, p. 21).</td>
</tr>
<tr>
<td>2001</td>
<td>challenge</td>
<td>Operating in an industry that burns fossil fuels as the foundation of its operations provides a significant challenge to an organisation contemplating sustainability. My approach to this problem is that we are better to be doing something than nothing (Urgent Couriers, 2001, p. 3).</td>
</tr>
<tr>
<td>2001</td>
<td>challenge</td>
<td>The above table confirms that Urgent Couriers' vehicle fleet is the area of sustainable development that offers the most challenges as its carbon footprint is huge and there is no clearly defined path for mitigating this footprint in the short term (Urgent Couriers, 2001, p. 15).</td>
</tr>
<tr>
<td>2001</td>
<td>challenge</td>
<td>Identifying sustainable solutions for our clients has always been our core business at URS New Zealand. As such we are very familiar with the challenges of delivering projects that optimise economic, environmental and social performance (URS NZ, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>challenge</td>
<td>Responding to society's expectations is not easy, but in our area of business, it is vitally important (Waste Management NZ, 2001, p. 2).</td>
</tr>
<tr>
<td>2001</td>
<td>opportunity</td>
<td>The company acknowledges a widespread community aspiration to move as rapidly as possible toward a zero waste future, by according priority to waste reduction, re-use and recycling. The company believes the paradigm shift from waste disposal to resource recovery offers significant opportunities for its future growth (Waste Management NZ, 2001, p. 11).</td>
</tr>
<tr>
<td>2002</td>
<td>challenge</td>
<td>There were many challenges in producing this report. Environmentally, BP's products are largely fossil fuels, but we are expanding our base by using renewable energy technology in our newest services stations (BP NZ, 2002, p. 3).</td>
</tr>
<tr>
<td>2002</td>
<td>challenge</td>
<td>Our goal is simple – no accidents, no harm to people and no damage to the environment. Achieving this goal is not simple (BP NZ, 2002, p. 3).</td>
</tr>
<tr>
<td>2002</td>
<td>challenge</td>
<td>During the development of our TBLR systems we began to fully understand the difficulties associated with becoming a fully sustainable company (City Care, 2002, p. 16).</td>
</tr>
<tr>
<td>2002</td>
<td>opportunity</td>
<td>And perhaps most importantly, our business is well positioned as we look ahead. There is a growing awareness of the importance of biodiversity, biosecurity, the preservation of our soil and water quality, the effects of climate change and the impact of our increasing urbanisation on the environment – to name a few of our principle research themes. Our vision of 'science making a difference for a clean and green New Zealand' has never been more relevant (Landcare Research, 2002, p. 5).</td>
</tr>
<tr>
<td>2002</td>
<td>challenge</td>
<td>We found ourselves having to balance potentially conflicting environmental, economic and social considerations (Meridian Energy, 2002, p. 27).</td>
</tr>
<tr>
<td>2002</td>
<td>challenge</td>
<td>Metrowater is committed to sustainable development for Auckland. Our challenge is to provide a reliable quality of water and waste disposal, without harming our environment and imposing unacceptable costs on this and future generations (Metrowater, 2002, p. 8).</td>
</tr>
<tr>
<td>2002</td>
<td>opportunity</td>
<td>Although many elements of our particular form of sustainability have been in place for some time, the modern framework for sustainable development in Mighty River Power provides an exciting opportunity for the company to start its future progress. The opportunity is to improve our performance not only across</td>
</tr>
</tbody>
</table>
conventional financial measures, but also across a broader economic range, and to do that alongside superior environmental, community and social performance. It is about building our economic, natural and social capital contributions, and doing so with the highest standards of ethical corporate conduct, full, open and honest communication, and with strong community support for everything we do (Mighty River Power, 2002, p. 13).

2002 opportunity
We have already made eight applications for funding under the Alternative to Roading (ATR) and Regional Development schemes announced in March. All of these projects will achieve Government’s economic, social and environmental policy goals. They will lower carbon dioxide emissions, reduce wear and tear on roads, reduce rate and taxpayer contributions to road upkeep, and reduce the number of trucks on roads with benefits to road safety and community wellbeing (Tranz Rail, 2002, p. 7).

2002 opportunity
The Government’s commitment to the Kyoto Protocols highlights the environmental benefits of rail transport. Rail is five times more efficient than its road counterpart on a per kilometre tonne basis when measuring CO2 emissions and uses less land than roading. Rail also produces less potentially harmful rainwater run-off than the mix of rubber, diesel and petrol residues deposited on New Zealand roads (Tranz Rail, 2002, p. 26).

2002 challenge/opportunity
Think/ A changing global environmental conscience is challenging the traditional waste handling industry/ Think again/ Challenge brings opportunity. And opportunity provides a lucrative platform for waste management (Waste Management NZ, 2002, p. cover-ii).

2002 opportunity
In recent times there has been a groundswell of change in community attitudes and public policy-making regarding the consumption of resources and the protection of the world’s climate...The company is very mindful of this changing landscape and is developing its business to capitalise on the opportunities presented (Waste Management NZ, 2002, p. 26).

2002 opportunity
This energy recovery project provides additional commercial opportunity for the company in the sale of emission credits to other businesses (Waste Management NZ, 2002, p. 28).

2002 opportunity
Think/ An expanding mass of discarded rubbish/ Think again/ An increasing source of raw materials (Waste Management NZ, 2002, p. 2).

2002 opportunity
Sometimes what you recognise in a situation is decided by how you perceive its potential...By thinking through new uses for discarded materials, we can provide a rich resource for the manufacture of other goods. At the same time, we help to curb the depletion rates of virgin resources (Waste Management NZ, 2002, p. 2).

2002 challenge
Watercare is constantly finding contradictions in its efforts to achieve ecological, social and economic targets. It is important that these conflicts are addressed and that sustainable thinking is part of the process (Watercare Services, 2002, p. 20).

2002 challenge
The goal of safe, environmentally responsible and cost effective disposal of biosolids is a challenge worldwide. Watercare is actively working with international experts to identify methods to meet this goal (Watercare Services, 2002, p. 36).

2003 challenge
As a company, one of the biggest challenges we all face lies in addressing the paradox in wanting both the mobility that our products provide and a cleaner environment (BP NZ, 2003, p. 2).
<table>
<thead>
<tr>
<th>Year</th>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003</td>
<td>challenge</td>
<td>Commitment to a principle is one thing; working out what it actually means in practice is a more difficult task (Mighty River Power, 2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>challenge</td>
<td>The shortage of generation in New Zealand certainly presents a challenge. However, as electricity demands grow so does the need for additional transmission and distribution infrastructure, and this too provides a challenge from a sustainability perspective. The challenge for Transpower and line companies is to build and maintain infrastructure as sustainably as possible. The environmental impact can be minimised when assets are bought, during their life through proper maintenance, and when they reach the end of their useful life (Orion, 2003, p. 13).</td>
</tr>
<tr>
<td>2003</td>
<td>challenge</td>
<td>Responsible management of electricity networks is not something that can be effectively regulated; it is very hard to get the incentives right. The best way forward is for individual network companies to take on the challenge, as Orion has, to improve environmental performance (Orion, 2003, p. 12-13).</td>
</tr>
<tr>
<td>2003</td>
<td>opportunity</td>
<td>Harness the local, national and international environmental benefits of our products and services such as remote working, video-conferencing and on-farm efficiency (Telecom, 2003, p. 26).</td>
</tr>
<tr>
<td>2003</td>
<td>challenge</td>
<td>These are exciting times for Vodafone and we look forward to meeting these challenges and making a difference to our world around us. It’s not going to be easy or quick but it’s worth it (Vodafone, 2002-2003, p. 23).</td>
</tr>
<tr>
<td>2003</td>
<td>challenge</td>
<td>Waste Management has 430 trucks on the road, over 300 other company vehicles and a number of items of heavy machinery. Together they consume eight million litres of diesel and petrol per year and contribute to air emissions and traffic congestion. All of this makes ‘greening our fleet’ a big challenge but a key imperative (Waste Management NZ, 2003, p. 9).</td>
</tr>
<tr>
<td>2003</td>
<td>challenge</td>
<td>In line with the company’s drive towards more sustainable development, we are progressively developing business strategies that meet the needs of the company and stakeholders today, while protecting and enhancing the human and natural resources required in the future. The challenge is to achieve these objectives without penalising the economic returns that power the business (Waste Management NZ, 2003, p. 14).</td>
</tr>
<tr>
<td>2003</td>
<td>challenge</td>
<td>Something like this must be a work in progress (Westpac, 2003, p. 8).</td>
</tr>
</tbody>
</table>
Sustainable Development: A New or Old Concept

New or Old

3M New Zealand Ltd
BP Oil New Zealand Ltd
City Care Ltd
Cowper Campbell
DB Breweries Ltd
Deloitte Touche Tohmatsu
Fonterra Co-operative Group Ltd
Griffins Foods Ltd
Holcim (formerly Milburn) NZ Ltd
Honda New Zealand Ltd
Hubbard Foods Ltd
IAG New Zealand Ltd
Infrastructure Auckland
InterfaceNZ
Landcare Research
Living Earth Ltd
Meredian Energy Ltd
Metro Water Ltd
Mighty River Power Ltd
Minster Ellison Rudd Watts
Money Matters (NZ) Ltd
Morel & Co
MWH New Zealand Ltd
NIWA
Orion New Zealand Ltd
Palliser Estate Wines of Martinborough
Port of Tauranga Ltd
Ports of Auckland
priceWaterhouseCoopers
Richmond Ltd
Sanford Ltd
Shell New Zealand Ltd
Telecom New Zealand Ltd
The Boston Consulting Group
The Warehouse Group Ltd
Toyota New Zealand Ltd
Transfield Services (New Zealand) Ltd
Transpower New Zealand Ltd
Tranz Rail Ltd
TrustPower Ltd
Urgent Couriers Ltd
URS New Zealand Ltd
Vector Ltd
Vodafone New Zealand Ltd
Waste Management NZ Ltd
Watercare Services Ltd
Westpac

Extracts taken from report
No extracts taken from report
<table>
<thead>
<tr>
<th>Year</th>
<th>Code</th>
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</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>new – reporting</td>
<td>This report wasn’t easy to write. New things are usually not easy to build first time up. Likewise this report is not perfect – radical new things rarely are. However you have to start somewhere. This report has also taken some soul searching on our behalf and also, I believe, some bravery. In business, we have traditionally been taught to only present the Company in the best possible light, particularly to that important group of stakeholders – the customer. It’s hard to be honest and self critical in a public way. It’s easy to highlight your successes but hard to highlight your failures and your areas of improvement. In the case of a private company it is also hard to publicly disclose our financial information (Hubbard Foods, 2001, p. 2).</td>
</tr>
<tr>
<td>2001</td>
<td>new</td>
<td>In New Zealand, sustainable business in terms of environmental and social performance is a relatively new concept, one which enterprises and local government are only just beginning to grapple with. Manaaki Whenua is involved in initiatives helping a wide range of businesses (Landcare Research, 2001, p. 32).</td>
</tr>
<tr>
<td>2001</td>
<td>old</td>
<td>However, committing to practical environmental protection and improvements fits easily with our 70 years of past and current experience working with the communities that are part of the modified catchments of Lake Taupo and the Waikato River. In doing this, we are dealing with the social responsibility aspects of sustainable development (Mighty River Power, 2001, p. 16).</td>
</tr>
<tr>
<td>2001</td>
<td>new</td>
<td>So responsible resource use touches all three elements of sustainable development – economic, environmental and social and, in this example, is a key part of whole company performance. It provides Mighty River Power with a practical perspective that is grounded in its current experience (Mighty River Power, 2001, p. 16).</td>
</tr>
<tr>
<td>2001</td>
<td>new</td>
<td>Bringing together these sustainability elements and our natural dependencies into the overall concept of Mighty River Power’s sustainable development is one of the biggest opportunities we now face (Mighty River Power, 2001, p. 25).</td>
</tr>
<tr>
<td>2001</td>
<td>old</td>
<td>Despite being our first published report, The Warehouse has, since its listing on the New Zealand Stock Exchange in 1994, always talked of its five stakeholders – team members, shareholders, suppliers, community and its customers – as key players in the success of The Warehouse. Stephen Tindall has long been passionate about ensuring The Warehouse balances the needs of these stakeholder groups – long before triple bottom line or sustainable development reporting became increasingly accepted by business (The Warehouse, 2001, p. 1).</td>
</tr>
<tr>
<td>2002</td>
<td>old/new</td>
<td>Although many elements of our particular form of sustainability have been in place for some time, the modern framework for sustainable development in Mighty River Power provides an exciting opportunity for the company to start its future progress (Mighty River Power, 2002, p. 13).</td>
</tr>
<tr>
<td>2003</td>
<td>new</td>
<td>We accept this [sustainable development] is quite a new concept for New Zealand, and one not that easy to pin down. It began in 2001 when our parent in Australia first began reporting, and we are carrying it on. But we are not Australians. Our approach to this is unique to New Zealand. Not least because, as I’ll get to in a minute, New Zealanders have helped us to shape it. Still, it’s unfamiliar territory and we know there is some scepticism out there about the concept in general and how a bank intends using it in particular (Westpac, 2003, p. 7).</td>
</tr>
</tbody>
</table>
Appendix E: Additional Extracts for Chapter Eight

This appendix contains additional extracts in support of the discussion undertaken in Chapter Eight: (Re)presentations of ‘Sustainable Organisations’. These additional extracts are drawn from the individual report analysis templates compiled during the report analysis process (see Chapter Five for a discussion of this process).

Appendix E is structured following the layout and presentation of data in Chapter Eight and Appendix D. Like Appendix D, each section begins with a spreadsheet identifying the reports from which texts extracts were taken during the analysis process and from which key themes were ‘decided upon’ during stage three of analysis. These spreadsheets are followed by tables containing these extracts. Once again, while the spreadsheets do not represent all the occurrences of the theme within the texts, nor are they able to show the full extent (i.e. number of times the theme occurred in each report) or the effect of the theme (defined in Chapter Five), they do give the reader an indication of the themes ‘presence’ within the texts. This appendix is, therefore, not intended to represent all possible occurrences or possible extracts from the reports but is intended to support and add to those extracts I identify and examine in Chapter Eight.
(Re)Presenting ‘Sustainable Organisations’

The Sustainable Organisation is...?

3M New Zealand Ltd
BP Oil New Zealand Ltd
City Care Ltd
Cowper Campbell
DB Breweries Ltd
DeLoitte Touche Tohmatsu
Fonterra Co-operative Group Ltd
Griffins Foods Ltd
Holcim (formerly Milburn) NZ Ltd
Honda New Zealand Ltd
Hubbard Foods Ltd
IAG New Zealand Ltd
Infrastruktur Auckland
InterfaceNZ
Landcare Research
Living Earth Ltd
Meridian Energy Ltd
Metro Water Ltd
Mighty River Power Ltd
Minster Ellison Rudd Watts
Money Matters (NZ) Ltd
Morel & Co
MWH New Zealand Ltd
NIWA
Orion New Zealand Ltd
Paliser Estate Wines of Martinborough
Port of Tauranga Ltd
Ports of Auckland
PricewaterhouseCoopers
Richmond Ltd
Sanford Ltd
Shell New Zealand Ltd
Telecom New Zealand Ltd
The Boston Consulting Group
The Warehouse Group Ltd
Toyota New Zealand Ltd
Transfield Services (New Zealand) Ltd
Transpower New Zealand Ltd
Tranz Rail Ltd
TrustPower Ltd
Urgent Couriers Ltd
URS New Zealand Ltd
Vector Ltd
Vodafone New Zealand Ltd
Waste Management NZ Ltd
Watercare Services Ltd
Westpac

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</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>sustainable organisations</td>
<td>What is perhaps important about this report is that sustainable development is our business. Our stakeholders should expect us to lead the way. Our &quot;products&quot; – research and consultancy – should by definition contribute towards greater sustainability (Landcare Research, 2000, p. 4).</td>
</tr>
</tbody>
</table>
| 2002 | sustainable organisations | Sustainable Manaaki Whenua  
We will continually strive:  
to create wealth (for New Zealand, our Government owners and Manaaki Whenua)  
to make our customers successful  
to care for people (our staff and the communities we work in and with)  
to care for the environment (in our activities and through our influence)  
to demonstrate leadership (by ourselves and in partnership with others) in all we do. (Landcare Research, 2002, p. i). |
| 2002 | sustainable organisations | Manaaki Whenua – care for the land  
Manaaki Tangata – care for the people  
| 2003 | sustainable organisations | Sustainable Manaaki Whenua  
We will continually strive:  
to create wealth (for New Zealand, our Government owners and Manaaki Whenua)  
to make our customers successful  
to care for people (our staff and the communities we work in and with)  
to care for the environment (in our activities and through our influence)  
to demonstrate leadership (by ourselves and in partnership with others) in all we do. (Landcare Research, 2003, p. i). |
| 2003 | sustainable organisations | The objectives of Shell companies are to engage efficiently, responsibly and profitably in the oil, gas, chemicals and other selected businesses and to participate in the search for and development of other sources of energy. Shell companies seek a high standard of performance and aim to maintain a long-term position in their respective competitive environments (Shell NZ, 2002/2003, p. 20). |
| 2003 | sustainable organisations | The most important contribution that companies can make to the social and material progress of the countries in which they operate is in performing their basic activities as effectively as possible (Shell NZ, 2002/2003, p. 20). |
| 2003 | sustainable organisations | Sustainable development is defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs (World Council for Economic Development). Watercare’s financial strategies as shown in the funding plan are consistent with this principle and are predicated on achieving intergenerational equity, economic efficiency and an optimal cost of capital (Watercare Services, 2003, p. 126) |
Sustainable Organisations must...

- 3M New Zealand Ltd
- BP Oil New Zealand Ltd
- City Care Ltd
- Cowper Campbell
- DB Breweries Ltd
- Deloitte Touche Tohmatsu
- Fonterra Co-operative Group Ltd
- Griffins Foods Ltd
- Holcim (formerly Milburn) NZ Ltd
- Honda New Zealand Ltd
- Hubbard Foods Ltd
- IAG New Zealand Ltd
- Infrastructure Auckland
- InterfaceNZ
- Landcare Research
- Living Earth Ltd
- Meridian Energy Ltd
- Metro Water Ltd
- Mighty River Power Ltd
- Minister Ellison Rudd Watts
- Money Matters (NZ) Ltd
- Morel & Co
- MWH New Zealand Ltd
- NIWA
- Orion New Zealand Ltd
- Palliser Estate Wines of Martinborough
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- Ports of Auckland
- PricewaterhouseCoopers
- Richmond Ltd
- Sanford Ltd
- Shell New Zealand Ltd
- Telecom New Zealand Ltd
- The Boston Consulting Group
- The Warehouse Group Ltd
- Toyota New Zealand Ltd
- Transfield Services (New Zealand) Ltd
- Transpower New Zealand Ltd
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- Vodafone New Zealand Ltd
- Waste Management NZ Ltd
- Watercare Services Ltd
- Westpac

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<th>Year</th>
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<th>Extract</th>
</tr>
</thead>
<tbody>
<tr>
<td>1993</td>
<td>sustainable organisations must…</td>
<td>Telecom New Zealand is pleased to be able to contribute to our communities in these ways. We can only do so, however, if we continue to be an efficient, cost effective organisation (Telecom, 1993, p. 24).</td>
</tr>
<tr>
<td>1999</td>
<td>sustainable organisations must…</td>
<td>The company is financially robust and well-placed to help New Zealand meet the environmental challenges of the new millennium (Landcare Research, 1999, p. 3).</td>
</tr>
<tr>
<td>2000</td>
<td>sustainable organisations must…</td>
<td>Although wholly owned by the Government, we are responsible for our own financial viability (Landcare Research, 1999/2000, p. 7).</td>
</tr>
<tr>
<td>2000</td>
<td>sustainable organisations must…</td>
<td>Manaaki Whenua’s research is making a difference for a truly clean and green New Zealand. But the sustainability of our research hinges on both our financial viability and our capacity to maintain our human capital – innovative, loyal and productive staff (Landcare Research, 1999/2000, p. 41).</td>
</tr>
<tr>
<td>2000</td>
<td>sustainable organisations must…</td>
<td>Part of the definition of being a ‘successful business’ today is a commitment to social responsibility (Metrowater, 2000, p. 6-7).</td>
</tr>
<tr>
<td>2000</td>
<td>sustainable organisations must…</td>
<td>To be sustainable, a business must be financially sound and able to foster the means of its own growth and renewal (Sanford, 1999/2000, p. 13).</td>
</tr>
<tr>
<td>2000</td>
<td>sustainable organisations must…</td>
<td>For Sanford, the core of its sustainability is based around maintaining an appropriate share of the sustainably-managed New Zealand fish stocks and aquaculture, supplemented by value added processing (Sanford, 1999/2000, p. 13).</td>
</tr>
<tr>
<td>2000</td>
<td>sustainable organisations must…</td>
<td>Companies that fail to generate economic value will, over time, shrink relative to other companies and therefore not contribute to sustainable economic growth (Sanford, 1999/2000, p. 15).</td>
</tr>
<tr>
<td>2000</td>
<td>sustainable organisations must…</td>
<td>Profitability is essential to discharging these responsibilities and staying in business…Without profits and a strong financial foundation, it would not be possible to fulfil the responsibilities outlined in this section [business principles] (Shell NZ, 2000, p. 15).</td>
</tr>
<tr>
<td>2001</td>
<td>sustainable organisations must…</td>
<td>Delivery of these three components of the Company’s vision can only be carried out if the correct financial stewardship is in place. Accordingly, overlaying these three components is a commitment to provide responsible and rigorous financial governance and a commitment to run the affairs of the company with appropriate fiscal controls (Hubbard Foods, 2001, p. 3).</td>
</tr>
<tr>
<td>2001</td>
<td>sustainable organisations must…</td>
<td>This method of growth from 1988 to today has required financial discipline and sound profitability. Hubbard Foods believes this to be important and puts considerable emphasis on appropriate management practices to ensure an appropriate degree of profitability. The company recognises that an appropriate degree of profitability must be maintained if all stakeholder interests are to be looked after (Hubbard Foods, 2001, p. 5).</td>
</tr>
<tr>
<td>2001</td>
<td>sustainable organisations must…</td>
<td>As a state-owned enterprise we are required to be as profitable and efficient as comparable businesses not owned by the Crown. Our financial strength provides the foundation for us to progress several initiatives, including increasing the service levels and products we can provide to our customers (Meridian Energy, 1999/2000, p. 21).</td>
</tr>
<tr>
<td>2001</td>
<td>sustainable organisations must…</td>
<td>The principle objective of the company is to operate as a successful business (Metrowater, 2001, p. 30).</td>
</tr>
<tr>
<td>2001</td>
<td>sustainable organisations must…</td>
<td>Many of the comments in this report have been around social and environmental matters. However, the commercial reality of today’s world is that we need to be a leading financial</td>
</tr>
<tr>
<td>Year</td>
<td>Sustainable Organisations Must...</td>
<td>Details</td>
</tr>
<tr>
<td>------</td>
<td>---------------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>2001</td>
<td>For Sanford, the core of our sustainability is based around maintaining an appropriate share of New Zealand’s sustainably managed fish stocks and aquaculture, supplemented by value-added processing (Sanford, 2000/2001, p. 21).</td>
<td></td>
</tr>
<tr>
<td>2001</td>
<td>Companies that fail to generate economic value will, over time, shrink relative to other companies and, therefore, not contribute to sustainable economic growth (Sanford, 2000/2001, p. 23).</td>
<td></td>
</tr>
<tr>
<td>2001</td>
<td>To be a successfully sustainable business, genuine buy-in from all team members is needed as well as an understanding and willingness of every team member to play a part in the goal of developing a sustainable business (The Warehouse, 2001, p. 9).</td>
<td></td>
</tr>
<tr>
<td>2001</td>
<td>We believe that long-term economic viability is in the interests of all stakeholders. By integrating the principles of sustainable retailing into our business, we will be better able to provide long-term growth and financial security for all stakeholders (The Warehouse, 2001, p. 10).</td>
<td></td>
</tr>
<tr>
<td>2001</td>
<td>In the early stages of Urgent Couriers’ development we were not in a financial position to contribute to the wider community good and primarily concentrated on providing a work environment that was stable and allowed all team members to contribute their ideas. As our financial performance has improved and our public profile has grown we have been asked to donate to various charities and good causes. This contribution has grown in an ad hoc manner in line with our increase in profitability (Urgent Couriers, 2001, p. 3).</td>
<td></td>
</tr>
<tr>
<td>2001</td>
<td>Urgent Couriers will remain focused on business fundamentals that ensure it remains economically viable. It must maintain a profit margin that will allow the business to expand and effectively participate in a highly competitive marketplace. It must maintain charge rates at a level that allow the contractors to be viable business people in their own right. The gross profit market must be maintained at a level that allows remuneration commensurate with performance for employees. Maintaining economic viability is intrinsically linked with the “People and Planet” commitment as these linkages provide the impetus for Urgent Couriers’ team to provide the excellent service that allows it to charge the rates necessary for overall financial viability (Urgent Couriers, 2001, p. 6).</td>
<td></td>
</tr>
<tr>
<td>2001</td>
<td>Demonstrating our commitment to sustainable development means being prepared to be open about the company’s operations (Watercare Services, 2001, p. 5).</td>
<td></td>
</tr>
<tr>
<td>2001</td>
<td>We are equally conscious that sustainable development means having the right people at all levels of the company (Watercare Services, 2001, p. 5).</td>
<td></td>
</tr>
<tr>
<td>2001</td>
<td>Sustainable development also requires us to monitor consumption patterns, technology, manage risk and review the general business environment (Watercare Services, 2001, p. 5).</td>
<td></td>
</tr>
<tr>
<td>2001</td>
<td>A key requirement of any company committed to sustainable development is evidence that it is continually improving its environmental performance in balance with social and financial results (Watercare Services, 2001, p. 9).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>Without prudent stewardship of our operations to create and increase value, we will be unable to provide a competitive return for our shareholders, continuing employment for staff, a competitive offering to our customers, and a significant tax...</td>
<td></td>
</tr>
<tr>
<td>Year</td>
<td>Organisation</td>
<td>Contribution to the State</td>
</tr>
<tr>
<td>------</td>
<td>--------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>2002</td>
<td>sustainable organisations</td>
<td>Sanford operates in regional, national and international economic environments and the Company is intent on contributing positively to those economies, ensuring that its financial performance is adequate to sustain forward progress (Sanford, 2002, p. 41).</td>
</tr>
<tr>
<td>2002</td>
<td>sustainable organisations</td>
<td>To be sustainable, a business must be financially sound and able to foster the means of its own growth and renewal (Sanford, 2002, p. 62).</td>
</tr>
<tr>
<td>2002</td>
<td>sustainable organisations</td>
<td>Profitability is essential to discharging these responsibilities and staying in business...Without profits and a strong financial foundation, it would not be possible to fulfill the responsibilities outlined in this section (Shell NZ, 2001/2002, p. 23).</td>
</tr>
<tr>
<td>2002</td>
<td>sustainable organisations</td>
<td>The company places strong emphasis on sound fiscal and project management practices to ensure appropriate profitability is achieved to meet stakeholders’ expectations (URS NZ, 2002, p. 13).</td>
</tr>
<tr>
<td>2002</td>
<td>sustainable organisations</td>
<td>Being committed to sustainable development requires Watercare to be financially sound and able to foster the means of its own growth and renewal. Watercare demonstrates this commitment by identifying the full economic impact of its activities on society (Watercare Services, 2002, p. 60).</td>
</tr>
<tr>
<td>2003</td>
<td>sustainable organisations</td>
<td>While we continue to focus on our environmental performance, it is also critical that BP as a company is financially and economically sustainable. Our economic performance allows us to contribute to the nation's economy through taxes, job creation and investment. It also enables us to use our economic resources to contribute to society through our social investment initiatives and programmes (BP NZ, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>sustainable organisations</td>
<td>For line companies to be successful we must maintain a strong commercial focus. We must be able to make business decisions which are based on the best long term outcomes for the expensive assets of which we are stewards (Orion, 2003, p. 16).</td>
</tr>
<tr>
<td>2003</td>
<td>sustainable organisations</td>
<td>We recognise the need to be financially sustainable while at the same time meeting other stakeholder needs (Orion, 2003, p. 18).</td>
</tr>
<tr>
<td>2003</td>
<td>sustainable organisations</td>
<td>To be sustainable, a business must be financially sound and able to foster the means of its own growth and renewal. For Sanford, the core of our sustainability is based around maintaining an appropriate share of New Zealand's sustainably managed fish stocks and aquaculture, supplemented by value added processing (Sanford, 2003, p. 77).</td>
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<td>2003</td>
<td>sustainable organisations</td>
<td>Companies that fail to generate economic value over time will shrink relative to companies that are, therefore not contributing to sustainable economic growth (Sanford, 2003, p. 79).</td>
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<td>2003</td>
<td>sustainable organisations</td>
<td>Looking forward to 2003, our profitability will be significantly affected by the decline in Maui production following re-determination, and by world events and markets. Therefore, our goal of adding value to New Zealand and its economy will be challenging, and depends on our commitment and ability to deliver robust profits to our shareholders (Shell NZ, 2002/2003, p. 8).</td>
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<tr>
<td>2003</td>
<td>sustainable organisations</td>
<td>Profitability is essential to discharging these responsibilities and staying in business...Without profits and a strong financial foundation it would not be possible to fulfill the responsibilities...</td>
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<td>2003</td>
<td>Outlined above (Shell NZ, 2002/2003, p. 20).</td>
<td>We believe long-term economic viability is in the interest of all stakeholders. By integrating the principles of sustainable retailing into our business, we will be better able to provide long-term growth and financial security for all stakeholders (The Warehouse, 2003, p. 28).</td>
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<tr>
<td>2003</td>
<td>Sustainable organisations must...</td>
<td>The company continues to place strong emphasis on sound management and project management practices to ensure appropriate profitability is achieved to meet stakeholders' expectations (URS NZ, 2003, p. 18).</td>
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<tr>
<td>2003</td>
<td>Sustainable organisations must...</td>
<td>Maximising the results [financial] we achieve is vital so Vodafone can continue to innovate, compete and contribute positively to New Zealand financially, socially and environmentally (Vodafone, 2002-2003, p. 20).</td>
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<tr>
<td>2003</td>
<td>Sustainable organisations must...</td>
<td>Vodafone New Zealand wants to invest back into this country and its people. Financial success means this becomes a reality (Vodafone, 2002-2003, p. 20).</td>
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<tr>
<td>2003</td>
<td>Sustainable organisations must...</td>
<td>Attracting, developing and retaining good people is a cornerstone of profitable sustainable development for any business (Westpac, 2003, p. 36).</td>
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Sustainable Organisations as Providers

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<th>Year</th>
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<tr>
<td>1992</td>
<td>important/provider</td>
<td>Ports are vital links in the transport chain. They are, among other things, exchange points for the movement of goods and people between sea and land transport. As such they represent an important link for their communities to other ports and countries, invariably enhancing the viability of business in the region (Ports of Auckland, 1992, p. 15).</td>
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<tr>
<td>1992</td>
<td>important/provider</td>
<td>Telecom is an active and generous sponsor, dedicating the appropriate financial technological, marketing or staff resources to ensure the success of these programmes (Telecom, 1992, p. 36).</td>
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<tr>
<td>1992</td>
<td>important/provider</td>
<td>Many of the programmes we initiate, support and encourage are closely related to our own role as New Zealand's leading telecommunications supplier, and none are more important than our education and special needs programmes (Telecom, 1992, p. 36).</td>
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<td>1992</td>
<td>important/provider</td>
<td>During the year the Board supported a number of initiatives of direct value to several of those communities. These included the sponsorship of the North Island-based New Zealand Rail Rescue Helicopters in Taupo and Palmerston North, and a sea rescue craft in the Marlborough Sounds. In addition, the company supports education and skills-based projects such as the Transport Studies at Canterbury's Lincoln University (NZ Rail, 1992, p. 3).</td>
</tr>
<tr>
<td>1992</td>
<td>important/provider</td>
<td>Social Responsibility: The Board is very conscious of the role of New Zealand Rail Limited as a national freight distribution network, a business which is strengthened by building mutually beneficial relationships with the communities and regions it serves (NZ Rail, 2002, p. 3).</td>
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<tr>
<td>1992</td>
<td>important/provider</td>
<td>The Company will encourage its employees to participate in and to support the work and environmental organisations, and we will provide support to environmental organisations for the advancement of environmental protection (Waste Management NZ, 1992, p. 28).</td>
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<td>1993</td>
<td>important/provider</td>
<td>Similarly, the community of Auckland has a vested interest in having a strong profitable port, because of the flow on effect to the region in terms of jobs and wealth (Ports of Auckland, 1992, p. 5).</td>
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<tr>
<td>1993</td>
<td>important/provider</td>
<td>The Telecom Education Foundation was launched in February 1993, so that all students and teachers in New Zealand can benefit from the bringing together of education and technology as they participate in the Information Age (Telecom, 1992, p. 23).</td>
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<tr>
<td>1993</td>
<td>important/provider</td>
<td>Caring for our world. We are in the second year of a fundraising partnership with the World Wide Fund for Nature New Zealand for work in species conservation, ecological restoration and environmental education programmes. A Telecom National Call promotion raised significant funds for the WWF, offering all New Zealanders the chance to support crucial conservation work by simply talking to each other. In March 1993 Telecom issued a new standard PhoneCard series based on four threatened native species, reminding New Zealanders and many international visitors of the need to care for the environment (Telecom, 1992, p. 23).</td>
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<td>1993</td>
<td>important/provider</td>
<td>The Company maintained its support for the Railfreight Awards for Excellence in Manufacturing. It assisted with the introduction of an educational resource for school pupils about the forestry industry as part of the “Forestry Insights” programme. In addition, it maintained its support for the New Zealand Rail Rescue Helicopters based at Taupo and Palmerston North, and a</td>
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<td>1993</td>
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<td>To promote through public education programmes water conservation, the reduction of toxins and stormwater disposal into wastewater systems, principles of cleaner production and a precautionary approach in reducing waste discharges (Watercare Services, 1992, p. 12).</td>
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<td>1993</td>
<td>important/provider</td>
<td>To provide information to and assist the public in understanding the environmental impacts of its activities (Watercare Services, 1992, p. 12).</td>
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<td>1993</td>
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<td>Watercare has a long-term commitment to water conservation education. Watercare will continue the existing initiatives, with a special emphasis on public education and encouraging territorial local authorities to implement leak management programmes (Watercare Services, 1992, p. 16).</td>
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<tr>
<td>1993</td>
<td>important/provider</td>
<td>To train employees to better understand the Company's obligations to the environment and to promote excellence in job performance on all environmental matters (Watercare Services, 1992, p. 18).</td>
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<td>1993</td>
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<td>Harnessing Auckland's precious water resource to deliver the highest quality drinking water to the people of the region is one of the primary roles of Watercare Services Limited. And just as the delivery of water is vital, so is the collection, treatment and disposal of wastewater in a manner that safeguards public health and the environment (Watercare Services, 1992, p. 1).</td>
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<td>1993</td>
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<td>To provide support to organisations contributing to the advancement of environmental issues and protection related to water supply and wastewater services (Watercare Services, 1992, p. 14).</td>
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<tr>
<td>1993</td>
<td>important/provider</td>
<td>To support and participate in the development of public policy and educational initiatives in the areas of water supply and wastewater services that will protect human health and improve the environment (Watercare Services, 1992, p. 14).</td>
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<td>1993</td>
<td>important/provider</td>
<td>Watercare will continue to play an active role in the development and support of public policy and educational initiatives. Cooperation with local and regional authorities is an ongoing commitment, as is Watercare's involvement in public consultation (Watercare Services, 1992, p. 14).</td>
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<td>1993</td>
<td>important/provider</td>
<td>Watercare has made significant progress in the public education area over the past year (Watercare Services, 1992, p. 12).</td>
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<td>1994</td>
<td>important/provider</td>
<td>We play important roles as information providers and knowledge brokers (Landcare Research, 1994, p. 3).</td>
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<td>1994</td>
<td>important/provider</td>
<td>The Port of Tauranga continues to play an important role in its local community... (Port of Tauranga, 1994, p. 10).</td>
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<tr>
<td>1994</td>
<td>important/provider</td>
<td>Economic activity in the Bay of Plenty is increasing faster than in almost any other region in the country, with the Port of Tauranga the mainstay of that growth. Latest economic figures [from the National Bank Regional Economic Review] show the Bay of Plenty recording growth in economic activity of 5.6 percent in the year to June 1994 (Port of Tauranga, 1994, p. 12).</td>
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<td>1994</td>
<td>important/provider</td>
<td>The Port of Tauranga is constantly cited as one of the primary reasons for the strong growth of the greater Tauranga regional and the city is already becoming a central warehousing and distribution centre for several of the Port’s major customers (Port of Tauranga, 1994, p. 12).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>The Vital Link Ports of Auckland Limited provides the vital link between sea, road and rail transport for the import and export trade on which New Zealand's economy depends.</td>
</tr>
<tr>
<td>Year</td>
<td>Type</td>
<td>Text</td>
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<tr>
<td>1994</td>
<td>important/provider</td>
<td>Its wharves and facilities in the City of Sails serve the fastest growing region of our island nation, linking New Zealand business to 160 ports in 73 countries across the oceans of the world (Ports of Auckland, 1994, cover).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>The business of conducting a commercial port and its interaction with the community is, however, much more complex than that. Ports are a vital link that have established their communities and enabled them to grow and prosper. It is no simple coincidence that many of the world's major cities are port cities (Ports of Auckland, 1994, p. 14).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>A key feature of the commercial success of the port is its significant contribution to the economic well-being of its immediate community (Ports of Auckland, 1994, p. 16).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>There are some obvious ways to measure the contribution which ports make to their communities such as the number of direct jobs created, and the spending in the community on wages, goods and services. In addition to this, there are accepted professional methodologies by which the indirect economic benefit of an operating port can also be assessed...The study estimates that port dependant activity contributes some $3.92 billion to the Auckland regional economy and impacts on some 90,000 jobs in the region, in both export and import activities (Ports of Auckland, 1994, p. 16).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>However complex the issues may seem at different stages, most Aucklanders appreciate the importance of having a commercially successful port, and the benefits and pleasure it brings to the community. It is certain that the community would be the poorer without it (Ports of Auckland, 1994, p. 22).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>The Company has had a direct involvement in a number of developments which give Aucklanders better access to the water's edge and more enjoyment of the city's twin harbours (Ports of Auckland, 1994, p. 18).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>We can be proud of Telecom's contribution towards making New Zealand a prosperous and forward-looking society in the 1990's. A modern, efficient telecommunications system gives powerful advantages to any country in both economic and social terms. It becomes increasingly apparent that how well we run our business can have a significant impact on the success of many other enterprises, large and small. Our services and products can give real impetus to business growth up and down New Zealand (Telecom, 1994, p. 2).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>Telecom makes a substantial social contribution as well. Through its free provision of the 111 emergency phone service, hundreds of sponsorship initiatives and support for school education, Telecom helps make this a more secure and enjoyable place to live. In a real sense, our success in business helps make New Zealand a successful nation (Telecom, 1994, p. 2).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>We strengthened the Telecom brand through careful attention to the quality of our advertising and to the wider contribution we make to New Zealand through the Telecom Education Foundation, the 111 Emergency Service and our community sponsorships (Telecom, 1994, p. 4).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>Contributing to a Better New Zealand. In its business and its social outlook, Telecom makes a real difference to the lives of New Zealanders (Telecom, 1994, p. 16).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>To provide information and to assist the public in understanding the environmental impacts of its activities (Watercare Services, 1993-94, p. 18).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>To support and participate in the development of public policy and educational initiatives in the areas of water supply and</td>
</tr>
<tr>
<td>Year</td>
<td>Important/Provider</td>
<td>Text</td>
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<tr>
<td>1994</td>
<td>important/provider</td>
<td>Watercare will continue its training programme to promote environmental awareness and responsibility (Watercare Services, 1993-94, p. 25).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>Watercare takes water from the natural environment in the Auckland area, treats it and then suppliers it to territorial authorities...It is then Watercare's business to collect, treat and return wastewater to the natural environment... (Watercare Services, 1993-94, p. 3).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>To provide support to organisations contributing to the advancement of environmental issues and protection related to water supply and wastewater services (Watercare Services, 1993-94, p. 20).</td>
</tr>
<tr>
<td>1994</td>
<td>important/provider</td>
<td>Safe drinking water has been provided to the people of the Auckland region by Watercare (Watercare Services, 1993-94, p. 35).</td>
</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>The Port has continues to play an important role in its local community, sponsoring again this year several high profile sporting events including the Lake to Port Corporate Challenge, the Port of Tauranga Half Ironman and the Northern District Cricket Association’s 1994/95 season (Port of Tauranga, 1995, p. 9).</td>
</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>Ports of Auckland Limited provides the vital link between sea and land transport modes, helping meet the business needs of New Zealand’s fastest growing region, and linking Auckland directly with more than 160 ports in 73 countries (Ports of Auckland, 1995, p. 16).</td>
</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>As a major commercial organisation operating in the heart of New Zealand’s largest city, and along six kilometres of waterfront, we must also be conscious that we help provide a vital link between people and the harbour, and that we have a role in protecting the city’s special marine environment (Ports of Auckland, 1995, p. 16).</td>
</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>In the Waitemata harbour the port occupies some 3% of the foreshore. Within this, some six kilometres of harbour edge are freely available for the public to stroll, fish, sketch, jog, enjoy a cup of coffee, or watch the harbourside activities (Ports of Auckland, 1995, p. 22).</td>
</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>The efficient and successful operation of a port affects the wider community, not just the Company’s shareholders, staff and customers (Ports of Auckland, 1995, p. 18).</td>
</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>Our financial success gives also a measure of Telecom’s success in the delivery of value to customers. The provision of services and products of real value in the marketplace is a key goal for all our businesses. And through a ceaseless pursuit of this goal, I firmly believe Telecom makes a significant contribution to the well-being of all New Zealanders. We are especially aware of the links our business has into communities – and the valuable role Telecom can play in supporting these (Telecom, 1995, p. 2).</td>
</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>Because we believe Telecom’s business success should benefit all New Zealanders, we make an extensive direct contribution to...</td>
</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>No enterprise can be separated from its social and economic environment and that is especially so in Telecom’s case, given the size of our business and its linkages into the working and personal lives of virtually all New Zealanders (Telecom, 1995, p. 3).</td>
</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>Telecom’s performance as an efficient and customer-focused telecommunications provider makes a real contribution to this nation’s economic progress (Telecom, 1995, p. 3).</td>
</tr>
<tr>
<td>Year</td>
<td>Role</td>
<td>Text</td>
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</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>Through many initiatives, Telecom contributes to making life more enjoyable and secure for New Zealanders. Our sponsorships include the Salvation Army and IHC New Zealand Inc, both charitable organisations providing practical help to thousands of people each day (Telecom, 1995, p. 23). Education and young people are particularly important to Telecom and over the next three years, the Company is getting behind the Police Youth in Focus strategy. We will support extensive education programmes intended to reduce youth offending and to help people avoid becoming victims of crime (Telecom, 1995, p. 3).</td>
</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>We are a focused business specialising in the management of a vast range of wastes, from a multiplicity of generators. In collecting, treating, recycling, reprocessing and safely disposing of this byproduct of human activity our Company plays a vital role in the New Zealand economy while preserving resources and safeguarding the environment for future generations (Waste Management NZ, 1995, p. 4).</td>
</tr>
<tr>
<td>1995</td>
<td>important/provider</td>
<td>The Public Health is improved by wastewater collection and treatment (Watercare Services, 1994-1995, p. 8). Safe drinking water has been delivered by Watercare to the people of Auckland (Watercare Services, 1994-1995, p. 21). Watercare recognises its role in maintaining and where possible improving the general environmental health of the Manukau and Waitemata harbours (Watercare Services, 1994-1995, p. 3).</td>
</tr>
<tr>
<td>1996</td>
<td>important/provider</td>
<td>We have important roles as information providers and knowledge brokers (Landcare Research, 1996, p. 1). Understanding the ecological effects of pollutants is increasingly important for ensuring that our environment is safe. NIWA has developed a suite of laboratory bioassay tests for assessing the effects of contaminants on freshwater and marine organisms. Toxicity testing is being used increasingly in New Zealand to determine compliance with the requirements of the Resource Management Act. NIWA’s ecotoxicity testing services allow accurate determination of the environmental effects of effluent, dredge spoil, sediments, discharges to fresh water and sea water, and leachates from solid wastes (NIWA, 1996, p. 13).</td>
</tr>
<tr>
<td>1996</td>
<td>important/provider</td>
<td>Ports of Auckland also has an important role in the life of Auckland as a community. We will continue our undertaking to meet high standards in environmental performance, to consult with the community over issues of concern and to be mindful of the public’s desire to balance the different uses of the harbour in the port area (Ports of Auckland, 1996, p. 17). As New Zealand’s major port, Ports of Auckland is very conscious of the vital role it has to play in linking exporters, manufacturers and producers with markets throughout the world (Ports of Auckland, 1996, p. 18). A 1994 study established that economic activity dependent on the port contributes nearly $4 billion to the Auckland region’s economy and impacts on 90,000 jobs (Ports of Auckland, 1996, p. 18). In the past two years the Company has contributed to policy and legislative initiatives that affect the management of the seafood industry resource and its environment... (Sanford, 1996, p. 15). Of course, we see Telecom as very much part of economic and social life in New Zealand. This is all the more so when our business is growing and creating value (Telecom, 1996, p. 3).</td>
</tr>
<tr>
<td>1996</td>
<td>important/provider</td>
<td>Our direct support for New Zealanders’ quality of life through...</td>
</tr>
</tbody>
</table>
provision of the 111 Emergency Service, charitable partnerships, sponsorships and initiatives in education is unrivalled by other companies. Those programmes together represent a community contribution by Telecom of around NZ$25 million annually. Education is an area of special interest for us – and one where major benefits flow from an innovative approach by Telecom. Through technology workshops, provision of classroom resources, the Telecom School Connection Programme and other projects, we help educate children for life and work in what may be broadly termed the “Tele-age” (Telecom, 1996, p. 3).

1996 important/provider Ease of communications and access to information are increasingly important for whatever people want to achieve in life. Because of this, Telecom is committed to helping educate young people and teachers in the use of information technologies and communication services (Telecom, 1996, p. 18).

1996 important/provider A power company is part of the communities it serves. Every business and household is a customer. Our philosophy is to actively contribute to those communities and TrustPower has again over the past year assisted a wide range of community activities including Keep Rotorua Beautiful, the Lake Taupo Arts Festival, the Aotearoa Traditional Maori Performing Arts Festival and the Western Bay of Plenty Community Service Awards to name but a few (TrustPower, 1996, p. 18).

1996 important/provider The company plays a vital role in supplying high quality drinking water to the Auckland Region, as well as providing an efficient wastewater collection and treatment service (Watercare Services, 1995/96, p. 7).

1996 important/provider Supports Auckland’s growing economic activity (Watercare Services, 1995/96, p. 9).

1997 important/provider We have important roles as information providers and knowledge brokers (Landcare Research, 1997, p. 1).

1997 important/provider NIWA’s research and related services are focused strongly on meeting New Zealand’s needs (NIWA, 1997, p. 36).

1997 important/provider Telecom’s support of New Zealand communities has totalled around $100 million over the past 10 years, with our support running at approximately $20 million in 1997 (Telecom, 1997, p. 18).

1997 important/provider Through our sponsorship of the New Zealand Police Youth in Focus programmes, we help young people gain the skills they need to keep themselves safe and to make responsible decisions so they can avoid becoming offenders or victims of crime (Telecom, 1997, p. 18).

1997 important/provider Our largest investment is in education. Education is the key to our children’s future and Telecom’s programmes in this area are helping teachers and students keep up-to-date with technologies so that today’s children grow into technology-educated adults (Telecom, 1997, p. 18).

1997 important/provider The Warehouse Culture

We set out with one simple concept in mind. To put the customer first and let everything else, every business activity and consideration, flow from that principle. Within The Warehouse itself we all work together and our team spirit comes through because we enjoy being successful and we aim to keep our customers satisfied. We regard our employees as our greatest asset; they choose to stay with us because we care and we take time to recognise individual qualities. The Warehouse is a way of life for countless New Zealanders. We make a difference to people’s lives, especially family life, by making the desirable affordable (The Warehouse, 1997, p. i).

1997 important/provider Operation Railsafe is a programme which takes our people into
<table>
<thead>
<tr>
<th>Year</th>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1997</td>
<td>important/provider</td>
<td>Provide information to public (Watercare Services, 1996/97, p. 1).</td>
</tr>
<tr>
<td></td>
<td>important/provider</td>
<td>Watercare Services Limited plays a vital role in supplying high quality drinking water to the Auckland Region, as well as providing an efficient wastewater collection and treatment service (Watercare Services, 1996/97, p. 5).</td>
</tr>
<tr>
<td>1998</td>
<td>important/provider</td>
<td>We have important roles as information providers and knowledge brokers (Landcare Research, 1998, p. 1).</td>
</tr>
<tr>
<td>1998</td>
<td>important/provider</td>
<td>The Company is now well-established and in the Directors’ opinion commercially robust, professionally managed, and able to deliver quality research to benefit the natural environment of New Zealand (Landcare Research, 1998, p. 3).</td>
</tr>
<tr>
<td>1998</td>
<td>important/provider</td>
<td>The Port of Tauranga recognises that, in being pivotal to the region’s economy, it has a vital role to play within its community, beyond the confines of being a place of employment (Port of Tauranga, 1998, p. 10).</td>
</tr>
<tr>
<td>1998</td>
<td>important/provider</td>
<td>The education of young people has long been a priority (Port of Tauranga, 1998, p. 10).</td>
</tr>
<tr>
<td>1998</td>
<td>important/provider</td>
<td>We recognise the need to acknowledge the role the railway has had in New Zealand’s development as a nation. As the key sponsor of the Rail Heritage Trust of New Zealand we help preserve New Zealand’s history, and the need in appropriate places to preserve examples of that history (Tranz Rail, 1998, p. 21).</td>
</tr>
<tr>
<td>1998</td>
<td>important/provider</td>
<td>An efficient transport system is vital to the efficiency of the New Zealand economy. The transport in New Zealand is dynamic and fiercely competitive. It is those companies that are efficient, tightly run and sensitive to the needs of the market that will survive. Tranz Rail is such a company (Tranz Rail, 1998, p. 10).</td>
</tr>
<tr>
<td>1998</td>
<td>important/provider</td>
<td>The company has built itself a strong presence across the region as a major sponsor and supporter of sport, the arts and community groups. TrustPower has given assistance to groups ranging from Bay of Plenty Cricket and the Tauranga Business Awards, to the Keep Rotorua Beautiful Committee, and Taupo Coastguard (TrustPower, 1998, p. 6).</td>
</tr>
<tr>
<td>1998</td>
<td>important/provider</td>
<td>Watercare Services Limited plays a pivotal role in supplying high quality drinking-water to the Auckland region, as well as providing an efficient wastewater collection and treatment service (Watercare Services, 1997/98, p. 2).</td>
</tr>
<tr>
<td>1998</td>
<td>important/provider</td>
<td>The construction of dams brings about environmental changes to the local ecology. Of benefit to the general public is the ability of the water supply lakes to provide an opportunity for recreation. All proposed recreation and outdoor educational activities are assessed to ensure that water quality is not compromised (Watercare Services, 1997/98, p. 24).</td>
</tr>
<tr>
<td>1998</td>
<td>important/provider</td>
<td>Watercare operates and maintains dams and other structures, the failure of which could result in adverse environmental effects. While it is impractical to design, construct and operate such structures to withstand the most extreme forces of nature, it is prudent to identify the risks and operate in a manner which minimises them. Watercare follows international best practice to identify risks and the means to eliminate or reduce them (Watercare Services, 1997/98, p. 26).</td>
</tr>
<tr>
<td>1999</td>
<td>important/provider</td>
<td>Infrastructure Auckland will use its funds to provide benefits for both current and future generations living in the Auckland region (Infrastructure Auckland, 1999, p. 2).</td>
</tr>
<tr>
<td>Year</td>
<td>Important/Provider</td>
<td>Text</td>
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<td>------</td>
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</tr>
<tr>
<td>1999</td>
<td>NIWA’s research and related services are focused strongly on meeting New Zealand’s needs (NIWA, 1999, p. 39).</td>
<td></td>
</tr>
<tr>
<td>1999</td>
<td>When the Port of Tauranga has had a successful year, the entire region profits (Port of Tauranga, 1999, p. 16).</td>
<td></td>
</tr>
<tr>
<td>1999</td>
<td>Ports of Auckland is a major business on the Waitemata and Manukau Harbours and has a significant impact on the national economy. It has an important place in our local and national communities (Ports of Auckland, 1999, p. 24).</td>
<td></td>
</tr>
<tr>
<td>1999</td>
<td>The performance of the Wastewater Unit in collecting, treating and discharging wastewater is an important to the well being of the community as the provision of a quality drinking-water supply. The wastewater system involves the collection of sewerage, the management of trade waste, processes of solids and removal and biological treatment and finally the by-product integration into the environment (Watercare Services, 1998-99, p. 26).</td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>Today, our cement, concrete and stone is visible throughout New Zealand – in roads, bridges and tunnels; in big buildings and small dwellings; in award-winning architecture and humble homes; underneath freeways and on country roads; in sports stadiums and in concert halls; in sculptures and in the art gallery walls that house them (Milburn, 2000, p. 1).</td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>We will continue to improve our contribution to sustainable development in New Zealand by constantly reviewing our research portfolio with out clients and stakeholders, and agreeing on how to focus research on desired outcomes. We will continue to develop a new portfolio of scientific research focussing on resource-use efficiency and waste elimination, to help central and local government facilitate economic development that does not compromise the environment, and for business sectors to improve their overseas and domestic competitiveness through adopting appropriate principles of sustainability (Landcare Research, 2000, p. 12).</td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>Manaaki Whenua’s research is making a difference for a truly clean and green New Zealand (Landcare Research, 2000, p. 41).</td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>Manaaki Whenua will maintain its involvement in community activities, award schemes and other programmes which are consistent with our guiding philosophy. By 2001, we will have engaged in at least one new educational programme and, in association with other organisations concerned with the environment, expanded our award scheme concerned with sustainable resource management (Landcare Research, 2000, p. 27).</td>
<td></td>
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<tr>
<td>2000</td>
<td>We deliver A-grade drinking water to your property through our network of water mains (Metrowater, 2000, p. 1).</td>
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<tr>
<td>2000</td>
<td>Metrowater is an important part of the Auckland community and we strive to be socially responsible in all our activities (Metrowater, 2000, p. 6).</td>
<td></td>
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<tr>
<td>2000</td>
<td>During 2000 we’ll be extending our commitment to our community’s children by launching an interactive school education programme to encourage children to learn about the importance of water in the environment (Metrowater, 2000, p. 7).</td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>The Port of Tauranga’s recognition of its role within the Bay of Plenty community was reflected in its traditional support for sporting events, education, the environment, and business promotion (Port of Tauranga, 2000, p. 17).</td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>The Port touches the lives of thousands of people throughout the Bay. It is a responsibility that is not lost on the Company’s Board and management team (Port of Tauranga, 2000, p. 17).</td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>Ports of Auckland is a major contributor to the economy through</td>
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</table>
its role as a facilitator of trade. Its most important task is to provide efficient and cost-effective port services for shipping lines, importers and exporters. Research on the economic impact of the port in 1999 determined that the total effect of Ports of Auckland on the national economy is $13.2 billion in value added. In the Auckland region, the total direct and indirect impact of trade through the port is worth $10.6 billion to the regional economy, which represents a third of economic activity and affects 173,000 jobs (Ports of Auckland, 2000, p. 30).

<table>
<thead>
<tr>
<th>Year</th>
<th>Important Provider</th>
<th>Details</th>
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</table>
| 2000 | Sanford            | Sanford is the largest employer in the small communities of Kaeo, Coromandel, Havelock and Bluff. It is also a significant employer in Tauranga, Nelson and Timaru (Sanford, 1999/2000, p. 12). The payments [wages] are in many cases a major contributor to the local communities in which Sanford operates and in addition generate significant income tax for the New Zealand government (Sanford, 1999/2000, p. 16). The Company is a major positive contributor to New Zealand's trade balance (Sanford, 1999/2000, p. 16). Sanford is actively involved in various industry, government, fisheries and environmental management bodies. In most cases, the objective of this participation is to contribute to initiatives that promote and support sustainable harvesting of New Zealand's seafood resources (Sanford, 1999/2000, p. 5). Shell has a major role to play in meeting New Zealand’s energy needs. We’ve been doing this for almost 90 years, and Shell is now the largest supplier of energy in New Zealand. With this role comes responsibility and care for the people and resources we will take with us into the future (Shell NZ, 2000, p. 1). The Company is a major positive contributor to New Zealand’s trade balance (Sanford, 1999/2000, p. 16). Sanford is actively involved in various industry, government, fisheries and environmental management bodies. In most cases, the objective of this participation is to contribute to initiatives that promote and support sustainable harvesting of New Zealand's seafood resources (Sanford, 1999/2000, p. 5). Shell has a major role to play in meeting New Zealand’s energy needs. We’ve been doing this for almost 90 years, and Shell is now the largest supplier of energy in New Zealand. With this role comes responsibility and care for the people and resources we will take with us into the future (Shell NZ, 2000, p. 1). As major sponsor for both the 1999 and 2000 ‘Clean up New Zealand’ campaign, The Warehouse continues to show its commitment to supporting both the people in our local communities as well as the environment in which we all live (The Warehouse, 2000, p. 15). Watercare’s challenge is to supply this water, collect the wastewater, treat it and return it to the environment in the most responsible manner (Watercare Services, 2000, p. 2). Watercare is only operating part of the total network but realises its operations are vital to the end consumers, the residents of the region (Watercare Services, 2000, p. 13). Watercare is providing extensive bird roost areas as part of the foreshore restoration (Watercare Services, 2000, p. 38). For over 100 years, Milburn New Zealand has taken pride in its production of top quality cement, concrete and stone. Today, our cement, concrete and stone is visible throughout New Zealand – in roads, bridges and tunnels; in award-winning architecture and humble homes; underneath motorways and on country roads; in sports stadiums and concrete halls; in sculptures and in the art gallery walls that house them. In each of the structures created with concrete and stone, there is an honesty, a strength, a natural beauty, and a perfect line and symmetry that is unique to these resources from the earth. Concrete and stone have a strength and performance that is undeniable (Milburn, 2001, p. iii). Our total economic benefit of our business to New Zealand is...
2001 | important/provider |
--- | --- |
estimated at close to $1 billion a year, in both direct and downstream benefits. We employ 751 people, while the goods and services we use provide three times as many jobs, many in small towns and communities where work is often harder to find (Milburn, 2001, p. 12).

2001 | important/provider |
--- | --- |
Hubbard Foods employees, and people working for companies dependent upon Hubbard’s activities, are very important stakeholders (Hubbard Foods, 2001, p. 7).

2001 | important/provider |
--- | --- |
We recognise that, by promoting the value of science, we can encourage and assist others to make a difference for a truly clean, green New Zealand (Landcare Research, 2001, p. 35).

2001 | important/provider |
--- | --- |
Our assets provide numerous recreational opportunities for boating, fishing and other water related sports (Meridian Energy, 2001, p. 14).

2001 | important/provider |
--- | --- |
Meridian Energy, as a state-owned enterprise with revenue exceeding $776 million and an asset base of $2.65 billion, plays a key role in contributing towards the New Zealand economy. Our contribution to the New Zealand economy in providing low-cost, high-quality product is estimated at 1% of GDP. In addition to our contribution to the national economy, we have the potential to strongly stimulate regional economies through initiatives such as the Second Manapouri Tailrace Tunnel (Meridian Energy, 2001, p. 21).

2001 | important/provider |
--- | --- |
We contribute positively to the economic wellbeing of Auckland through the opportunities we create for stakeholders such as jobs for employees, contracts for suppliers and taxes for the Government. We affect the economy of Auckland in the way our charges impact on all consumers for their water and wastewater services (Metrowater, 2001, p. 1).

2001 | important/provider |
--- | --- |
As this inaugural Triple Bottom Line report demonstrates, Metrowater is a mature and integral part of our community. Not only is the company performing well financially, it is also achieving significant environmental and community goals (Metrowater, 2001, p. 2).

2001 | important/provider |
--- | --- |
We will contribute to the economic wellbeing of our region (Metrowater, 2001, p. 5).

2001 | important/provider |
--- | --- |
The city’s water and wastewater infrastructure is a physical resource valued at more than $800 million. We recognise the need for it to be managed sustainably for the long term benefit of the community and our environment (Metrowater, 2001, p. 1).

2001 | important/provider |
--- | --- |
We supply approximately 13 percent of New Zealand’s electricity needs and up to 25 percent of peak national demand (Mighty River Power, 2001, p. 1).

2001 | important/provider |
--- | --- |
The advancing electricity-based prosperity of the nation is clearly seen in the greater Waikato and particularly in agriculture and forestry in the region. The availability of electricity led to dramatic improvements in dairy production and to the creation of thousands of forestry-related jobs. With economic prosperity came improvement in people’s everyday lives, where the benefits of electricity were no less dramatic in the home, in the office and in leisure activities (Mighty River Power, 2001, p. 7).

2001 | important/provider |
--- | --- |
The Telecom Group contributes to communities, the arts and sport in New Zealand and Australia through a range of programmes (Telecom, 2001, p. 20).

2001 | important/provider |
--- | --- |
Since its inception, The Warehouse has had a long tradition of supporting groups in the communities in which it operates (The Warehouse, 2001, p. 15).

2001 | important/provider |
--- | --- |
As a discount retailer, The Warehouse is acutely aware that it must offer consumer choices – between “green products” such as
<table>
<thead>
<tr>
<th>Year</th>
<th>Provider</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>URS NZ</td>
<td>URS New Zealand is committed to investing in meaningful ways in the people and projects that form the wider community – local and global (URS NZ, 2001, p. 16).</td>
</tr>
<tr>
<td>2001</td>
<td>The company supports measures to mitigate the risks of global warming and climate change. It recognises that it plays a comparatively significant role in managing the overall greenhouse gas emissions of the communities it serves (Waste Management NZ, 2001, p. 11).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>We contribute to this country’s economy by generating business and providing jobs. We make a direct contribution to the economy through paying tax on our profits and an indirect contribution through gathering Road User Charges, petrol tax and other charges for the government (BP NZ, 2002, p. 4).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>We provide the energy essential for a modern economy. Our products create the freedom for people around the world to move, be warm, be cool and enjoy a better way of life. (BP NZ, 2002, p. 6).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>BP New Zealand sells New Zealanders goods and services they need. By doing this we contribute to our national economy by creating wealth which is distributed to our staff, the government, community, suppliers and shareholders (BP NZ, 2002, p. 7).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>With about 400 service stations around New Zealand, BP plays an active part in many communities. Not only do we supply the fuel and lubricant oils necessary for mobility, our convenience stores are open long hours and offer a wide range of convenience products. In many communities our service stations are open 24 hours a day, and may be the only business open throughout the night. Not only does this provide fuel and convenience sales at all times, it also provides a prominent and brightly lit open space with staff, phone and security monitoring. Our security footage frequently helps police to identify offenders who have committed crimes elsewhere (BP NZ, 2002, p. 18).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>BP New Zealand gives New Zealanders goods and services they want. In doing this we also contribute to our national economy. We do this by creating wealth which is distributed to our staff, the government, community, suppliers and shareholders through creation of jobs, wages, taxes and investing in people through training and work experience (BP NZ, 2002, p. 26).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>Our research helps the environment – this is the principle business for which we are funded. Helping the environment also benefits society, and we seek to maximise these benefits in our science programmes. We undertake and support a number of community activities that are consistent with our own values and with our duty to society (Landcare Research, 2001, p. 43).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>Meridian’s contribution to New Zealand is significant (Meridian Energy, 2002, p. 34).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>While strongly promoting energy efficiency, we recognise energy will always be needed. So over time society must also move towards renewable and sustainable energy sources (Orion, 2002, p. 45).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>We play an active role in supporting community activities in areas such as education, sports, welfare, the arts, the environment and business initiatives (Port of Tauranga, 2002, p. 9).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>The Port has a major influence on economic activity at local, regional and national levels. This influence goes far beyond our</td>
<td></td>
</tr>
</tbody>
</table>
own stated results through the economic multiplier effects that are
generated from our activities...The 1998 study showed a total
economic impact on the Bay of Plenty region of almost $1.5
billion, which was equivalent to 23,074 full time jobs. The flow-
on impact to the rest of New Zealand was valued at a further $1.7
billion (equal to 39,877 jobs), bringing our total national
economic contribution to more than $3.2 billion, or the equivalent

2002 important/provider As New Zealand’s largest export Port we have a significant role
in New Zealand’s export industry (Port of Tauranga, 2002, p. 15).

2002 important/provider 10.6 billion a year flows into the regional economy from
Auckland’s port operations and from businesses related to trade
through the port. This economic activity directly or indirectly
supports:
32% of the Auckland economy and 13% of the national economy
173,000 jobs in the Auckland region and 200,000 nationally
(including Auckland) (Ports of Auckland, 2002, p. 6).

2002 important/provider Ports of Auckland recognises that as New Zealand’s largest port
company it is a key player in the regional and national economies
and the monthly volumes are an early indicator of economic

2002 important/provider The Company sponsors events and organisations for the benefit of
the community (Ports of Auckland, 2002, p. 44).

2002 important/provider We make significant capital investment and employ many New
Zealanders, both directly and indirectly, and we also make some
key investments in the society in which we operate (Shell NZ,

2003 important/provider As a provider of critical infrastructure, Watercare is committed to
best practice use of its assets and investment and to continuous
improvement (Watercare Services, 2002, p. 23).

2003 important/provider BP New Zealand provides New Zealanders with products that
provide mobility, heat and much more. In doing this we also
contribute to New Zealand’s economy by creating wealth. This
wealth is distributed to our staff, the government, suppliers,
community and shareholders through creation of jobs, wages,
taxes and investing in people through training and work
experience (BP NZ, 2003, p. 33).

2003 important/provider We consistently re-invest in New Zealand, which generates
prosperity and contributes to overall national economic
development (BP NZ, 2003, p. 33).

2003 important/provider We work on New Zealand’s most important environmental issues
(Landcare Research, 2003, p. 11).

2003 important/provider The report is titled Powering Lives. These words capture the
essence of what Meridian Energy is all about and what we are
striving to be. Electricity enhances people’s lives and has become
something that the modern world cannot do without. It helps us
to achieve and maintain a standard of living that is unprecedented
in human history and it contributes to the quality of our health, education and welfare. It is a key enabler to New Zealand’s economic growth (Meridian Energy, 2003, p. 6).

The report is titled Powering Lives. These words capture the essence of what Meridian Energy is all about and what we are striving to be. Electricity enhances people’s lives and has become something that the modern world cannot do without. It helps us to achieve and maintain a standard of living that is unprecedented in human history and it contributes to the quality of our health, education and welfare. It is a key enabler to New Zealand’s economic growth (Meridian Energy, 2003, p. 6).

At Meridian Energy we have a fundamental role in generating and delivering electricity and its benefits to New Zealanders. We are the largest generator of electricity, operating some of New Zealand’s most iconic generation assets. We have the most comprehensive range of development projects underway to help secure the country’s future generation needs. We have developed innovative product offerings for customers to help them get the most value out of their electricity. And as a State-owned Enterprise, we return value to all New Zealanders (Meridian Energy, 2003, p. 6).

The threat of power shortages for the second time in three years has brought home to many New Zealanders the critical importance of electricity to our economic and societal well-being. Secure power supply is a critical national issue (Meridian Energy, 2003, p. 7).

Now and in the future, Meridian Energy will meet new electricity demand with sustainable energy solutions to help ensure New Zealanders have secure supply at the lowest possible cost (Meridian Energy, 2003, p. 9).

Enhancing life with sustainable power... The emphasis on enhancing life is both expansive and enduring and embraces environmental and social engagement (Meridian Energy, 2003, p. 10).

A key message from the recent Johannesburg Earth Summit is that energy supply is a fundamental driver of economic growth. In terms of electricity and business more widely, there is a ‘virtuous circle’ of better technology leading to more economic growth and less pollution. In this context New Zealand should be well placed (Mighty River Power, 2003, p. 8).

The security and availability of energy supply underpins the efficacy of all business and lifestyle. Recent research from the Commonwealth Scientific and Industrial Research Organisation in Australia has shown that the benefits from energy for economic growth are far greater than was traditionally thought (Mighty River Power, 2003, p. 14).

Electricity is something so taken for granted by the user that it barely attracts any attention – except when there is a ‘crisis’. People assume it will just automatically be there and be cheap. Like water or air, most people assume it to be an essential of life and do not consider how it is created (Mighty River Power, 2003, p. 14).

Many aspects of NIWA’s core business contribute directly to the sustainable development of New Zealand, e.g., through the provision of environmental management tools and advice which are aimed at ensuring the maintenance and development of economic, environmental, and social sustainability (NIWA, 2003, p. 37).

As New Zealand’s largest export port, and with a growing volume in imported goods, the Port’s activities have a major influence on
<table>
<thead>
<tr>
<th>Date</th>
<th>Provider</th>
<th>Comment</th>
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<tbody>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>Ports of Auckland is a vital contributor to the economy. $11 billion a year flows into the regional economy from port operations and trade-related business (Ports of Auckland, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>The Company is a major positive contributor to New Zealand’s trade balance (Sanford, 2003, p. 80).</td>
</tr>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>A secure and sustainable energy supply is fundamental to a healthy economy and a functioning society. Our efforts to clarify existing and future gas supplies are therefore an integral part of our commitment to sustainable development (Shell NZ, 2002-2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>Shell has operated in New Zealand for over 90 years and we are proud to make a positive difference as a significant provider of infrastructure, a major tax payer and a large employer. We are grateful for the support New Zealand has given us in return (Shell NZ, 2002-2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>By working with the community, Shell has helped contribute to regional economic development and diversity which are fundamental to sustainable growth. Economic diversification initiatives are particularly important to Taranaki, which has an economy dominated by dairy farming and oil and gas production (Shell NZ, 2002-2003, p. 8).</td>
</tr>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>We recognise that local employment is important in the countries in which we operate and this is essential for us if we are to ensure we maximise the value of our business (Shell NZ, 2002-2003, p. 13).</td>
</tr>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>Employment is the foundation of a sustainable and healthy community. The most significant benefit our business brings to New Zealand is the employment of our staff and associated contract and service personnel (Shell NZ, 2002-2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>Strengthen our education portfolio. Telecom is the largest funder of education in New Zealand, second only to the Government (Telecom, 2003, p. 24).</td>
</tr>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>One of our biggest developments in the 2002 to 2003 year was the establishment of the Vodafone New Zealand Foundation (‘Foundation’)…The Foundation’s mission is to make social investments to help the people of New Zealand to live fuller lives. It aims to do this by: Sharing the benefits of mobile communications with those who are currently excluded; Empowering and enabling Vodafone customers, communities and employees to share their skills with others; encouraging partners and communities to develop sustainable business practices for a cleaner, greener environment (Vodafone, 2002-2003, p. 19).</td>
</tr>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>Watercare helps to make the Auckland region a desirable place to live, work, and invest – today, tomorrow, and over the long-term future (Watercare Services, 2003, p. 1).</td>
</tr>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>Watercare provides the Auckland region with water and wastewater services and infrastructure that supports social growth and provides certainty for citizens and businesses. Watercare also works closely with specific communities to improve the understanding of the company and its role, and the company involves communities in its operations where that is appropriate (Watercare Services, 2003, p. 56).</td>
</tr>
<tr>
<td>2003</td>
<td>important/provider</td>
<td>Watercare’s services are central to the economic life of the Auckland region. High-quality water suppliers support economic growth (Watercare Services, 2003, p. 56).</td>
</tr>
</tbody>
</table>
and social growth. Reliable wastewater treatment systems are also critical to the economy, and to 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 Services, 2003, p. 74).

<table>
<thead>
<tr>
<th>Year</th>
<th>Provider</th>
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<tbody>
<tr>
<td>2003</td>
<td>Watercare</td>
</tr>
</tbody>
</table>

Watercare also makes a substantial contribution to the regional economy beyond the immediate services that the company delivers. 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 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 Services, 2003, p. 74).

<table>
<thead>
<tr>
<th>Year</th>
<th>Provider</th>
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<tbody>
<tr>
<td>2003</td>
<td>Watercare</td>
</tr>
</tbody>
</table>

...the company contributes to the environmental, social, and economic life of the region through the quality of its governance and management, and through its approach to its role as an infrastructure and service-provider (Watercare Services, 2003, p. 74).

<table>
<thead>
<tr>
<th>Year</th>
<th>Provider</th>
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</thead>
<tbody>
<tr>
<td>2003</td>
<td>Watercare</td>
</tr>
</tbody>
</table>

Watercare contributes to a high-quality natural and human environment in the Auckland region, making the region a desirable place to live and contributing to its positive international reputation (Watercare Services, 2003, p. 75).
<table>
<thead>
<tr>
<th>Year</th>
<th>Code</th>
<th>Extract</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992</td>
<td>Leaders/knowledgeable</td>
<td>The Company will lead by example in statutory compliance, in recognising and supporting sound environmental concerns, in supporting sustainable resource management and in effective involvement with issues facing the fishing industry (Sanford, 1992, p. i).</td>
</tr>
<tr>
<td>1992</td>
<td>Leaders/knowledgeable</td>
<td>Industry is acting very responsibly over environmental matters and have been the leaders in the reduction of plastic strapping and the control of waste disposal at sea (Sanford, 1992, p. 24).</td>
</tr>
<tr>
<td>1992</td>
<td>Leaders/knowledgeable</td>
<td>The Mission of Waste Management NZ Ltd is to be the acknowledged New Zealand leader providing comprehensive services of high quality to safely manage the wastes produced by our society utilizing state-of-the-art systems that are responsive to our customers' needs and which preserve or enhance our environment. In fulfilling this mission, we shall provide a rewarding work environment for our employees...co-operate with all relevant agencies of the government...and be a responsible neighbour and corporate citizen, while increasing shareholder value (Waste Management NZ, 1992, p. 1; 1993, p. inside cover).</td>
</tr>
<tr>
<td>1993</td>
<td>Leaders/knowledgeable</td>
<td>Industry is acting responsibly over environmental matters and have been the leaders in the reduction in the use of plastic strapping and the control of waste disposal at sea (Sanford, 1993, p. 14).</td>
</tr>
<tr>
<td>1993</td>
<td>Leaders/knowledgeable</td>
<td>We are committed to updating practices to incorporate advances in technology and new understandings in health and environmental science. The environmental leadership demonstrated by the group ensures very high standards of operation that in many cases exceed the legislative requirements of numerous countries (Waste Management NZ, 1993, p. 12).</td>
</tr>
<tr>
<td>1994</td>
<td>Leaders/knowledgeable</td>
<td>International leadership in greenhouse gas research has helped NIWA secure a number of commercial contracts to supply specialised laboratory equipment (NIWA, 1993-94, p. 19).</td>
</tr>
<tr>
<td>1994</td>
<td>Leaders/knowledgeable</td>
<td>The Company intends to be at the forefront of these developments [rewriting of the Fisheries Act, introduction of new species into the QMS] and contribute with executive and technical expertise. We aim to maximise the resource under our control and ensure that the &quot;public good&quot; is enhanced (Sanford, 1994, p. 23).</td>
</tr>
<tr>
<td>1994</td>
<td>Leaders/knowledgeable</td>
<td>The Waste Management family of companies is committed to protecting and enhancing the environment. Our worldwide environmental policy is among the most comprehensive of any organisation in the world. We are committed to updating practices to incorporate advances in technology and new understandings in health and environmental science. The environmental leadership demonstrated by the Group ensures very high standards of operation that in many cases exceed the legislative requirements of numerous countries (Waste Management NZ, 1994, p. 13).</td>
</tr>
<tr>
<td>1994</td>
<td>Leaders/knowledgeable</td>
<td>The Mission Statement of Waste Management NZ Ltd is to be the New Zealand leader in providing comprehensive environmental services of the highest quality to industry, government and commercial customers using state of the art systems responsive to customer needs, sound environmental policy and the highest standards of corporate citizenship. In fulfilling this mission, we shall provide a rewarding work environment for our people, co-operate with all relevant</td>
</tr>
</tbody>
</table>
1995 Leaders/knowledgeable

The Mission Statement of Waste Management NZ Ltd is to be the New Zealand leader in providing comprehensive environmental services of the highest quality to industry, government and commercial customers using state of the art systems responsive to customer needs, sound environmental policy and the highest standards of corporate citizenship.

In fulfilling this mission, we shall provide a safe and rewarding work environment for our people, co-operate with all relevant government agencies and promote a spirit of partnership with the communities and enterprises we serve.

We shall strive to be a responsible neighbour, while increasing shareholder value (Waste Management NZ, 1994, p. inside cover).

1996 Leaders/knowledgeable

In 1995, Milburn was one of the first companies to enter a voluntary agreement with government to assist New Zealand in meeting its international commitment to reduce carbon dioxide (CO2) emissions to 1990 levels by the year 2000. Milburn is well on track to meet its targets under the voluntary agreement of a 6.5% reduction of CO2 per unit of production in 1997 and a 12% reduction by 2000 (Milburn, 1996, p. 11).

1996 Leaders/knowledgeable

NIWA’s research is providing a better understanding of the levels and causes of air pollution in New Zealand. From this essential information, the threats to our future air quality, particularly in urban areas, can be identified and dealt with (NIWA, 1996, p. 10).

1996 Leaders/knowledgeable

As New Zealand’s leading climate change research agency, NIWA provides research advice to policy makers and the wider community. Our role is to provide a fair representation of scientific knowledge of climate change, while avoiding the political ramifications of the issue (NIWA, 1996, p. 11).

1996 Leaders/knowledgeable

NIWA is New Zealand’s leading provider of independent, objective, high quality, cost effective research services for estimating fisheries stocks and the sustainable yield that can be taken from each stock (NIWA, 1996, p. 19).

1996 Leaders/knowledgeable

With the passing of the new fisheries legislation, some major changes and challenges lie ahead. The introduction of new species into the Quota Management System, coping with the cost recovery of mechanism, and the ongoing development of aquaculture are just a few of the demands being placed on management.

The Company intends to be at the forefront of these developments, contributing its management and technical expertise. We aim to maximise the resource under our control and ensure that the ‘public good’ is enhanced. At all times, we will act responsibly, but not step back from any position or issue that may affect the Company’s viability (Sanford, 1996, p. 26).

1996 Leaders/knowledgeable

The Mission Statement of Waste Management NZ Ltd is to be the New Zealand leader in providing comprehensive environmental services of the highest quality to industry, government and commercial customers using state of the art systems responsive to customer needs, sound environmental policy and the highest standards of corporate citizenship (Waste Management NZ, 1996, p. 1).

1996 Leaders/knowledgeable

Watercare has shown leadership in this environmental...
<table>
<thead>
<tr>
<th>Year</th>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1997</td>
<td>Leaders/knowledgeable</td>
<td>In 1995, Milburn was among the first group of companies to enter into a voluntary agreement with the Government to assist New Zealand in meeting its international commitment to reduce carbon dioxide levels to 1990 levels by the year 2000. The company has exceeded the agreement target of a 6.5% reduction by 1997, and is now focused on the 12% reduction target by 2000 (Milburn, 1997, p. 12).</td>
</tr>
<tr>
<td>1997</td>
<td>Leaders/knowledgeable</td>
<td>NIWA’s research and related services are focused strongly on meeting New Zealand’s needs (NIWA, 1997, p. 36).</td>
</tr>
<tr>
<td>1997</td>
<td>Leaders/knowledgeable</td>
<td>Sanford contributes significantly to annual fisheries research and planning undertaken by the Ministry of Fisheries. The Company’s role in this process is to ensure that realistic and cost effective research programmes are developed to provide the information necessary for the sustainable management of New Zealand’s fisheries resources (Sanford, 1997, p. 10).</td>
</tr>
<tr>
<td>1997</td>
<td>Leaders/knowledgeable</td>
<td>In the past three years the Company has contributed to policy and legislative initiatives that affect the management of the seafood industry resource and its environment (Sanford, 1997, p. 34).</td>
</tr>
<tr>
<td>1998</td>
<td>Leaders/knowledgeable</td>
<td>We have important roles as information providers and knowledge brokers (Landcare Research, 1998, p. 1).</td>
</tr>
<tr>
<td>1998</td>
<td>Leaders/knowledgeable</td>
<td>Watercare will continue to participate in the preparation of relevant public policy documents (Watercare Services, 1997/98, p. 16).</td>
</tr>
<tr>
<td>1998</td>
<td>Leaders/knowledgeable</td>
<td>Watercare has contributed to increasing the awareness of environmental issues relating to the water industry (Watercare Services, 1997/98, p. 21).</td>
</tr>
<tr>
<td>1998</td>
<td>Leaders/knowledgeable</td>
<td>Watercare will continue to promote awareness of environmental issues affecting the industry (Watercare Services, 1997/98, p. 21).</td>
</tr>
<tr>
<td>1999</td>
<td>Leaders/knowledgeable</td>
<td>Milburn is proactive in encouraging and developing best practice for health and safety within the manufacturing construction and extractive industries. The company has provided technical, administrative and financial assistance to the New Zealand Minerals Industry Association for the development of a safety code of practice for the extractive industry (Milburn, 1999, p. 26).</td>
</tr>
<tr>
<td>1999</td>
<td>Leaders/knowledgeable</td>
<td>Manaaki Whenua has developed a number of information systems to assist resource managers make the best possible decisions for the environment. We are also a major contributor to the MFE funded Environmental Indicators Programme that, eventually, will benefit land management in New Zealand (Landcare Research, 1999, p. 22).</td>
</tr>
<tr>
<td>1999</td>
<td>Leaders/knowledgeable</td>
<td>Manaaki Whenua’s biodiversity research is focused on documenting our flora and fauna, understanding how biodiversity contributes to the effective functioning of ecosystems, measuring the impacts of human-induced and natural threats, and assessing whether components of our natural heritage can be used in a sustainable manner (Landcare Research, 1999, p. 10).</td>
</tr>
<tr>
<td>1999</td>
<td>Leaders/knowledgeable</td>
<td>NIWA has a number of non-financial performance obligations which arise from the CRI Act 1992, and these are reported in a special section in this report. In particular, under the heading of “Benefits to New Zealand”, we are committed to make available the scientific expertise and knowledge of some of our key staff in providing advice needed to meet New Zealand’s obligations to various international conventions. This occurs particularly in the areas of climate variability and climate change, and often the commitment is not adequately funded by</td>
</tr>
<tr>
<td>Year</td>
<td>Role/competence</td>
<td>Description</td>
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</tr>
<tr>
<td>1999</td>
<td>Leaders/knowledgeable</td>
<td>In addition, NIWA’s expertise is made available to various Government departments, at no cost to the Crown, to provide policy advice and meet New Zealand’s obligations to international conventions to which this country is a signatory (NIWA, 1999, p. 11).</td>
</tr>
<tr>
<td>1999</td>
<td>Leaders/knowledgeable</td>
<td>The Ports Mission...To provide business leadership and support to the community (Port of Tauranga, 1999, p. 9).</td>
</tr>
<tr>
<td>1999</td>
<td>Leaders/knowledgeable</td>
<td>The Mission Statement of Waste Management NZ Ltd is to be the New Zealand leader in providing comprehensive environmental services of the highest quality to industry, government and commercial customers using state of the art systems responsive to customer needs, sound environmental policy and the highest standards of corporate citizenship. In fulfilling this mission we shall provide a safe and rewarding work environment for our people, co-operate with all relevant government agencies and promote a spirit of partnership with the communities and enterprises we serve. We shall strive to be a responsible neighbour while increasing shareholder value (Waste Management NZ, 1999, p. 1).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>We will also undertake basic research to provide high quality information on the current state of our resources and on environmental processes (Landcare Research, 1999/2000, p. 1).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>We have important roles as information providers and knowledge brokers (Landcare Research, 1999/2000, p. 1).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>Manaaki Whenua leads New Zealand research on sustainable management of land-based natural resources for production and for conservation. We undertake significant environmental research for the public good through contracts with the Foundation for Research, Science and Technology (FRST), Department of Conservation (DOC), Animal Health Board (AHB), Ministry for the Environment (MFE), Ministry of Agriculture and Forestry (MAF), other central government departments and agencies, and local government (Regional Councils and Territorial Authorities) (Landcare Research, 1999/2000, p. 6).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>In addition to the way that research supports policy implementation to meet the requirements of existing legislation, Manaaki Whenua contributes to the development of new policy at central Government level (Landcare Research, 1999/2000, p. 12).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>Expertise in sustainable land management, developed from Manaaki Whenua’s research in New Zealand, is having direct benefits in other parts of the world – especially in relation to poverty alleviation (Landcare Research, 1999/2000, p. 19).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>Another key research area is understanding and protecting our indigenous flora and fauna from pests and predators (Landcare Research, 1999/2000, p. 32).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>In our commercial science work we focus strongly on delivering comprehensive solutions to environmental problems. The keys to our success in increasing these revenues in New Zealand continue to be: developing quality client support services, building close relationships with out major clients, and identifying and packaging new services and products to...</td>
</tr>
<tr>
<td>Year</td>
<td>Leadership/Expertise</td>
<td>Statement</td>
</tr>
<tr>
<td>------</td>
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</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>Improve New Zealand's capability for the sustainable management and development of aquatic and atmospheric resources, which, in some instances (e.g., aquaculture and biotechnology) can lead to significant wealth creation (NIWA, 2000, p. 9).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>Consistent with Shell’s sustainable development philosophy, we are determined to maintain our leading position through responsibility and care (Shell NZ, 2000, p. 14).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>To participate in the development of relevant public policy and educational initiatives (Watercare Services, 2000, p. 9).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>To provide support to organisations contributing to the advancement of relevant environmental issues (Watercare Services, 2000, p. 9).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/knowledgeable</td>
<td>The Company has a commitment to continuing to achieve results that put Watercare among the industry leaders in safety performance (Watercare Services, 2000, p. 10).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/knowledgeable</td>
<td>Hubbard Foods Influencing Performance Hubbard Foods Ltd has a fundamental belief in the concept that the actions of the Company are felt well beyond the Company’s immediate sphere of influence. Therefore, if Hubbard Foods operates with a well developed and identified moral and ethical code this will be detected readily by the wider community and ultimately could have a positive effect on the moral and ethical standards of the wider community. A standard triple bottom line reports on three areas: financial, social and environmental. However, Hubbard Foods Ltd felt it necessary to report on an additional area: Influencing. This reflects the commitment Hubbard Foods puts into being a good role model and actively advancing the practices of Socially Responsible Business (Hubbard Foods, 2000-01, p. 19).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/knowledgeable</td>
<td>Dick Hubbard speaks to a wide range of educational institutions, organisations and community groups. He has developed a national profile in the debate about socially responsible business, and business philosophy generally (Hubbard Foods, 2000-01, p. 20).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/knowledgeable</td>
<td>Secondly, we consider ourselves innovative – prepared to go where no-one has gone before. This has helped our Company get to where we are today. In this case, however, our second reason for this report is even wider. This innovation is our attempt to signal not only where we should go, but also where New Zealand should go (Hubbard Foods, 2000-01, p. 2).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/knowledgeable</td>
<td>Hubbard Foods Ltd is well placed to assist fledging and struggling companies. As a successful Company which has enjoyed steady growth for over a decade, it has considerable business expertise to share (Hubbard Foods, 2000-01, p. 20).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/knowledgeable</td>
<td>Manaaki Whenua’s focus on New Zealand’s most important land-based environmental issues reflects Government priorities. Our mission is to provide leadership in research to support the development of public policies and management systems... (Landcare Research, 2001, p. 14-15).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/knowledgeable</td>
<td>Helping people find out about science &amp; sustainability (Landcare Research, 2001, p. 35).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/knowledgeable</td>
<td>Through the fruits of our research and development, and by how we do things ourselves, we seek to be a leader in sustainable development thinking and practice. (Landcare Research, 2001, p. 6)</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/knowledgeable</td>
<td>Our aim is to be at the forefront of future thinking about the New Zealand science system and innovation in the environmental sector (Landcare Research, 2001, p. 7).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/knowledgeable</td>
<td>We have taken a very strong leadership position in TBL</td>
</tr>
</tbody>
</table>
(sustainable development) reporting. This year, we have combined our statutory Annual Report and voluntary Report on Sustainable Development in a single document covering all aspects of our performance. We believe we need to lead by example (Landcare Research, 2001, p. 9).

2001 Leaders/knowledgeable Manaaki Whenua aims to provide leadership through science that supports policy development and implementation at both national and local levels (Landcare Research, 2001, p. 26).

2001 Leaders/knowledgeable We aim to show leadership in environmental performance. This section reports our progress. Through our comprehensive environmental policy, we strive to conduct all activities with a high standard of environmental care, to transfer knowledge to our clients, and bring our influence to bear on environmental matters... (Landcare Research, 2001, p. 38).

2001 Leaders/knowledgeable Manaaki Whenua is New Zealand’s foremost environmental research organisation specialising in sustainable management of resources for production, conservation, business and community (Landcare Research, 2001, p. 1).

2001 Leaders/knowledgeable We have important roles as information providers and knowledge brokers (Landcare Research, 2001, p. 2).

2001 Leaders/knowledgeable Comprehensive, relevant, accurate and up-to-date data about New Zealand’s native and introduced flora, fauna and environmental resources are needed for research, and for resource management, biosecurity risk assessment and in helping to deliver on our international obligations (e.g. conserving biodiversity and carbon sinks). Manaaki Whenua is custodian of nationally significant biological collections and resource databases (Landcare Research, 2001, p. 30).

2001 Leaders/knowledgeable Helping sustainable development in China (Landcare Research, 2001, p. 33).

2001 Leaders/knowledgeable The Ministry for the Environment has commissioned us to introduce TBL reporting concepts to the public sector, and we are working with a number of individual organisations committed to this journey (Landcare Research, 2001, p. 1/).

2001 Leaders/knowledgeable Contribute effectively to local, regional and central government initiatives and debate on issues relevant to water supply, wastewater reticulation and collection (Metro water, 2001, p. 6).

2001 Leaders/knowledgeable NIWA can also provide expertise and technical knowledge to assist community groups in all phases of their projects (NIWA, 2001, p. 14).

2001 Leaders/knowledgeable NIWA’s expertise is made available to various Government departments to provide policy advice and meet New Zealand’s obligations to international conventions to which this country is a signatory (NIWA, 2001, p. 43).

2001 Leaders/knowledgeable NIWA is strongly committed to the advancement of science education and knowledge. Our commitment is aimed at schools and university, and in some cases the wider public (NIWA, 2001, p. 44).

2001 Leaders/knowledgeable This strong performance [financial] is a reflection of the relevance of NIWA’s core science skills in providing answers to real-world questions, and it helps us fulfil our role in delivering the Government’s desired science outcomes of healthy environments and wealth creation (NIWA, 2001, p. 11).


2001 Leaders/knowledgeable The Warehouse vision is to be the leading community provider of product and services to provide a sustainable quality of life for all people (The Warehouse, 2001, p. 4).

2001 Leaders/knowledgeable As a leading retailer in Australasia, The Warehouse
understands that it has a leadership and influencing role in promoting ethical and sustainable sourcing of products and services (The Warehouse, 2001, p. 17).

2001 Leaders/knowledgeable Transpower wants to be in a position where it can better manage its business in a way that considers economic, environmental and social outcomes. This aligns with the government’s overall objective that “electricity is delivered in an efficient, fair, reliable and environmentally sustainable manner”. The national grid, as the key means of transporting electricity generated from renewable sources, has an important role to play in achieving this objective (Transpower, 2000/01, p. 21).

2001 Leaders/knowledgeable Transpower remains committed to being a leader in human resource practice (Transpower, 2000/01, p. 22).

2001 Leaders/knowledgeable To lead the way in minimising vehicle impact on the natural environment by reducing emissions and using alternative fuels (Urgent Couriers, 2001, p. 5).

2001 Leaders/knowledgeable Through Urgent Couriers’ sphere of influence it wishes to lead the way towards lifting the sustainability performance of other individuals and organisations (Urgent Couriers, 2001, p. 7).

2001 Leaders/knowledgeable We are taking the time to look at our past year’s performance, reflect, process and pass the knowledge we have gained on to you (URS NZ, 2001, p. 4).

2001 Leaders/knowledgeable We recognise that our greatest ability to influence, particularly environmental parameters stems from our advice and the outcomes of the projects that we are involved with (URS NZ, 2001, p. 5).

2001 Leaders/knowledgeable URS will…share knowledge and expertise with the community to promote a better understanding of environmental issues and solutions (URS NZ, 2001, p. 7).

2001 Leaders/knowledgeable This document seeks to advise our stakeholders including clients, staff, shareholders, suppliers, contractors, government authorities and community interest groups, of our policies, objectives and performance in financial, environmental and social matters. URS New Zealand is a member of the New Zealand Business Council for Sustainable Development (NZBCSD) and is committed to assisting New Zealand companies and government entities integrate environmental and social performance with economic performance. This report is part of our commitment to that leadership role. Following much internal discussion we have focused this report on an evaluation of our own operational performance. It does not address in detail our potential influence economic, environmental and social outcomes through our advice to clients (URS NZ, 2001, p. 5).

2001 Leaders/knowledgeable First, it [the report] confirms that, from an environmental perspective, Waste Management, which of course includes its subsidiaries like Living Earth Limited (‘Living Earth’), is a top performer (Waste Management NZ, 2001, p. 1).

2001 Leaders/knowledgeable Watercare works with the wider business community and educators to increase the awareness of the need for sustainable management of water (Watercare Services, 2001, p. 40).

2001 Leaders/knowledgeable The company is active in improving the media’s understanding of the role Watercare’s infrastructure plays in the everyday lives of Aucklanders. The company employs a wide range of tools to achieve this, including site tours of company facilities, written briefs, media statements and technical information sheets. Specific communication plans are developed for key projects,
with project specific brochures, site visits, educational videos and Internet information provided for the media and general public (Watercare Services, 2001, p. 40).

2002 Leaders/knowledgeable Fonterra is working with its supplier shareholders to educate and assist with the adoption of environmentally sustainable farming practices (Fonterra, 2002, p. 34).

2002 Leaders/knowledgeable Fonterra has taken a leading role in establishing a consortium with other New Zealand agricultural organisations and research providers to undertake research into methods to reduce emissions of methane and nitrous oxide from farm animals (Fonterra, 2002, p. 35).

2002 Leaders/knowledgeable In preparing the first Triple Bottom Line basis annual review in 2001 it was clear that staff and managers were reasonably familiar with the principles of environmental management. This sat reasonably well with the Company’s view that operational managers and frontline staff are in the best position to manage environmental impacts, while overall responsibility lies with the Managing Director and the Board (Holcim, 2002, p. 18).

2002 Leaders/knowledgeable We are committed to improving our TBL performance. Our challenge is to maximise how our work helps improve sustainability and, at the same time, minimising our own footprint (Landcare Research, 2002, p. 11).


2002 Leaders/knowledgeable Manaaki Whenua’s focus on New Zealand’s most important land-based environmental issues reflects Government priorities. Our mission is to provide leadership in research, and support the development of public policies and management systems... (Landcare Research, 2002, p. 26).

2002 Leaders/knowledgeable Manaaki Whenua staff contribute knowledge on key environmental issues through board membership and advisory roles (Landcare Research, 2002, p. 26).

2002 Leaders/knowledgeable Manaaki Whenua is New Zealand’s foremost environmental research organisation specialising in sustainable management of resources for production, conservation, business and community (Landcare Research, 2002, p. 1).

2002 Leaders/knowledgeable ICANZ recognised us as a leader in triple bottom line reporting with three awards for our 2001 Annual Report, including the premier award (Landcare Research, 2002, p. 1).

2002 Leaders/knowledgeable We are endeavouring to help set the standard for balanced accountability in both the public and private sectors (Landcare Research, 2002, p. 5).

2002 Leaders/knowledgeable From the results of our research and development, and through the example of how we do things ourselves, we seek to lead both thinking and practice in sustainable development (Landcare Research, 2002, p. 6).

2002 Leaders/knowledgeable We have led by example in public accountability through the triple bottom line (TBL) reports such as this one (Landcare Research, 2002, p. 7).

2002 Leaders/knowledgeable We are designing our new building on the Auckland University campus at Tamaki so that it will be New Zealand’s most sustainable building...Our project will strongly influence future building design and construction practices, and the sustainability of New Zealand buildings (Landcare Research, 2002, p. 9).
<table>
<thead>
<tr>
<th>Year</th>
<th>Role/Expertise</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>We have been actively promoting the concept and practice of TBL reporting in this country longer than any other organisation. Many of the TBL reports published by New Zealand companies are the result of our work with these companies (Landcare Research, 2002, p. 12).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>Good and bad experiences over the past few years have taught us a lot. We have learnt that clear communication and consultation helps avert many problems and that knowledge needs to flow both ways in working relationships and particularly in a complicated industry like ours. The cumulative effect of sharing trends to create more power for all parties. When everyone has the facts, people can make better-informed choices, blame-laying can be avoided and the net result is a better outcome for all concerned (Meridian Energy, 2002, p. 19).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>The key to making knowledge work for you is to share it (Meridian Energy, 2002, p. 51).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>To continue to achieve and exceed our stakeholders’ expectations we have to take risks; our risk management focus ensures we make educated choices and find smarter solutions. This doesn’t mean we will always ‘get it right’. But we will learn by doing as well as by thinking (Meridian Energy, 2002, p. 47).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>What has not changed is our intention to lead the market and our commitment to do so responsibly (Meridian Energy, 2002, p. 2).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>When we formed this company we chose our name to reflect our intentions. Meridian means ‘the peak of achievement’. It also means ‘the reference point’ and we want to set the standard as the reference company for the New Zealand energy industry, by both our financial performance and our behaviour (Meridian Energy, 2002, p. 15).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>As the largest water retailer in the greater Auckland region, Metrowater is well placed to provide industry leadership (Metrowater, 2002, p. 4).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>Metrowater will demonstrate industry leadership on consumer and environmental issues (Metrowater, 2002, p. 22).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>NIWA’s expertise is made available to various Government departments to provide policy advice and meet New Zealand’s obligations to international conventions to which this country is a signatory (NIWA, 2002, p. 45).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>NIWA is strongly committed to the advancement of science education and knowledge. Our commitment is aimed at schools and universities, and in some cases the wider public (NIWA, 2002, p. 46).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>Orion is the first electricity network company in New Zealand to take a triple bottom line (community, environment and economic) approach to reporting (Orion, 2002, p. 6).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>As a member of the New Zealand Business Council for Sustainable Development, Richmond strives to achieve best practice in environmental and resource management and corporate social responsibility (Richmond, 2002, p. 11).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>Richmond is leading an industry-wide project to develop a New Zealand standard for sustainable production of sheep, beef, deer and goat farms…The farm management systems are being built...</td>
</tr>
</tbody>
</table>

430
on the principles of economic, environmental and social sustainability to achieve increased production, demonstrate sustainability and market reward for products (Richmond, 2002, p. 11).

2002 Leaders/knowledgeable We continue to be active members in stakeholder, industry and government working groups and organisations that are responsible for resource management. In most cases, the objective of this participation is to contribute to initiatives that promote sustainable harvesting of New Zealand’s seafood resources and sustainable development within the industry (Sanford, 2002, p. 45).

2002 Leaders/knowledgeable The Company also contributes to the increased knowledge of the marine ecosystem by undertaking marine research and funding fisheries management and research through industry levies (Sanford, 2002, p. 45).

2002 Leaders/knowledgeable Vastly improved energy efficiency, and potentially renewable energy sources have major roles to play, but in and of themselves are insufficient to fully replace the high dependency on gas in the coming decade. Shell has technology, expertise and business experience in all these areas, and it will bring this to bear to play our part in securing the energy of the nation (Shell NZ, 2001/2002, p. 2).

2002 Leaders/knowledgeable With that size comes a responsibility not only to manage the resource production for the benefit of our customers and New Zealand as a whole, but also to ensure that the market and the country has accurate information about the state of those resources (Shell NZ, 2001/2002, p. 2).

2002 Leaders/knowledgeable Shell has been and remains at the forefront of this new style of reporting in acknowledging the real accountability it has to its broad community of stakeholders (Shell NZ, 2001/2002, p. xii).

2002 Leaders/knowledgeable The Warehouse is at the start of the triple bottom line reporting journey, and has yet put all the necessary processes in place. However, in its view this is not a reason to hold back (The Warehouse, 2002, p. 7).

2002 Leaders/knowledgeable The Warehouse continues to be a leader in this sustainability area with our ongoing involvement in the NZ Business Council for Sustainable Development, the Redesigning Resources Workshop series, participation in Delyse Springett’s of Massey University’s environmental research and our association with Landcare Research and Enviro-Mark (The Warehouse, 2002, p. 2).

2002 Leaders/knowledgeable We are keen to play our part in promoting responsibility for a more sustainable future and that responsibility extends to what is happening in our supply chain both locally and overseas (The Warehouse, 2002, p. 3).

2002 Leaders/knowledgeable To be the leading community provider of products and services which contribute to a sustainable quality of life for all of our stakeholders (The Warehouse, 2002, p. 6).


2002 Leaders/knowledgeable The company is continuing to develop its understanding of how sustainable development issues impact on its business strategy and operating practices (Transpower, 2001/02, p. 29).

2002 Leaders/knowledgeable There are a number of key sustainable development issues facing the electricity sector. These include incorporating sustainability objectives within competitive markets, energy pricing and taxation, climate change and energy efficiency and the relationship between sustainable development and the security of electricity supply. Responding to these issues has been the focus of Transpower’s sustainable development
programme. Transpower continue to work on initiatives to incorporate sustainable development into its own business (Transpower, 2001/02, p. 29).

<table>
<thead>
<tr>
<th>Year</th>
<th>Role/Attitude</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>This year we endeavour to move beyond the largely internal focus of our first report to look at some of the economic, social and environmental outcomes of our advice to clients. Our greatest capacity to contribute to sustainable development is through this work (URS NZ, 2002, p. 3).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>Environmental, social and economic considerations are at the core of the many projects on which we work with clients. Therefore, our greatest ability to influence, particularly when it comes to the environment, is through our advice to clients (URS NZ, 2002, p. 7).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>As a shareholder and observer, we want you to understand two things: 1. Our current business model has a future and our applied intellect has seen us develop profitable and innovative solutions to waste handling. 2. As the world evolves to more sustainable accountability, our intellectual capacity positions us well to adapt. The good news is, we're already working on it (Waste Management NZ, 2002, p. ii).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>Our Vision – To operate as a leader in providing sustainable waste management in Australasia and selected markets, delivering superior long-term growth in shareholder value. We aim to fulfil our responsibilities to our business stakeholders, the environment and the communities in which we operate (Waste Management NZ, 2002, p. 14).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>We are a founding member of the New Zealand Business Council for Sustainable Development (NZBCSD) and in 2002 made a major contribution to the production of the publication ‘Industry Guide to Zero Waste. Towards zero waste and a sustainable New Zealand’. The guide shows business how to become more eco-efficient, how to create goods and services whilst minimising resource use, waste generation and pollution. We are keen to assist companies wishing to embark on such an assignment (Waste Management NZ, 2002, p. 27).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>Global warming continues to be a hot topic of concern worldwide. That’s why Waste Management is actively rethinking the possibilities of landfills to help the whole country meet its Kyoto Protocol responsibilities (Waste Management NZ, 2002, p. 10).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>Watercare’s vision is to be the industry leader in New Zealand providing high quality water and wastewater services in the most cost effective way consistent with meeting its social and environmental obligations (Watercare Services, 2002, p. 7).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>Watercare is working to build sustainable development capability within New Zealand. Through identifying international best practice and establishing a methodology that takes stakeholders on a journey towards sustainable development, forming a strategy, choosing key result areas and defining headline indicators, Watercare has developed a framework for the company that is as applicable to the country as a whole (Watercare Services, 2002, p. 19).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>As the industry leader, the company’s commitment to sustainability provides opportunities to develop strategies that will deliver triple bottom line returns (Watercare Services, 2002, p. 23).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>Within society Watercare wants to work with the stakeholders</td>
</tr>
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</table>
and provide leadership in sustainable development operating principles (Watercare Services, 2002, p. 52).

<table>
<thead>
<tr>
<th>Year</th>
<th>Status/Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>Leaders/knowledgeable</td>
<td>Watercare is committed to taking a leadership role in the development of sustainability accounting (Watercare Services, 2002, p. 67).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>As long as the world continues to change and evolve we must do the same to become a truly sustainable business (BP NZ, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>BP believes strongly in giving back to the community through helping others with our experience. As part of this, BP New Zealand supports the Business in the Community mentoring programme. BP New Zealand is committed to raising the standards of New Zealand industry through working with other companies to minimise the negative impacts of our operations and maximise their benefits for society. We are a founding member of the New Zealand Business Council for Sustainable Development (BP NZ, 2003, p. 39).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>As our commitment to leadership, we have prepared a full case study about our youth employment program on CD-Rom, which is attached to the inside back cover of this report (City Care, 2003, p. 27).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Science carried our by Manaaki Whenua staff is making a real difference for a truly clean and green New Zealand (Landcare Research, 2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Manaaki Whenua is also working with New Zealand businesses (from the country’s largest retailer to small family businesses) to embed sustainable development as a core strategy. From triple bottom line reporting, to assessment of carbon dioxide emissions through our EBEX21® project, and our on-line environmental, health and safety management system Enviro-Mark®NZ, we are providing leadership, tools and support for many businesses. There is a genuine, shared commitment to ensuring that ‘sustainable business’ is not an oxymoron (Landcare Research, 2003, p. 7).</td>
</tr>
</tbody>
</table>
| 2003 | Leaders/knowledgeable | Manaaki Whenua works with organisations helping them to understand sustainability issues, identifying achievable goals and take action. We have also developed a range of tools to make the process easier and more cost effective. Demand for our on-line environmental, health and safety management system, Enviro-Mark®NZ, continued to increase. Over 70 large and small organisations from both private and public sectors are now using it. North Shore City Council and The Warehouse promote use of Enviro-Mark®NZ within their district supply chain. We helped seven members of the NZ Business Council for Sustainable Development (including Fonterra, DB Breweries, Ports of Auckland) to develop triple bottom line (TBL) reports. Half of the 20 organisations that we have assisted in the past 2 years have already published such reports. One of those (Port of Tauranga) received a commendation for its TBL reporting in the Institute of Chartered Accountants (ICANZ) awards this year. EBEX21® provided measures of carbon dioxide emissions to 16 organizations (bringing the number of users to 30) and facilitated the restoration of a further 90ha of native forest as a permanent carbon sink (bringing the total number of hectares
<table>
<thead>
<tr>
<th>Year</th>
<th>Role/Knowledgeable</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Our new building leads the way in environmentally sustainable design (Landcare Research, 2003, p. 35).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>As a member of the Government’s special working party on waste, Living Earth helped develop the NZ Waste Strategy, and in particular the establishment of national targets (Living Earth, 2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Our Knowledge equals power. When it is equally shared (Meridian Energy, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>To adopt a leadership role on water quality issues within the industry (Metrowater, 2003, p. 22).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>As the largest retail water utility in New Zealand, Metrowater recognises our role in providing industry leadership on water and wastewater issues. We have worked with other local network operators and with Watercare to establish, where possible, a common industry approach on environmental and other issues (Metrowater, 2003, p. 27).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Make a leading contribution in determining conditions of the regional network consents to benefit our customers – Metrowater has been involved in determining the direction of the ARC’s Air, Land and Water Plan through industry negotiations and preparing submissions to the ARC on behalf of Metrowater, Auckland City and the Auckland water industry (Metrowater, 2003, p. 27).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>We want to share our thinking on how business should deal with the sustainability challenge with stakeholders (Mighty River Power, 2003, p. 2).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>We want this report to challenge the thinking of other companies pursuing sustainability, with the ultimate intent to improve the quality of CSD in New Zealand businesses as a whole (Mighty River Power, 2003, p. 2).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Mighty River Power studies local and international practice from which it became clear that companies have to think through the issues in their own business very carefully and custom design a policy and action framework. There is no ‘one size fits all’ solution. There is no simple ‘off the shelf’ system that can just be clipped on. A quick rush into CSD reporting almost always leads to the accusation of public relation’s window dressing and ‘form over substance’. All the companies who have been working with CSD over a number of years consistently report it is a long journey of learning, and urge caution in publishing metrics too soon (Mighty River Power, 2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>The aim with this report is to share our thinking with our external stakeholders, especially those who are concerned with the issues raised here. We want to contribute to the debate about sustainable development within Government, business, and the community as well as do the right thing (Mighty River Power, 2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Non-indigenous species can have negative effects on New Zealand’s native aquatic communities, sometimes with severe environmental and economic consequences. A thorough knowledge of our native plants and animals is the best protection against alien invaders because it ensures that new arrivals can be accurately distinguished before they become established and cause problems. The Centre is contributing...</td>
</tr>
</tbody>
</table>
significantly to our biosecurity defences by addressing information gaps in freshwater and marine environments through taxonomic studies, baseline surveys, and the production of identification guides and other publications to help central and local government, communities, and other sectors protect and restore biodiversity...This knowledge is essential if we are to protect and restore our environment for the enjoyment and use of future generations (NIWA, 2003, p. 20).

2003 Leaders/knowledgeable NIWA has provided biodiversity knowledge and tools to help meet New Zealand’s international biodiversity reporting obligations (such as the Rio Convention, under which governments are required to develop indicators of sustainable development which take into account biological diversity) (NIWA, 2003, p. 31).

2003 Leaders/knowledgeable NIWA continues to be strongly committed to the advancement of science education and knowledge in schools, universities, and the wider public (NIWA, 2003, p. 27).

2003 Leaders/knowledgeable NIWA’s expertise is made available to various Government departments to provide policy advice and meet New Zealand’s obligations to international conventions to which this country is a signatory (NIWA, 2003, p. 39).

2003 Leaders/knowledgeable Environmental principle = Take a leadership role (Ports of Auckland, 2003, p. 27).

2003 Leaders/knowledgeable Sustainable development has been fully integrated into the Company’s operations (Sanford, 2003, p. 55).

2003 Leaders/knowledgeable ...Sanford is an active participant in influencing regulations that are in line with our values and objectives (Sanford, 2003, p. 64).

2003 Leaders/knowledgeable Sanford Limited believes that everyone has a responsibility for taking care of the environment. This is demonstrated by Sanford’s leadership role in promoting sustainable development through representation on the New Zealand Business Council for Sustainable Development. Sanford also requires all employees and contractors to exercise environmental care when carrying out work at Sanford operations and be accountable for their actions in accordance with their position and responsibilities (Sanford, 2003, p. 57).

2003 Leaders/knowledgeable Sanford continues to be a leading New Zealand seafood company and we seek to continue being a leader in bringing innovative methods to the harvesting and processing of seafood products. Sanford’s leadership can also be seen in the role we play in the wider business community (Sanford, 2003, p. 56).

2003 Leaders/knowledgeable The drive to become a truly sustainable company in all three domains (environmental, social and economic) has come from within the Company. The acceptance of this challenge by staff at all levels has put the Company in a position not only to tackle the issues facing the seafood industry but society as a whole in the 21st century (Sanford, 2003, p. 55).

2003 Leaders/knowledgeable In addition, we have an ongoing input into government policy and participation in working groups. In 2002 this included the oceans policy, energy efficiency and conservation and climate change policy, and working with the Ministry for the Environment in support of their environmental indicator programme (Shell NZ, 2003, p. 17).

2003 Leaders/knowledgeable Part of Shell’s commitment to our stakeholders is to build capacity and understanding on sustainable development (Shell NZ, 2003, p. 17).

2003 Leaders/knowledgeable We are an active member of the New Zealand Business Council for Sustainable Development, which aims to promote leadership and understanding in sustainable development for
<table>
<thead>
<tr>
<th>Year</th>
<th>Source</th>
<th>Text</th>
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<tbody>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>our business in New Zealand (Shell NZ, 2003, p. 17).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Transpower’s community relations programme is being recognised across the business sector as an example of leading business practice (Transpower, 2003, p. 14).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>We recognise that our greatest opportunity to improve sustainability outcomes is in the work we do with clients (URS NZ, 2003, p. 9).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Continue to take a leadership role in forums which further debate and action in the sustainability arena – particularly as it relates to our core business lines (URS NZ, 2003, p. 29).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>This is our first Sustainable Development Report. We know there are vast opportunities for Vodafone to make further sustainable differences from an economic, environmental and social perspective (Vodafone, 2002-03, p. 23).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>You’ll note we’ve hooked up with some people who know about this stuff. We’re members of the New Zealand Business Council for Sustainable Development and the Sustainable Business Network. We’re brazenly mining the resources of the Vodafone Group and other Vodafone companies for experiences and learnings (Vodafone, 2002-03, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Vodafone values leadership highly, has some innovative and unique leadership programmes for our staff. We also try to offer what we have learnt about leadership to the community (Vodafone, 2002-03, p. 18).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>A key factor in the initial decision to purchase the generators in 2000 was that the expected benefits were in accordance with the intent of the Kyoto Protocol, the international agreement on climate change, since ratified by New Zealand. The initiative was also in line with the company’s policy of being an environmental leader (Waste Management NZ, 2003, p. 31).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Watercare is recognised as one of New Zealand’s leading practitioners of sustainable business practices (Watercare Services, 2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>The company also aims to contribute actively to New Zealand’s national efforts to improve the global environment (Watercare Services, 2003, p. 36).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Watercare plays a leading role in business and community groups with common interests to Watercare in water, wastewater, and sustainability (Watercare Services, 2003, p. 66).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Watercare takes an active role in policy advice regarding water, wastewater, and the environment. The company believes that it can bring substantial practical experience to the policy-making process (Watercare Services, 2003, p. 66).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>Industry Leadership – to maintain a position of leadership in the water utility industry by demonstrating best practice in all company activities (Watercare Services, 2003, p. 129).</td>
</tr>
<tr>
<td>2003</td>
<td>Leaders/knowledgeable</td>
<td>A sustainable community needs a sustainable infrastructure. Westpac has considerable experience here an in Australia, in infrastructure projects of all kinds, from roads to dams to geothermal and hydro projects. We are happy to go into partnership with government on these projects, including as equity partners. Yes, it does mean sharing risk. But more importantly for us, it means for the community real – tangible and intangible – rewards (Westpac, 2003, p. 41).</td>
</tr>
</tbody>
</table>
And, with the government, we are part of a project to educate small and medium sized business about the Kyoto Protocol. It's a complicated process and businesses need help to deal with it, because emissions, and their reduction, will have a major impact on their ability to operate in the future. So for us, once again, it is an investment in our current and future customer and relationship network and therefore our sustainable profitability (Westpac, 2003, p. 45).

This year Westpac became the first financial institution in New Zealand to make a formal commitment to corporate social responsibility. (Prof Mike Pratt, inside cover)

So a major part of this story is putting a line in the sand and showing a bit of leadership, to generate some appetite, for what we're talking about. A leadership that first sets an example, but then also persuades others that it is one worth following (Westpac, 2003, p. 7).

There is pride also in the fact that the New Zealand economy is one of the most deregulated in the world. The government still plays a vital role in the economy but increasingly it is business that is looked to for leadership and participation in the national economic development arena. Westpac, as one of New Zealand's leading banks, has a critical role to play here.

But with that leadership opportunity there comes a responsibility. It is the responsibility, first and foremost, not to abuse the potential of the situation. It is also the responsibility – and this is equally important – to recognise the nature of the people you're dealing with and knowing what is and isn't going to work (Westpac, 2003, p. 24).

Environmental responsibility shows in how a business does business and covers every aspect of its operation. Truly effective environmental responsibility finds its home deep within a company's processes to short circuit harmful effects. It is mitigation, not compliance and certainly not crisis management.

It is also influencing beyond the bounds of the company environment; to ask of others its own behaviour, not because we ask but because it is the right thing to do. That includes our customers. If we wish to reduce paper in our transactions, are they prepared to let us do it? They should tell us (Westpac, 2003, p. 44).

It is important to reiterate that we are the beginning of this process, but it is a way of conducting our business. It is not something that we can do alone. We will need ongoing and direct feedback from you as we proceed. You will tell us what you think is important, and we'll come back to you regularly (Westpac, 2003, p. 57).

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Leadership/Knowledgeable and links to context

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<tr>
<th>Year</th>
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<th>Extract</th>
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<tbody>
<tr>
<td>1999</td>
<td>Leaders/Knowledge context</td>
<td>In 1999, Milburn joined the New Zealand Business Council for Sustainable Development and through participation in the council's activities we intend to promote the concept of sustainability within industry. &quot;Holderbank&quot; also joined the World Business Council for Sustainable Development, a coalition of more than 100 international companies united by a shared commitment to the environment and to the principles of economic growth and sustainable development (Milburn, 1999, p. 14).</td>
</tr>
<tr>
<td>1999</td>
<td>Leaders/Knowledge</td>
<td>During the year The Warehouse became a founding member of</td>
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<tr>
<td>Year</td>
<td>Context</td>
<td>Theme</td>
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<tr>
<td>1999</td>
<td>Leaders/Knowledge</td>
<td>At the end of 1999 we became a founding member of the New Zealand Business Council for Sustainable Development (NZBCSD). The Council is a coalition of leading New Zealand companies unified by a shared commitment to balanced social, environmental and economic development. Formed in May 1999, the NZBCSD is a partner organisation to the World Business Council for Sustainable Development. The Council’s mission is to provide business leadership as a catalyst for change towards sustainable development. The NZBCSD has the following objectives: ACTION: demonstrate leadership through high standards of environmental and resource management, technological innovation, and social value creation, shared as leading-edge practices amongst members; KNOWLEDGE: foster understanding of global and regional drivers of consumer behaviour, regulatory frameworks, resource use, social change, science and technology, and their implications for new business opportunities; INFLUENCE: participate in national and international policy development in order to create a framework that allows New Zealand business to contribute effectively to sustainable development; DIALOGUE: foster dialogue and shared learning amongst leaders from all sectors of society in order to build sustainable strategies for New Zealand’s future. One of the first steps we will be taking is to report on our environmental and social performance. The Council will be developing a basic framework of indicators, practical guidance for their measurement and a common reporting format that members can choose to use (Waste Management NZ, 1999, p. 19).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/Knowledge</td>
<td>Meridian Energy is a member of the New Zealand Sustainable Development Business Council, which comprises leading New Zealand companies committed to introducing the concept of sustainable development into all aspects of their business management (Meridian Energy, 1999/2000, p. 5).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/Knowledge</td>
<td>Sanford is a founder member of the New Zealand Business Council for Sustainable Development (NZBCSD). The NZBCSD is a coalition of leading New Zealand companies unified by a shared commitment to lead change towards sustainable development. As part of the membership obligation Sanford committed to producing reports of the intended directions and achievements with respect of the ‘triple (environmental, social and economic) bottom line’ (Sanford, 1999/2000, p. 2).</td>
</tr>
<tr>
<td>2000</td>
<td>Leaders/Knowledge</td>
<td>During the 1999 year The Warehouse became a founding member of the New Zealand Business Council for Sustainable Development (NZBCSD). During the year in review the council undertook a number of projects addressing both social</td>
</tr>
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</table>
and environmental issues. As a founding member, The Warehouse remains committed to being a leader in sustainable development for New Zealand business. Stephen Tindall is the new Council Chairman (The Warehouse, 2000, p. 15).

2001 Leaders/Knowledge context

In 1998, Hubbard Foods Ltd was instrumental in setting up the Businesses for Social Responsibility organisation in New Zealand (NZBSR). The aim of NZBSR is to assist companies develop socially responsible business practices and to advance the debate in New Zealand. Triple Bottom Line is an essential part of NZBSR philosophy. There are 180 member companies in New Zealand and this number is steadily increasing (Hubbard Foods, 2000-2001, p. 19).

2001 Leaders/Knowledge context

The Company is a member of the New Zealand Business Council for Sustainable Development (NZBCSD). Dick Hubbard is on its executive board. NZBCSD is a branch of the World Business Council for Sustainable Development and exists to promote the concept of sustainable development within New Zealand. It currently has a membership of 45 companies, but invitation only (Hubbard Foods, 2000-2001, p. 20).

2001 Leaders/Knowledge context

The New Zealand Business Council for Sustainable Development (NZBCSD) is a coalition of companies committed to balanced social, environmental and economic development, and to being a catalyst for similar change in other businesses. Manaaki Whenua is a founding member of NZBCSD. Our Chief Executive, Dr Andy Pearce, is on the Executive Committee, and is a personal champion for their triple-bottom-line reporting project (Landcare Research, 2001, p. 32).

2001 Leaders/Knowledge context

The Business Council, formed less than 2 years ago, is playing an increasingly influential role in developing and promoting sustainable development initiatives and projects among New Zealand businesses. These projects now include waste reduction, climate change impacts, successful schools, and triple bottom line reporting. NIWA is a member of the Council, chaired by Mr Stephen Tindall, and I am a member of its Executive Committee.

We have committed ourselves to championing the climate change project on behalf of the Council, with the objective of bringing a better understanding to business of the issues, impacts, and opportunities (NIWA, 2001, p. 15).

2001 Leaders/Knowledge context

As a member of the New Zealand Business Council for Sustainable Development we strive to achieve best practice in environmental and resource management and corporate social responsibility (Richmond, 2001, p. 16).

2001 Leaders/Knowledge context

Many agencies and initiatives have helped The Warehouse along its sustainable development path. The Annual Survey of Corporate Environmental Responsiveness, conducted by Dr. Delyse Springett of Massey University, provides a benchmark for the company's performance, showing its own improvements from year to year, and a comparison with other organisations.

Engaging with The Natural Step has helped The Warehouse to grasp some of the basic goals of sustainability and share them with its team members. This has contributed to some of the projects currently being led by team members that reduce waste and focus on product quality.

By putting Environmental Choice products on its shelves, The Warehouse has supported local manufacturers of "greener" products which are less damaging to the environment.
Joining the Redesigning Resources group has enabled The Warehouse to engage with international leaders in the field (Ray Anderson of Interface Carpets, Paul Hawkins and Amory Lovins, authors of Natural Capitalism). It has also helped the company understand its own economic, social and environmental performance, and the ability to influence its many stakeholders in a positive way.

Triple Bottom Line reporting is the next step in our sustainable development journey. The Warehouse is committed to triple bottom line reporting and volunteered to be a public case study. It did this as a leading member of the NZ Business Council for Sustainable Development. The first stage in the case study is available on the NZBCSD website (http://www.nzbcsd.org.nz). The company has also been a member of the Redesigning Resources triple bottom line reporting workshop series, led by Landcare Research (The Warehouse, 2001, p. 5).

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<tr>
<th>Year</th>
<th>Leaders/Knowledge context</th>
<th>Description</th>
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<tbody>
<tr>
<td>2001</td>
<td>Leaders/Knowledge context</td>
<td>The development towards sustainable retailing has been assisted in the last two to three years from relationships with: Internationally recognised, the Natural Step provides The Warehouse with a simple but effective framework for sustainability in business. Participation in Delyse Springett Corporate Responsibility Survey which has focused our attention on our relationship with suppliers. Participation in the Landcare Research Redesigning Resources Workshop Series which has assisted us in providing context for our TBL reporting. (The Warehouse, 2001, p. 7).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/Knowledge context</td>
<td>Transpower has been accepted as a member of the New Zealand Business Council for Sustainable Development, a body committed to business taking a lead role in promoting sustainable development and looks forward to playing an active role in the work of the Council (Transpower, 2000-01, p. 22).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/Knowledge context</td>
<td>Urgent Couriers is a member of the following organisations that provide opportunities to share knowledge and experience in sustainability; Auckland Environmental Business Network New Zealand Business Council for Sustainable Development; and Businesses for Social Responsibility Urgent Couriers is able to provide leadership in sustainability for transport operators, through communicating lessons learned from its own initiatives and from the initiatives of other members of the above networks (Urgent Couriers, 2001, p. 25).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/Knowledge context</td>
<td>As a member of the New Zealand Business Council for Sustainable Development (NZBCSD), URS New Zealand is committed to assisting New Zealand companies and organisations to adopt sustainable business practices. The growth and understanding of the importance of sustainability in this country has been significant. The sense of satisfaction we see from all our clients introducing sustainable pathways fuels us in all our endeavours (URS NZ, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/Knowledge context</td>
<td>URS New Zealand is a member of the New Zealand Business Council for Sustainable Development (NZBCSD) and is committed to assisting New Zealand companies and government entities integrate environmental and social performance with economic performance (URS NZ, 2001, p. 5).</td>
</tr>
<tr>
<td>2001</td>
<td>Leaders/Knowledge context</td>
<td>Providing assistance (either as facilitators or verifiers) to a number of corporations preparing Sustainable Development</td>
</tr>
<tr>
<td>Year</td>
<td>Leaders/Knowledge context</td>
<td>Description</td>
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<tr>
<td>2001</td>
<td>In 1999 Waste Management NZ Ltd (&quot;Waste Management&quot;) joined a group of leading New Zealand companies in founding the New Zealand Business Council for Sustainable Development (NZBCSD). The common commitment of member companies is to the goal of balanced environmental, social and economic development. Each of us will develop the skills and systems we need to enable us to perform effectively to, and publicly report on, a ‘triple bottom line’ – environmental, social and financial (Waste Management NZ, 2001, p. 1).</td>
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<tr>
<td>2001</td>
<td>The company is committed to caring for the environment. Together with other leading businesses that are fellow members of the New Zealand Business Council for Sustainable Development, the company has adopted the goal of sustainable development (Waste Management NZ, 2001, p. 11).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>BP New Zealand is committed to raising the standards of New Zealand industry through working with other companies to minimise the negative impacts of our operations and maximise the benefits for New Zealand society. We are a founding member and play a key role in the New Zealand Business Council for Sustainable Development. Established in 1999, its mission is to provide business leadership as a catalyst for change towards sustainable development, and to provide eco-efficiency, innovation and responsible entrepreneurship. The unifying principles of the Council state that a business must: Be financially sound Foster the means of its own growth and renewal Build strong relationships and create value for its stakeholders Continually improve its environmental performance Recognise its role as part of the fabric of wider society Actively manage its performance in each of these areas. The group comprises companies concerned about sustainable development, and requires them to publish reports on their impact on the environment, health and safety and community relationships. We have participated in business projects on climate change, sustainable development reporting, and successful business and schools partnerships (BP NZ, 2002, p. 21).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>As an active member of the New Zealand Business Council for Sustainable Development (NZBCSD) Fonterra participates in providing business leadership as a catalyst for sustainability development. Included in this are activities to address youth unemployment rates, waste reduction, climate change and sustainable development reporting (Fonterra, 2001-2002, p. 18).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>Fonterra is an active member of this business council – a group of leading New Zealand companies that acts as a catalyst for change toward sustainable development, promoting eco-efficiency, innovation and responsible entrepreneurship. We are actively involved in the council’s key projects, targeted at issues such as climate change, zero waste, school partnerships, sustainable development reporting and youth unemployment (Fonterra, 2001-2002, p. 35).</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>Infrastructure Auckland’s 100% subsidiaries have a structured work programme that maps out the steps for pursuing best practice for environmental reporting as advocated by the New</td>
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<tr>
<td>Year</td>
<td>Context</td>
<td>Details</td>
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<tr>
<td>2002</td>
<td>Leaders/Knowledge context</td>
<td>Infrastructure Auckland is a member of the Auckland Environmental Business Network, an organisation established to support and assist businesses to become environmentally responsible, both internally and in their business activities. It is currently in the process of adopting the practices within the Green Office Guide advocated by this organisation (Infrastructure Auckland, 2002, p. 7).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/Knowledge context</td>
<td>We continue to participate as a member of the New Zealand Business Council for Sustainable Development (NZBCSD), with Chief Executive Keith Turner sitting on the executive committee. As part of our involvement this year we have participated in the Climate Change Project which has analysed potential climate change business opportunities and produced a practical New Zealand guide to greenhouse gas emissions accounting and reporting (Meridian Energy, 2002, p. 26).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/Knowledge context</td>
<td>Sanford is a founding member of the New Zealand Business Council for Sustainable Development (NZBCSD) and has involvement in a number of social initiatives originated by the Council (Sanford, 2002, p. 60).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/Knowledge context</td>
<td>The Warehouse continues to be a leader in this sustainability area with our ongoing involvement in the NZ Business Council for Sustainable Development, the Redesigning Resources Workshop series, participation in Delyse Springett’s of Massey University’s environmental research and our association with Landcare Research and Enviro-.. (The Warehouse, 2002, p. 2).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/Knowledge context</td>
<td>We are a founding member of the New Zealand Business Council for Sustainable Development (NZBCSD) and in 2002 made a major contribution to the production of the publication ‘Industry Guide to Zero Waste. Towards zero waste and a sustainable New Zealand’. The guide shows business how to become more eco-efficient, how to create goods and services whilst minimising resource use, waste generation and pollution. We are keen to assist companies wishing to embark on such an assignment (Waste Management NZ, 2002, p. 27).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/Knowledge context</td>
<td>In 2002 we participated for the second time in the benchmarking survey conducted by Massey University on Corporate Environmental Responsiveness. The survey assesses the environmental progress made by New Zealand companies against attributes of environmental management and the shift towards sustainability. In the final analysis, 54 companies were assessed. We improved our position from 38th in 2001 to 31st in 2002. We were the only waste company that participated in the survey (Waste Management NZ, 2002, p. 27).</td>
</tr>
<tr>
<td>2002</td>
<td>Leaders/Knowledge context</td>
<td>During the year there have been several awards. The highlight was the Special Award for Environmental Reporting in the Australasian Reporting Awards, the first New Zealand company to attain such as honour. In the Institute of Chartered Accountants of New Zealand Annual Reporting Awards we took first place in the Public Sector Entities – Local Government category. Our respect for the environment was further recognised by our winning the New Zealand Corporate Environmental Award in a context sponsored by the Massey University Centre for Business and Sustainable Development.</td>
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and Unlimited Magazine. The report also received a silver award in a United States annual report awards competition (Watercare Services, 2002, p. 10).

2002 Leaders/Knowledge context - Watercare has been honoured in the past for its environmental reporting, but the increasing focus on sustainable development has ensured that the company does not rest on its laurels (Watercare Services, 2002, p. 20).


2003 Leaders/Knowledge context - We have to ensure that nothing we do damages the ability of a future generation to do the same thing again (BP NZ, 2003, p. 12).

2003 Leaders/Knowledge context - BP New Zealand is committed to raising the standards of New Zealand industry through working with other companies to minimise the negative impacts of our operations and maximise their benefits for society. We are a founding member of the New Zealand Business Council for Sustainable Development (BP NZ, 2003, p. 30).

2003 Leaders/Knowledge context - City Care is an active member of the New Zealand Business Council for Sustainable Development (NZBCSD) a group of businesses devoted to: "Providing business leadership as a catalyst for change towards sustainable development and promoting eco-efficiency, innovation and responsible entrepreneurship." As part of our commitment to this leadership, City Care has been actively involved in two NZBCSD projects in the last year. The first was the development of a Business Guide to Sustainable Development Reporting. Published in October 2002, this document provides businesses with a summary of the reasons for adopting wider reporting of business impacts, and guidance on how to get started. City Care was also a major participant in the NZBCSD Youth Employment project (City Care, 2003, p. 27).

2003 Leaders/Knowledge context - The company has a strong environmental ethic and has played a lead role in a number of national waste reduction initiatives. It was a founding member of the NZ Business Council for Sustainable Development (Living Earth, 2003, p. 2).


2003 Leaders/Knowledge context - Meridian continues to be an active participant in a number of important independent organisations promoting sustainability and best practice. We are a member of the New Zealand Business Council for Sustainable Development (NZBCSD) and Chief Executive Keith Turner is on its executive committee. The company has been involved in NZBCSD’s Climate Change Project, which is developing guidelines for greenhouse gas accounting and reporting, and identifying business opportunities for renewable energy projects such as in emission trading (Meridian Energy, 2003, p. 47).

2003 Leaders/Knowledge context - Meridian is a corporate member of the Institute for the Study of Competition and Regulation (ISCR) and is represented on the ISCR Board. ISCR has a key project underway on economic
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<th>Year</th>
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<tr>
<td>2003</td>
<td>Leaders/Knowledge context</td>
<td>We are a foundation member of the New Zealand Business Council for Sustainable Development (NZBCSD) and champion or participate in group projects such as Sustainable Schools, Youth Employment Initiative, Economic Incentives for Sustainable Development, and the Sustainable Supply Chain project. The development of this report has been a result of the NZBCSD implementing a sustainable development reporting programme (Sanford, 2003, p. 56).</td>
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<tr>
<td>2003</td>
<td>Leaders/Knowledge context</td>
<td>Last year’s sustainable development report won the Institute of Chartered Accountants of New Zealand sustainability report award for a listed company. This recognition is another indication that the performance of the Company is heading in the right direction and on the road to becoming a truly sustainable company in the 21st century (Sanford, 2003, p. 56).</td>
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<td>2003</td>
<td>Leaders/Knowledge context</td>
<td>We have continued our work with the New Zealand Business Council for Sustainable Development (NZBCSD) and as a member of this group we have participated in a number of events, including the “Sustainable Development Reporting learning group” and the “Sustainable Supply Chain” project with other member companies (The Warehouse, 2003, p. 27).</td>
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<td>2003</td>
<td>Leaders/Knowledge context</td>
<td>In addition to our direct client work, we are committed to participating in and contributing to the wider sustainability debate. We continue to work in partnership with government and others to share our experiences and expertise and to increase our understanding of the challenges and opportunities ahead. This enables us to support and advise our clients as they move to a wider and more robust engagement with their stakeholders. URS involvement with the wider agenda in 2003 included: Participation in the New Zealand Business Council for Sustainable Development project on ‘How Economic Incentive Motivate Sustainable Development’ Support of the 2003 Edmonds Management Series ‘Boards, Brands and Business Models’ through sponsorship and facilitation Participation in the working committee for the Royal Society-hosted Sustainable Development Forum Presentations to multiple forums including Unitec New Zealand students and to Sustainable Business Network members on Triple Bottom Line Reporting (URS NZ, 2003, p. 12).</td>
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<tr>
<td>2003</td>
<td>Leaders/Knowledge context</td>
<td>We recognise that developing a sustainable future requires knowledge sharing and building – and that this is true for both individuals, as well as companies. URS has continued to build on its involvement with a number of key leadership organisations including the New Zealand Business Council for Sustainable Development, the Sustainable Business Network and Auckland Chamber of Commerce, as well as industry specific bodies, principally the Institution of Professional Engineers New Zealand (IPENZ) and the Association of Engineering Consultants New Zealand.</td>
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2003 Leaders/Knowledge context

(ACENZ).

URS provides support for learning institutions, specifically in relation to engineering and environmental faculties. We support Unitec’s School of Engineering again this year, presenting the award for the Most Meritorious Paper in Bachelor of Engineering (Environmental). The recipient was Matthew Presswell.

Several staff also gave lectures and seminars in their areas of expertise to students. Principle Ian Fraser has been part-time lecturer in hydrogeology at the University of Auckland and Senior Environmental Scientist Dr Mark Mabin gave several lectures related to the Resource Management Act and consultation process to students at the University of Canterbury (URS NZ, 2003, p. 25).

Watercare is a member of the New Zealand Business Council for Sustainable Development, a business group that provides leadership and advocates for sustainable development among New Zealand businesses, including promoting environmental responsiveness and responsible entrepreneurship. Watercare’s chief executive, Mark Ford, is on the board of the council. Watercare joined the council – which includes among its members some of New Zealand’s largest companies – because Watercare believes that the most effective means to achieve progress on sustainable development is through collective, cooperative effort by like-minded organisations (Watercare Services, 2003, p. 66).

Westpac is a member of the New Zealand Business Council for Sustainable Development. We ask our suppliers to comply with all mandatory environment protection requirement, and include an environmental initiatives question in our bidding documents. We know we need to do more in this area, and are developing more active ways of monitoring our suppliers (Westpac, 2003, p. 45).
Sustainable Organisations as Responsible and Committed

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<td>1992</td>
<td>committed</td>
<td>A Commitment to its People. The Company will develop a shared commitment with its employees towards increasing productivity and establish an efficient, safe, profitable and customer orientated business. From that basis it will be committed to the provision of secure and fairly rewarded employment which will recognise employees' aspirations. The Company will ensure employees are adequately trained for the tasks they are required to undertake. (Ports of Auckland Statement of Corporate Intent, 1992, p. i).</td>
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<td>1992</td>
<td>committed</td>
<td>A Commitment to the Environment. The Company will have proper regard in all its activities for the natural environment in which it operates and, in seeking an acceptable balance between economic and environmental issues, strive to minimise the impact on that environment. In respect of dredging activities and disposal of dredging materials, the Company will continue to investigate those alternative means of disposal which are unlikely to adversely affect natural water. (Ports of Auckland Statement of Corporate Intent, 1992, p. i).</td>
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<td>1992</td>
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<td>A Commitment to Consultation – The Company recognises that its activities may impact on the environment or on communities and will consult with interest groups or affected organisations and individuals prior to any statutory consents being sought (Ports of Auckland Statement of Corporate Intent, 1992, p. i).</td>
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<td>1992</td>
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<td>A Commitment to the City – The Company recognises an obligation to act as a good corporate citizen both in its operation of the ports and in the development of its holdings and will strive to achieve a good urban environment in the harbour edge and other foreshore boundaries (Ports of Auckland Statement of Corporate Intent, 1992, p. i).</td>
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<tr>
<td>1992</td>
<td>responsible</td>
<td>The Company will respect the rights and dignity of every person within our organisation. We are an equal opportunity employer, seeking to create an environment where all staff are given the opportunity to develop a maximum potential. We recognise that the knowledge, skills, experience and dedication of our staff are the Company’s most important asset. We recognise that staff at all levels have an important and valued role to play in the success of the Company (Sanford, 1992, p. inside cover).</td>
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<td>1992</td>
<td>committed</td>
<td>The Company is committed to improving the environment through the services that we offer and to providing our services in a manner demonstrably protective of human health and the environment, even if not required by law. We will minimize and strive not to allow any releases to the atmosphere, land, or water in amounts that may harm human health and the environment. We will train employees to enhance understanding of environmental policies and to promote excellence in job performance on all environmental matters (Waste Management NZ, 1992, p. 28).</td>
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<td>1992</td>
<td>committed</td>
<td>The Company is committed to the conservation of nature. We will implement a policy of “no net loss” of wetlands or other biological diversity on the Company’s property (Waste Management NZ, 1992, p. 28).</td>
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<tr>
<td>1992</td>
<td>responsible</td>
<td>In fulfilling this mission, we shall provide a rewarding work environment for our employees...co-operate with all relevant agencies of the government...and be a responsible neighbour and corporate citizen, while increasing shareholder value (Waste Management NZ, 1992, p. 1).</td>
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<tr>
<td>1992</td>
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<td>The Company will make every reasonable effort to use environmentally safe and sustainable energy sources to meet our needs. We will seek opportunities to improve energy efficiency and conservation of our operations (Waste Management NZ, 1992, p. 28).</td>
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<td>1993</td>
<td>committed</td>
<td>The drive for continuing excellence extends beyond the commercial operations of the port and the efficient serving of customers, to its shareholders, to the Company's commitment to the Auckland region and to the environment (Ports of Auckland, 1993, p. 20).</td>
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<td>1993</td>
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<td>On both the Manukau and the Waitemata Harbours the Company is working with environmental groups to assess the best method of maintaining the necessary deep water in both ports (Ports of Auckland, 1993, p. 20).</td>
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<td>1993</td>
<td>committed</td>
<td>A Commitment to its People - The Company will develop a shared commitment with its employees towards increasing productivity and establish an efficient, safe, profitable and customer orientated business. From that basis it will be committed to the provision of secure and fairly rewarded employment which will recognise employees' aspirations. The Company will ensure employees are adequately trained for their tasks they are required to undertake (Ports of Auckland Statement of Corporate Intent, 1993, p. 22).</td>
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<td>1993</td>
<td>committed</td>
<td>A Commitment to the Environment - The Company will have proper regard in all its activities for the natural environment in which it operates and, in seeking an acceptable balance between economic and environmental issues, strive to minimise the impact on that environment. In respect of dredging activities and disposal of dredging materials, the Company will continue to investigate those alternative means of disposal which are unlikely to adversely affect natural water (Ports of Auckland Statement of Corporate Intent, 1993, p. 22).</td>
</tr>
<tr>
<td>1993</td>
<td>committed</td>
<td>A Commitment to Consultation - The Company recognises that its activities may impact on the environment or on communities and will consult with interest groups or affected organisations and individuals prior to any statutory consents being sort (Ports of Auckland Statement of Corporate Intent, 1993, p. 22).</td>
</tr>
<tr>
<td>1993</td>
<td>committed</td>
<td>A Commitment to the City - The Company recognises an obligation to act as a good corporate citizen both in its operation of the ports and in the development of its holdings, and will strive to achieve a good urban environment in the harbour edge and other foreshore boundaries (Ports of Auckland Statement of Corporate Intent, 1993, p. 22).</td>
</tr>
<tr>
<td>1993</td>
<td>committed</td>
<td>A Commitment to its Shareholders - The Company is committed to operating as a successful business and achieving the financial objectives set out in the Port Plan as amended from time to time (Ports of Auckland Statement of Corporate Intent, 1993, p. 22).</td>
</tr>
<tr>
<td>1993</td>
<td>responsible</td>
<td>Industry is acting responsibly over environmental matters and have been the leaders in the reduction in the use of plastic strapping and the control of waste disposal at sea (Sanford, 1993, p. 14).</td>
</tr>
<tr>
<td>1993</td>
<td>committed</td>
<td>Waste Management is committed to reinvesting in the community in which it operates (Waste Management NZ, 1993, p. 13).</td>
</tr>
<tr>
<td>1993</td>
<td>responsible</td>
<td>While Watercare has a legal and ethical responsibility to manage and protect the environment in which it operates, care of the environment for future generations of Aucklanders is a top priority for Watercare (Watercare Services, 1992-93, p. 1).</td>
</tr>
</tbody>
</table>
The present limit on Watercare's discharges into the Manukau Harbour were set in the 1950s. These are considered to be outdated and too permissive. However Watercare has set its own discharge targets. In setting these targets, Watercare recognises that the current plant may not meet these all the time. Watercare is committed to achieving these discharge targets (Watercare Services, 1992-93, p. 23).

We will care for the land and its ability to sustain future generations. Land is a source of healthy produce, clean water, recreation, and of spiritual strength. Land provides for the abundant diversity of life, birth, death, decay and regeneration. We are pledged to enhance this, the environmental inheritance of our country (Landcare Research, 1994, p. 3).

The Company is committed to a responsible environmental policy, and gives proper regard in all its activities for the natural environment. It strives to minimise the impact on that environment whilst seeking an acceptable balance between economic and environmental issues (Ports Auckland, 1994, p. 22).

Sanford Limited supports, and has always supported, the sensitive and wise management of New Zealand's natural fishing resource. It is committed to the responsible stewardship, conservation and enhancement of the entire marine environment, for the benefit of New Zealand's own people and its international customers (Sanford, 1994, p. 5).

The Waste Management family of companies is committed to protecting and enhancing the environment. Our worldwide environmental policy is among the most comprehensive of any organisation in the world. We are committed to updating practices to incorporate advances in technology and new understandings in health and environmental science. The environmental leadership demonstrated by the Group ensures very high standards of operation that in many cases exceed the legislative requirements of numerous countries (Waste Management NZ, 1994, p. 13).

Watercare is committed to continuous improvement of its service to its customers and to protecting the environment (Watercare Services, 1993-94, p. 35).

The present statutory limits on Watercare's discharges to the Manukau Harbour were set in the 1950s. Watercare considers these to be outdated and environmentally inappropriate. Therefore, Watercare has set its own discharge targets based on internationally accepted criteria (Watercare Services, 1993-94, p. 31).

We will care for the land and its ability to sustain future generations. Land is a source of healthy produce, clean water, recreation, and of spiritual strength. Land provides for the abundant diversity of life, birth, death, decay and regeneration. We are pledged to enhance this, the environmental inheritance of our country. (Landcare Research, 1995, p. 1).

The Board recognises the particular importance of and need to comply with legislation controlling the environment and management of natural resources, safety and health in employment and buildings. For that reason it monitors the
<table>
<thead>
<tr>
<th>Year</th>
<th>责任感</th>
<th>文本</th>
</tr>
</thead>
</table>
| 1995 | 责任感 | 公司遵守相关法律通过考虑季度报告（港口奥克兰，1995年，第29页）。

The Company intends to be at the forefront of these developments [the rewriting of the Fisheries Act and quota management], contributing to its management and technical expertise. We aim to maximise the resource under our control to ensure that the 'public good' is enhanced. At all times we will act responsibly but not step back from any person or issue which may affect the Company's viability" (Sanford, 1995, p. 22).

| 1995 | 立志 | 仓库公司致力于为新西兰社区服务，与它所归属和其持续成功所欠的社区共同。

It tries to share that success wherever and whenever it can through various activities including... (The Warehouse, 1995, p. 5).

| 1996 | 责任感 | 仓库公司的承诺是支持教育、体育和经济发展。

We will care for the land and its ability to sustain future generations (Landcare Research, 1996, p. 1).

| 1996 | 责任感 | 卡利威纳 - 卡利威塔，关心土地 - 关心人民 (卡利威纳研究，1996年，第3页)。

| 1996 | 责任感 | 我们要爱护土地，尽最大努力。

We will care for the land and its ability to sustain future generations (Landcare Research, 1996, p. 1).

| 1996 | 作出承诺 | 贯彻公司的环境保护责任，持续提高其运营的环境表现。

Much of the group’s capital expenditure during the year was directly related to environmental improvement and almost all capital expenditure on plant and equipment has had an element of environmental enhancement (Milburn, 1996, p. 11).

| 1996 | 作出承诺 | 仓库文化

We set out with one simple concept in mind. To put the customer first and let everything else, every business activity and consideration, flow from that principle. Within The Warehouse itself we all work together and our team spirit comes through because we enjoy being successful and we aim to keep our customers satisfied. We regard our employees as our greatest asset; they choose to stay with us because we care and we take time to recognise individual qualities. The Warehouse is a way of life for countless New Zealanders. We make a difference to people’s lives, especially family life, by making the desirable affordable (The Warehouse, 1996, p. 1).

| 1996 | 作出承诺 | 我们的目标是成为好公民。

We aim to be a good corporate citizen in the communities in which we operate (Tranz Rail, 1996, p. 14).

| 1996 | 责任感 | 为社区我们将是环保和安全的。

For the community we will be environmentally responsible and safety conscious (Tranz Rail, 1996, p. 1).

| 1996 | 责任感 | 我们也必须认真对待安全问题。安全是我们的首要任务。

We also take our obligation to provide a safe transport system extremely seriously. Safety is our number one priority and a responsibility of every employee (Tranz Rail, 1996, p. 13).

| 1996 | 责任感 | 政策[EMS]是基于虽然铁路在环境影响方面具有固有优势，但Tranz Rail不简单接受这些优势。

The policy [EMS] is based on the principle that although rail has inherent advantages over other land transport modes in terms of environmental impact, Tranz Rail does not simply accept these advantages. The Company believes it must...
<table>
<thead>
<tr>
<th>Year</th>
<th>Action</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1996</td>
<td>committed</td>
<td>Enquiring minds. Here lies our future. TrustPower is a working partner to the communities it serves and lends its support to many educational and community-based projects (TrustPower, 1996, p. 19).</td>
</tr>
<tr>
<td>1996</td>
<td>committed</td>
<td>Our Company is all about people – customers, staff, shareholders, suppliers and the many other groups involved or touched by what we do as an organisation (TrustPower, 1996, p. 19).</td>
</tr>
<tr>
<td>1996</td>
<td>committed</td>
<td>The company is committed to the conservation of nature. We will implement a policy of “no net loss” of wetlands or other biological diversity on the Company’s property (Waste Management NZ, 1996, inside back cover).</td>
</tr>
<tr>
<td>1996</td>
<td>responsible</td>
<td>We shall strive to be a responsible neighbour, while increasing shareholder value (Waste Management NZ, 1996, p. 1).</td>
</tr>
<tr>
<td>1996</td>
<td>committed</td>
<td>Watercare’s Environmental Policy describes its commitment to the environment and to operating the business in an environmentally responsible manner (Watercare Services, 1995/96, p. 6).</td>
</tr>
<tr>
<td>1997</td>
<td>committed</td>
<td>The company has a commitment to meeting the group’s environmental responsibility and enhancing the environmental performance of its operations. As in previous years, much of the groups capital expenditure was directly related to environmental improvement and almost all capital expenditure has some element of environmental enhancement. Environmental management systems which have been in place for several years are being reviewed and new goals set for further improvement of the group’s environmental performance (Milburn, 1997, p. 12).</td>
</tr>
<tr>
<td>1997</td>
<td>committed</td>
<td>The Company is committed to the management of New Zealand’s fishing resources. It is dedicated to the responsible stewardship, conservation and enhancement of the entire marine environment for the benefit of both New Zealanders and the Company’s international customers (Sanford, 1997, p. 9).</td>
</tr>
<tr>
<td>1997</td>
<td>responsible</td>
<td>Commercial fishermen’s abilities in, and adherence to, sound environmental practices are often underestimated (Sanford, 1997, p. 36).</td>
</tr>
<tr>
<td>1997</td>
<td>committed</td>
<td>The commitment to environmental compliance is as strong as ever with the independent audit and compliance regime which was put in place several years ago continuing to ensure 100% compliance (Waste Management NZ, 1997, p. 28).</td>
</tr>
<tr>
<td>1998</td>
<td>responsible</td>
<td>Preservation of the environment is also a responsibility which the Port takes seriously. The Port assists with the funding of the Department of Conservation’s New Zealand dotterel breeding programme (Port of Tauranga, 1998, p. 10).</td>
</tr>
<tr>
<td>1998</td>
<td>committed</td>
<td>The Company accepts its responsibility to ensure that ongoing environmental management is of the highest standard. It also aims to be considerate of neighbours who might be affected by its operations (Ports of Auckland, 1998, p. 23).</td>
</tr>
<tr>
<td>1998</td>
<td>committed</td>
<td>Over recent years the Company has increased its commitment to ensure the sustainable management of New Zealand marine resources (Sanford, 1998, p. 28).</td>
</tr>
<tr>
<td>1998</td>
<td>committed</td>
<td>Telecom has a firm commitment to support New Zealand communities, working with a wide range of organisation that make a practical contribution to the wellbeing of New Zealanders (Telecom, 1998, p. 12).</td>
</tr>
<tr>
<td>1998</td>
<td>committed</td>
<td>The Warehouse and the community</td>
</tr>
</tbody>
</table>
From its inception, The Warehouse has been involved in its community. We provide community support in three forms: nationally organised campaigns, local store activities and fundraising confectionary sold through our stores (The Warehouse, 1998, p. 18).

<table>
<thead>
<tr>
<th>Year</th>
<th>Status</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1998</td>
<td>committed</td>
<td>We are committed to ensuring our operation is safe, secure and environmentally friendly and we promote these values in the community (Tranz Rail, 1998, p. 20).</td>
</tr>
<tr>
<td>1998</td>
<td>committed</td>
<td>Going hand in hand with our focus on safety and the community is our commitment to making sure our operations are environmentally friendly (Tranz Rail, 1998, p. 20).</td>
</tr>
<tr>
<td>1998</td>
<td>committed</td>
<td>Tranz Rail is committed to acting responsibly to ensure the safety of its operation in the community in which it works. We believe educating the community on the potential dangers of rail operations is an important community service we perform. (20) This year we have developed a class room based education resource kit to help integrate the RailSafe message into the school curriculum and raise the awareness of children at a key age where they are most receptive (Tranz Rail, 1998, p. 20).</td>
</tr>
<tr>
<td>1998</td>
<td>responsible</td>
<td>It is also important to note that in a period when other electricity companies have shot into the unfavourable flare of the media spotlight, we are regarded by many community leaders across the region as a good corporate citizen and partner (TrustPower, 1998, p. 6).</td>
</tr>
<tr>
<td>1998</td>
<td>committed</td>
<td>The Company is committed to maintaining a high standard of environmental performance... (Watercare Services, 1997/98, p. i).</td>
</tr>
<tr>
<td>1998</td>
<td>responsible</td>
<td>Watercare has responsibility for some of Auckland's most attractive areas of native bush and lakes around its water supply dams and has contributed to their preservation by... (Watercare Services, 1997/98, p. 20).</td>
</tr>
<tr>
<td>1998</td>
<td>committed</td>
<td>Watercare is committed to protecting the health and safety of its employees, visitors, contractors and the general public with whom it interacts (Watercare Services, 1997/98, p. i).</td>
</tr>
<tr>
<td>1998</td>
<td>committed</td>
<td>Watercare is committed to act in a manner which is consistent with the preservation of the natural environment and the sustainable management of resources (Watercare Services, 1997/98, p. 13).</td>
</tr>
<tr>
<td>1999</td>
<td>responsible</td>
<td>We will care for the land and its ability to sustain future generations (Landcare Research, 1999, p. 1).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>The Company has a major focus on contributing to a better environment for its customers (Metrowater, 1999, p. 8).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>Together with our relationship with New Zealand Rowing, this [relationship with Maori] signifies the interest Mighty River Power has in the Waikato River, the resource that provides the lifeblood of the Company, and in developing and supporting the communities it encompasses (Mighty River Power, 1999, p. 8).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>Ports of Auckland recognises that it operates in an important marine environment that is shared by the community and other users. It accepts its responsibility to achieve excellent</td>
</tr>
<tr>
<td>Year</td>
<td>Category</td>
<td>Statement</td>
</tr>
<tr>
<td>------</td>
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</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>Environmental management in all aspects of port operations and to encourage other port users to meet the same high standards (Ports of Auckland, 1999, p. 21).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>Ensuring Company-wise compliance with all regulations and continually improving environmental performance are key responsibilities of day-to-day management throughout Ports of Auckland (Ports of Auckland, 1999, p. 21).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>As a major sponsor for the 1999 'Clean Up New Zealand' campaign, The Warehouse continues to show its commitment to supporting not only the people in local communities but also the environment in which we all live (The Warehouse, 1999, p. 11).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>The community Since opening our first store in 1982 we have endeavoured to ensure that every Warehouse store plays an active part in the community in which it serves. Working in partnership with community organisations we contribute towards making the communities in which we operate, better places to live (The Warehouse, 1999, p. 7).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>It starts with our customer. The Warehouse makes a firm commitment to five stakeholder groups – but in retail it must always start with the customer. The customer wants a wide choice. They expect competitive pricing and helpful service. And when these needs are met the experience is enjoyable – even magical (The Warehouse, 1999, p. 1).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>And we are part of your community. No business operates in isolation. The Warehouse has always been an enthusiastic part of the New Zealand community – supporting local clubs and charities (The Warehouse, 1999, p. 16).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>Waste Management NZ Ltd – Committed to protecting and enhancing the environment (Waste Management NZ, 1999, cover)</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>Waste Management is committed to enhancing the environment (Waste Management NZ, 1999, p. 20).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>The company is committed to improving the environment through the services that we offer and to providing our services in a manner demonstrably protective of human health and the environment, even if not required by law (Waste Management NZ, 1999, p. 24).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>The company is committed to the conservation of nature. We will implement a policy of “no net loss” of wetlands or other biological diversity on the company’s property (Waste Management NZ, 1999, p. 24).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>The company is committed to comply with all legal requirements and to implement programmes and procedures to ensure compliance (Waste Management NZ, 1999, p. 25).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>As always, the commitment to environmental compliance and health and safety was maintained (Waste Management NZ, 1999, p. 29).</td>
</tr>
<tr>
<td>1999</td>
<td>responsible</td>
<td>Along with iwi, environmental groups and local communities, Waste Management has waged a long, expensive battle to life the standard of waste disposal in New Zealand. We do not wish to be part of an industry that is seen to be passing environmental problems onto future generations. We certainly do not wish to be identified as a company that endorses such behaviour by silence of direct operation. And we wish to see costs lie as they fall so that the right pricing signals go back to the community encouraging waste minimisation and material recovery (Waste Management NZ, 1999, p. 20).</td>
</tr>
<tr>
<td>1999</td>
<td>committed</td>
<td>Watercare recognises the importance of its interaction with its</td>
</tr>
</tbody>
</table>
stakeholders and the environment (Watercare Services, 1998-99, p. 40).

2000 responsible Everyone in Manaaki Whenua is responsible for ensuring that their work (in the field, laboratory or office) does not adversely affect the environment (Landcare Research, 1999/2000, p. 30).

2000 responsible Responsibility for implementing appropriate action should lie with the persons or businesses affecting the environment (Landcare Research, 1999/2000, p. 1).

2000 committed McDonald’s is strongly committed to environmental responsibility and as part of this, has an ongoing land rehabilitation programme around the quarry (Milburn, 2000, p. 15).

2000 committed Milburn New Zealand Ltd is committed to taking the greatest possible care of the environment while going about its business, and this reflects a modern community’s expectations of environmental excellence from its corporate citizens (Milburn, 2000, p. 17).

2000 committed Milburn New Zealand Limited has a commitment as a socially responsible company to support regional and national events in the community by providing sponsorship and donations to various organisations (Milburn, 2000, p. 19).

2000 committed While we are accountable to our shareholder Ministers for the financial and other aspects of our performance, which has been clearly expressed in all our prior Annual Reports, Manaaki Whenua has additional responsibilities to all stakeholders including our shareholders, staff, clients, suppliers, and the community (Landcare Research, 2000, p. 3).

2000 committed Manaaki whenua, Manaaki tangata, haere whakamua. Care for the land, care for the people, go forward (Landcare Research, 2000, p. 3).

2000 committed Manaaki Whenua is committed to the protection and enhancement of the environment (Landcare Research, 2000, p. 29).

2000 committed When Manaaki Whenua started on its environmental management system (EMS) in 1995, we were firmly of the view that the company should do more than just what is necessary (as defined by legislation) (Landcare Research, 2000, p. 29).

2000 committed New Zealand is a unique land of great beauty and valuable natural resources, among them the lakes, rivers, wind and forests, which provide Meridian Energy with the means to generate its electricity from renewable resources. We are proud of our commitment to ensure that both our natural and physical resources are used as effectively and responsibly as possible, for the benefit of the environment and all New Zealanders (Meridian Energy, 2000, p. 4).

2000 committed Our asset base relies on renewable energy sources: hydro, wind and biomass (Meridian Energy, 2000, p. 5).

2000 committed We work closely with resource users, such as fishers, duck shooters, jet-boaters and kayakers to accommodate their requests for particular flows on rivers for events or during critical seasons (Meridian Energy, 2000, p. 20).

2000 committed Meridian Energy works in partnership with the natural environment and our local communities. Sharing opinions and knowledge is important to ensure we remain sensitive to environmental responsibilities as well as spiritual and cultural values. We have worked with our communities carefully on environmental issues and these growing relationships provide a platform for us to identify community values associated with our current natural and physical assets and provide for future
<table>
<thead>
<tr>
<th>Year</th>
<th>Committed/Responsible</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>committed</td>
<td>Meridian Energy is making its own positive contribution to a national reduction in CO2 emissions (Meridian Energy, 2000, p. 25).</td>
</tr>
<tr>
<td>2000</td>
<td>responsible</td>
<td>Mighty River Power is fortunate to have acquired a history of responsible stewardship of one of New Zealand’s greatest natural resources. Our ongoing responsibility to the communities we operate within is to manage those assets and resources to have minimal impact on our communities and the surrounding environment, while efficiently generating the maximum possible volume of low cost electricity for the benefit of the region and all New Zealanders (Mighty River Power, 2000, p. 4).</td>
</tr>
<tr>
<td>2000</td>
<td>committed</td>
<td>As an organisation, we are vitally interested in what takes place in our communities and what impacts on them and on the wider region. We are a day-to-day part of these communities and the physical environments in which they are located. We will share our knowledge of the lakes and the river with those who have an interest in their well being (Mighty River Power, 2000, p. 15).</td>
</tr>
<tr>
<td>2000</td>
<td>committed</td>
<td>Mighty River Power has set high performance standards and we intend to meet those standards next year and in the years to come. But we can only do so by being even more efficient in managing and conserving one of New Zealand’s most precious, renewable and sustainable energy sources and by conducting all aspects of our business in ways that are economically focused, socially positive and environmentally responsible. This is what our communities expect of us, and this is what we will do (Mighty River Power, 2000, cover).</td>
</tr>
<tr>
<td>2000</td>
<td>committed</td>
<td>More than a simple recipe, the Richmond Brand is about a contemporary New Zealand, our commitment to quality food safety and natural sustainable farming systems (Richmond, 2000, p. 8).</td>
</tr>
<tr>
<td>2000</td>
<td>committed</td>
<td>Sanford is committed to operating in both an environmentally and economically sustainable manner to fulfil our responsibilities to our stakeholders, including Shareholders, employees and customers (Sanford, 1999/2000, p. 4).</td>
</tr>
<tr>
<td>2000</td>
<td>committed</td>
<td>Shell’s commitment to the environment and to environmental education in particular, is the cornerstone of our approach to sustainable development (Shell NZ, 2000, p. 2).</td>
</tr>
<tr>
<td>2000</td>
<td>committed</td>
<td>Sustainable development will become an even greater part of our operating culture, ensuring our expanding role in New Zealand is met with openness, dialogue and responsible action to enhance our people, planet and profit (Shell NZ, 2000, p. 3).</td>
</tr>
<tr>
<td>2000</td>
<td>committed</td>
<td>The key lesson for Shell is that it can never do enough in pursuing its commitments to business integrity and to health, safety and the environment (Shell NZ, 2000, p. 10).</td>
</tr>
<tr>
<td>2000</td>
<td>committed</td>
<td>Shell is striving to manage its impacts on people and to improve their lives. Shell needs to do better if it is to be viewed as a good corporate citizen by its own people and by New Zealand society. Our goal is to make rapid strides in improving both staff and community welfare, and in reducing accidents and injuries even further (Shell NZ, 2000, p. 5).</td>
</tr>
<tr>
<td>2000</td>
<td>committed</td>
<td>Shell needs deeper and broader stakeholder dialogue if it is to be seen as committed to balancing the economic performance with environmental and social responsibility (Shell NZ, 2001, p. 10).</td>
</tr>
<tr>
<td>2000</td>
<td>committed</td>
<td>Much of the success of the company’s relationship with its team members is due to The Warehouse culture in which it has</td>
</tr>
</tbody>
</table>
always been grounded. “We set our with one simple concept in mind: to put the customer first and let everything else, every business activity and consideration, flow from that principle. Within the business we all work together, and our team spirit comes through because we enjoy being successful and we aim to keep our customers satisfied.

We regard our employees as our greatest asset; they choose to stay with us because we care and we take time to recognise individual qualities.

The Warehouse is a way of live for countless New Zealanders. We make a difference to people’s lives, especially family life, by making the desirable affordable” (The Warehouse, 2000, p. 16).

2000 committed Last year The Warehouse made a commitment that all stores would achieve ‘zero waste to landfill’ by 2020 (The Warehouse, 2000, p. 15).

2000 committed Touching the life of every New Zealander. We believe every relationship we have is important to the long term success of our organisation, whether that relationship is with a freight customer, a supplier, an employee or one of the thousands of New Zealanders who use our services every day. Tranz Rail, through its transportation of every-day essential items and its contribution to tourist and commuter travel, touches the lives of every New Zealander no matter where they live (Tranz Rail, 2000, p. 1).

2000 committed Innovative in Transport Tranz Rail will be New Zealand’s leading transport company providing a comprehensive range of innovative services to grow the freight and passenger markets. For our customers we will be innovative, enhance value, be competitive in price and service. For the community we will be environmentally responsible and safety conscious. For our people we will encourage participation, be a good and fair employer, be a safe operator. For our shareholders we will grow the value of the company and in all ways we will strive for excellence (Tranz Rail, 2000, p. 2).

2000 responsible TrustPower has established an environmental policy, which acknowledges and recognises our responsibility as an owner and operator of generation assets (TrustPower, 2000, p. 5).

2000 responsible Clean, renewable, sustainable generation is one thing. Having people that recognise the needs of fish and fishermen, as well as customers, is another. So at TrustPower, we take corporate responsibility seriously – every hour, every day, every week, every year (TrustPower, 2000, p. 13).

2000 committed We are delivering on our commitment to be a member of communities of customers we serve (TrustPower, 2000, p. 5).

2000 committed We are committed to acting with forethought and accountability to protect and enhance the environment, and to develop positive relationships with the communities in which we operate (Waste Management NZ, 2000, p. 2).

2000 committed Waste Management had developed and operates New Zealand’s premier landfill at Redvale. It is the country’s first state-of-the-art engineered landfill and complies with all legislative and environmental criteria (Waste Management NZ, 2000, p. 22).

2000 committed The commitment to environmental compliance and to health and safety has been maintained (Waste Management NZ, 2000, p. 32).

2000 committed Company Mission Statement

Waste Management’s mission is to become a regional and world-class operator in New Zealand and selected offshore
markets in the provision of waste management services. This means fulfilling our responsibility to shareholders through providing superior long-term profit growth and actively exploring business opportunities outside of New Zealand. We are committed to acting with forethought and accountability to protect and enhance the environment, and to develop positive relationships with the communities in which we operate. Our services will be comprehensive and delivered to our clients in a professional and efficient manner (Waste Management NZ, 2000, p. 2).

2000 committed Watercare is committed to the principles of sustainable development. This is formalised through the environmental policy and health and safety policy (Watercare Services, 2000, p. 2).

2000 committed Watercare considers that an essential part of the responsible management of interaction with the environment is its consultation with, and consideration of the expectations of stakeholders (Watercare Services, 2000, p. 12).

2000 committed The Water business unit is committed to the principles of sustainable development and to managing its operations in an environmentally, socially and economically responsible manner (Watercare Services, 2000, p. 18).

2000 committee Watercare considers it is important to interact with the community in which it operates (Watercare Services, 2000, p. 12).

2000 committee Watercare recognises the importance of the Treaty of Waitangi and the significance of water to Maori (Watercare Services, 2000, p. 13).

2001 committed Milburn is committed to making a difference in our local communities, not just as an employer but also by contributing to the fabric of local life (Milburn, 2001, p. 12).

2001 committed The vision of Hubbard Foods Ltd is to provide sustenance for the “mind, body and soul” of all those who have contract with the Company. We shall deliver this by –
A commitment to manufacture breakfast cereals and, where appropriate, other food products that are innovative, nutritionally responsible and responsibly priced (the body).
A commitment to provide hope and inspiration to all stakeholders associated with the company (the soul).
A commitment to provide, though our activities, positive and moral leadership within the community (the mind) (Hubbard Foods, 2001, p. 3).

2001 committed Hubbard Foods Ltd has an ongoing and demonstrable commitment to its local community. We subscribe to the principle that a company should behave as a good corporate citizen (Hubbard Foods, 2001, p. 15).

2001 committed Interface Agencies does have a very real ethos in giving back to the community that supports us. Once again, to use the term stated earlier, we consider it part of our licence to operate (Interface Agencies NZ, 2001, p. 2).

2001 committed Everyone in the Interface Agencies team is actively involved in giving back to their community. We are proud of them. We are also proud of what we achieve. We know we can always do better but we know, we walk the talk (Interface Agencies NZ, 2001, p. 6).

2001 responsible We will care for the land and its ability to sustain future generations. Land is a source of healthy produce, clean water, recreation, and of spiritual strength. Land provides for the abundant diversity of life, birth, death, decay and regeneration. We are pledged to enhance this, the environmental inheritance.
<table>
<thead>
<tr>
<th>Year</th>
<th>Role</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>committed</td>
<td>Meridian Energy plays an active role in working with communities that are near its major generation assets. Our aim is to assist communities to invest in their futures by working alongside them to identify, plan and implement development opportunities. We believe that this approach, as opposed to contributing a single, one-off financial donation, will lead to more sustainable communities in the longer term (Meridian Energy, 2001, p. 14).</td>
</tr>
<tr>
<td>2001</td>
<td>committed</td>
<td>Meridian Energy takes its commitments to resource management and working consultatively with stakeholders seriously, as access to natural resources is critical to our ongoing business success (Meridian Energy, 2001, p. 8).</td>
</tr>
<tr>
<td>2001</td>
<td>committed</td>
<td>To achieve this Meridian Energy will...Proactively meet our commitments under current legislation and agreements (Meridian Energy, 2001, p. 6).</td>
</tr>
<tr>
<td>2001</td>
<td>responsible</td>
<td>Meridian Energy considers it is a socially responsible dam owner and we recognise our obligations to avoid, mitigate or remedy foreseeable adverse effects resulting from failure of our dams (Meridian Energy, 2001, p. 16).</td>
</tr>
<tr>
<td>2001</td>
<td>responsible</td>
<td>The traditional approach also came with large environmental impacts. Meridian Energy decided to take a fresh approach to its investigation of this potential hydro development and opted to factor in environmental constraints as bottom lines which must be met at the outset...The development proposed as part of the Project Aqua investigation has been specifically designed to allow shared natural resource use including electricity generation, farming (through irrigation), fishing and other recreational interests whilst taking into account the interests of the tangata whenua (Meridian Energy, 2001, p. 32).</td>
</tr>
<tr>
<td>2001</td>
<td>committed</td>
<td>There is another challenge, however, and it is for our stakeholders: join with us on our sustainability journey, and become part of our success and the achievements that will be represented in that success (Mighty River Power, 2001, p. 40).</td>
</tr>
<tr>
<td>2001</td>
<td>responsible</td>
<td>As a water resource user, we are also heavily dependent upon natural climate events. While we have no control over the rainfall, we do have a responsibility to ensure that we use what water we do get in the most efficient way we can and with as little impact as we can practicably achieve (Mighty River Power, 2001, p. 24).</td>
</tr>
<tr>
<td>2001</td>
<td>responsible</td>
<td>We accept, ahead of any regulatory requirement to do so, the obligation to minimise our environmental footprint (the visible and invisible results and effects on the physical environment of what we do) (Mighty River Power, 2001, p. 13).</td>
</tr>
<tr>
<td>2001</td>
<td>committed</td>
<td>Beyond the Port’s formal relationship with the community as an employer, it also has a wider relationship as an active and responsible corporate citizen (Port of Tauranga, 2001, p. 10).</td>
</tr>
<tr>
<td>2001</td>
<td>committed</td>
<td>The Company is a responsible employer and our staff enjoy good pay and conditions (Ports of Auckland, 2001, p. 19).</td>
</tr>
<tr>
<td>2001</td>
<td>committed</td>
<td>The Company has an environmental policy and is diligent in meeting the requirements of Government regulators (Ports of Auckland, 2001, p. 30).</td>
</tr>
<tr>
<td>2001</td>
<td>committed</td>
<td>Ports of Auckland is committed to working with its local communities (Ports of Auckland, 2001, p. 32).</td>
</tr>
<tr>
<td>2001</td>
<td>committed</td>
<td>Richmond has grown to be a significant part of many communities through our staff and farmer suppliers, business partners, investors, and community leaders. We seek to act responsibly in managing our business in accordance with our desire to be a good employer and corporate citizen (Richmond, 2001, p. 16).</td>
</tr>
</tbody>
</table>
Richmond is committed to complying with the rules and regulations applying to its business activities including animal welfare, food safety and environmental management, and other relevant laws of the countries in which we carry out business (Richmond, 2001, p. X)

The Company has been fishing for more than 120 years and is committed to sustainable development (Sanford, 2000/2001, p. 1).

Sanford is committed to continually improving its environmental performance (Sanford 2000/2001, p. 3).

Sanford is committed to operating in both an environmentally, socially and economically sustainable manner to fulfill responsibilities to our stakeholders, including shareholders, customers, suppliers, employees and the communities in which we operate (Sanford, 2000/2001, p. 3).

Sanford is committed to achieving economic growth in a socially responsible manner (Sanford, 2000/2001, p. 14).

Sanford is committed to operating in regional, national and international economic environments. Sanford is intent on contributing positively to those economies and ensuring that its financial performance is adequate to sustain forward progress (Sanford, 2000/2001, p. 2).

Sanford ensures full compliance with legislation in carrying out its business activities and seeks to foster and maintain good working relationships with administrating agencies (Sanford, 2000/2001, p. 3).

Along with other fishery stakeholders, we have accepted increased responsibility for the management and protection of the marine environment (Sanford, 2001, p. 5).

All Sanford operations have taken responsibility for the cleanliness of the immediate environment in which they operate (Sanford, 2001, p. 12).

Despite being our first published report, The Warehouse has, since its listing on the New Zealand Stock Exchange in 1994, always talked of its five stakeholders – team members, shareholders, suppliers, community and its customers – as key players in the success of The Warehouse. Stephen Tindall has long been passionate about ensuring The Warehouse balances the needs of these stakeholder groups – long before triple bottom line or sustainable development reporting became increasingly accepted by business (The Warehouse, 2001, p. 1).

We are part of the community. For the Warehouse, our values approach means respecting the environmental and social needs of the communities we operate in (The Warehouse, 2001, p. 15).

At The Warehouse we believe a sustainable future can only be achieved with the co-operation of suppliers who will work with us to achieve environmental and social, as well as economic goals (The Warehouse, 2001, p. 7).

Transpower’s community relations programme includes a commitment to the environment, rural communities, community networks, education and to supporting its staff (Transpower, 2000/01, p. 22).
<table>
<thead>
<tr>
<th>Year</th>
<th>Type</th>
<th>Commitment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>committed</td>
<td>URS is committed to business practices, operations, and projects that protect people and the environment (URS, 2001, p. 13).</td>
</tr>
<tr>
<td>2001</td>
<td>committed</td>
<td>Urgent Couriers’ sustainable development commitment grew from its original commitment to improve environmental performance throughout the company (Urgent Couriers, 2001, p. 6).</td>
</tr>
<tr>
<td>2001</td>
<td>responsible</td>
<td>The company will strive to be a good neighbour. It will take all practicable steps to minimise the effects of its operations; to be considerate and communicative; and to take responsibility for its actions (Waste Management NZ, 2001, p. 12).</td>
</tr>
<tr>
<td>2002</td>
<td>responsible</td>
<td>BP takes business ethics seriously. As a leading member of the oil industry, BP and its employees are under rigorous community scrutiny (BP NZ, 2002, p. 17).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>In 2002, BP New Zealand did business with more than 1700 suppliers. We accept that they are often working on our behalf and, as such, must meet our standards. In return we take responsibility for their environmental and social effect (BP NZ, 2002, p. 19).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>BP New Zealand is committed to implementing sustainable business practices using the triple bottom line approach. We also acknowledge that we are at the early stages of the triple bottom line journey (BP NZ, 2002, p. 6).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>At BP New Zealand, we are committed to respecting the rule of law, conducting our business with integrity, and showing respect for human dignity and the rights of the individual. We desire to create mutual advantage in all our relationships so that people will trust us and want to do business with us. We have respect for the natural environment and aspire towards our goal of no accidents, no harm to people and no damage to the environment. BP New Zealand is committed to managing our financial performance to maximize long-term value for our shareholders (BP NZ, 2002, p. 7).</td>
</tr>
<tr>
<td>2002</td>
<td>responsible</td>
<td>We are honest &amp; polite. We behave consistently, and openly share information. We behave like no one is more important than anyone else in the organisation. We take responsibility (City Care, 2002, p. 8).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>Fonterra is committed to ensuring that it carries on its business in an environmentally responsible way, and works actively with suppliers to ensure that this commitment is met (Fonterra, 2002, p. 34).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>We are committed to continuing to work in a transparent, enterprising and collaborative manner with all relevant parties – to ensure the projects funded through Infrastructure Auckland grants deliver lasting social, environmental and economic benefits to the region’s residents (Infrastructure Auckland, 2002, p. 4).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>We strive to care for the environment in all our activities (Landcare Research, 2002, p. 47).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>We strive to conduct all our activities with a high standard of environmental care, and to influence our clients, partners and stakeholders to do the same (Landcare Research, 2002, p. 48).</td>
</tr>
<tr>
<td>2002</td>
<td>responsible</td>
<td>Manakia Whenua practices what it preaches: We care for our people and our community We care of the environment (Landcare Research, 2002, p. 20).</td>
</tr>
<tr>
<td>2002</td>
<td>responsible</td>
<td>Manakia Whenua is passionate about sustainable development and managing the triple bottom line of performance – it is an integral part of our business and the way in which we do business (Landcare Research, 2002, p. 12).</td>
</tr>
<tr>
<td>Year</td>
<td>Type</td>
<td>Text</td>
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<td>------</td>
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</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>This year, more than ever in Meridian’s three-year history, we have demonstrated our commitment to integrating sustainability in everything we do (Meridian Energy, 2002, p. 27).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>We are committed to the people of New Zealand and get behind them through a number of national, regional and local sponsorships, and by forging strong relationships in the communities where we operate (Meridian Energy, 2002, p. 35).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>As a large regional employer and through the scale of our operations, Meridian Energy is a prominent member of the Mackenzie, Waitaki Valley and Southland communities. This is a role not taken lightly. We make a point of talking about our business activities with the communities within which we operate, and work with them in developing and supporting initiatives that invest in their futures (Meridian Energy, 2002, p. 36).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>As an SOE we are also required to be “an organisation that exhibits a sense of social responsibility by having regard to the interests of the community in which it operates and by endeavouring to accommodate to encourage those interests when able to do so” (State-Owned Enterprise Act 1986) (Meridian Energy, 2002, p. 35).</td>
</tr>
<tr>
<td>2002</td>
<td>responsible</td>
<td>We are proud of our track record as a responsible operator (Meridian Energy, 2002, p. 38).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>However, the company is not just financially successful. I am also delighted with Orion’s continues commitment to be socially responsible and environmentally aware... (Orion, 2002, p. 6).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>In making its commercial decisions, Orion will use its best endeavours to act in socially responsible ways as a good corporate citizen with empathy for the community of interest which it serves (Orion, 2002, p. 86).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>Ports of Auckland is committed to responsible environmental management (Ports of Auckland, 2002, p. 29).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>Ports of Auckland is committed to working with its local communities (Ports of Auckland, 2002, p. 36).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>Ports of Auckland takes very seriously its obligation to avoid, remedy or mitigate any adverse environmental effects that may occur during its activities, and to adopt the best practicable options to minimise any adverse environmental effects. The intention of this obligation is to provide for ongoing commercial activity and all the economic benefits it brings in a way that minimises adverse environmental effects and achieves sustainable economic and environmental outcomes (Ports of Auckland, 2002, p. 29).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>Richmond is committed to complying with the rules and regulations applying to its business activities including animal welfare, food safety and environmental management, and other relevant laws of the countries in which we carry out business (Richmond, 2002, p. 13).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>The Company has been fishing for more than 120 years and is committed to sustainable development (Sanford, 2002, p. 39).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>Sanford is committed to achieving economic growth in a socially responsible manner (Sanford, 2002, p. 55).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>Sanford is committed to maximising economic growth while ensuring financial stability, for the benefit of all stakeholders (Sanford, 2002, p. 62).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>Sanford supports communities through providing employment, economic development and the implementation of social and environmental initiatives that inevitably strengthen the</td>
</tr>
<tr>
<td>Year</td>
<td>Type</td>
<td>Text</td>
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<td>------</td>
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<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>Company's relationship with the communities (Sanford, 2002, p. 55).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>...and it will only be through like minded people who have an ambition to create a more sustainable world that we will succeed in travelling further on our journey in the years to come (The Warehouse, 2002, p. 3). Our strong desire is to build closer communities and we are under no illusion that this journey will be long, detailed and at times difficult (The Warehouse, 2002, p. 3).</td>
</tr>
<tr>
<td>2002</td>
<td>responsible</td>
<td>In The Warehouse, our values approach means representing the environmental and social needs of the communities we are part of (The Warehouse, 2002, p. 17).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>URS New Zealand is committed to contributing in a meaningful and positive way to the communities in which we operate. We define community in the broadest sense: the social, economic and environmental spheres in which we do business and live our lives. The resources we invest in our communities are consistent with our core values of integrity, professional excellence and environmental and social responsibility (URS NZ, 2002, p. 19).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>A full-scale quantitative appraisal of the economic impact of our operations was not believed warranted. We are a mid-sized consultancy operating in three New Zealand cities and our operations do not generate significant direct local economic impacts (URS NZ, 2002, p. 13).</td>
</tr>
<tr>
<td>2002</td>
<td>responsible</td>
<td>As an organisation, we earn our living by planning designing and building the infrastructure of human society, while acting as responsible custodians of the earth and its resources (URS NZ, 2002, p. 3).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>As a company committed to sustainable development, we aim to take care of the environment and to reduce the size of our footprint – our impact on the natural world – where it is realistic to do so (Waste Management NZ, 2002, p. 27).</td>
</tr>
<tr>
<td>2002</td>
<td>committed</td>
<td>Watercare shows this commitment by minimising its impact on the environment and, wherever practicable, enhancing it (Watercare Services, 2002, p. 26).</td>
</tr>
<tr>
<td>2002</td>
<td>responsible</td>
<td>Watercare is playing its part in addressing global environmental issues such as the water cycle and the impact of global warming (Watercare Services, 2002, p. 27).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Our success is increasingly linked to how well we perform as a corporate citizen – the relationship we have with our communities and the effect our activities have on the environment. We are focused on improving operational efficiencies in a way that addresses our responsibilities to stakeholders (BP NZ, 2003, p. 2).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>In everything we do we consider the impacts this will have on our customers (City Care, 2003, p. 10).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>We take responsibility (City Care, 2003, p. 10).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>As part of Holcim New Zealand's commitment to sustainable development we recognise our social responsibilities and aim to visibly play a leading role within our spheres of influence (Holcim, 2003, p. 21).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>Holcim New Zealand's key objective is taking a positive, objective and responsible attitude to the environment (Holcim, 2003, p. 34).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Infrastructure Auckland promotes improvements in environmental and social practices within the organisation and</td>
</tr>
<tr>
<td>Year</td>
<td>Responsibility</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
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</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>The company has a strong environmental ethic and has played a lead role in a number of national waste reduction initiatives (Living Earth, 2003, p. 2).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>Composting plants operate under strict self-imposed or resource condition, particularly governing odour and dust generation. All complaints or non-compliance issues are investigated (Living Earth, 2003, p. 4).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Metrowater is committed to three core business goals: to provide quality customer service, to demonstrate asset and environmental stewardship and to maximise benefits from our partnerships with suppliers and stakeholders (Metrowater, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Metrowater’s achievements are measured by our commitment to the triple bottom line – acknowledging the need to perform against environmental and social measures as well as the financial balance sheet (Metrowater, 2003, p. 4).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Metrowater is committed to employing the right people for the right jobs, and also to provide a work environment that not only legally complies with employment legislation, but also caters for a range of personal and professional needs (Metrowater, 2003, p. 13).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Metrowater is committed to improving our own environmental footprint through power, water and paper saving initiatives (Metrowater, 2003, p. 16).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>We depend on an ‘Environmental Licence to Operate’ (by statute) and acknowledge a ‘Community Licence to Operate’ (via formal and informal agreements, reputation and trust). We work within these ‘licences’ because the importance of the natural resources we utilise, and the vital role that electricity plays in our society (Mighty River Power, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>We will proactively meet our commitments under current legislation and agreements (Orion, 2003, p. 18).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>We will take all reasonable steps to minimise and will strive to eliminate the release of any pollutant that may cause environmental damage by designing and building our network in a manner that either avoids using harmful substances or incorporates systems to prevent their release (Orion, 2003, p. 18).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>In planning and building our network we will take all reasonable steps to minimise the effects on local ecosystems (Orion, 2003, p. 18).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>We will take all reasonable steps to eliminate or minimise hazards to the environment within the communities in which we operate by employing safe technologies and operating procedures and by being constantly prepared for emergencies (Orion, 2003, p. 19).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Ports of Auckland is committed to delivering quality returns to shareholders and superior service to customers while taking a proactive approach to environmental and social responsibilities, including the health and safety and skill enhancement of employees (Ports of Auckland, 2003, p. 1).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Ports of Auckland is committed to sustainable business development and a high level of sustainability reporting (Ports of Auckland, 2003, p. 22).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>The Company is committed to continuing to deliver the economic and other benefits of a healthy port company while minimising any adverse impacts (Ports of Auckland, 2003, p. 23).</td>
</tr>
<tr>
<td>Year</td>
<td>Type</td>
<td>Text</td>
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</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Ports of Auckland is committed to responsible environmental management. The priority is to deliver to the community the economic and other benefits of a healthy port and growing business in a way that minimises adverse environmental effects (Ports of Auckland, 2003, p. 24).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Ports of Auckland is committed to operating in an environmentally proactive and responsible manner (Ports of Auckland, 2003, p. 30).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>We have long recognised that as a business we operate in a delicate environment that is adjacent to residential areas and within the wider boundaries of the city of Tauranga. Because of this we have always had plans, programmes and procedures to ensure the impact of the business on the environment is minimised and that we have in place as many safeguards as are practical within the confines of operating a successful business (Port of Tauranga, 2003, p. 11).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Positive community contact and the provision of social benefits are fundamental to our sustainability goals. Sanford supports communities through providing employment, economic development and the implementation of social and environmental initiatives that inevitably strengthen the Company’s relationships with its stakeholders (Sanford, 2003, p. 70).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Sanford’s commitment to the open and sustainable management of the resources for current and future generations also sees it being a member of numerous self regulatory and industry driven bodies... (Sanford, 2003, p. 64).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>Sanford Limited recognises its obligations and responsibilities to ensure it conducts its operations in a manner that protects the earth’s environment and its natural resources (Sanford, 2003, p. 57).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>Sanford Limited believes that everyone has a responsibility for taking care of the environment. This is demonstrated by Sanford’s leadership role in promoting sustainable development through representation on the New Zealand Business Council for Sustainable Development. Sanford also requires all employees and contractors to exercise environmental care when carrying out work at Sanford operations and be accountable for their actions in accordance with their position and responsibilities (Sanford, 2003, p. 57).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>We believe protecting our environment must start with personal responsibility (Shell NZ, 2002/2003, p. 10).</td>
</tr>
<tr>
<td>2003</td>
<td>responsible</td>
<td>Sustainable development and Triple Bottom Line reporting simply reflect our intention as an organisation to act in a manner that preserves and helps improve the quality of life and environment for generations to come. Because we touch the lives of so many people, we at The Warehouse have a fantastic opportunity to make a positive difference. We also have a responsibility to understand the impact we make on people and the environment (The Warehouse, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Transpower is committed to balancing successful, effective business practices with care and maintenance of the environment (Transpower, 2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Transpower will play a responsibly role in caring for the environment and ensuring the sustainable use of resources (Transpower, 2003, p. 6).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>Transpower’s community relations programme is being recognised across the business sector as an example of leading business practice (Transpower, 2003, p. 14).</td>
</tr>
<tr>
<td>2003</td>
<td>committed</td>
<td>The Things We Value – our clients, staff, suppliers,</td>
</tr>
</tbody>
</table>
communities, the natural environment and a healthy economy – are all critical elements of our business and its success (URS NZ, 2003, p. 6).

2003 committed Watercare’s mission statement to provide water and wastewater services that are economically viable, environmentally sound, socially responsible and responsive to customer needs, thereby enhancing the services of the company to all people across the Auckland region (Watercare Services, 2003, p. 3).

2003 committed The train [Rain Forest Express] is an example of Watercare’s commitment to the community. It provides access for thousands of Aucklanders and visitors to Auckland’s natural environment, and it is a means of educating Aucklanders on the water supply that they enjoy (Watercare Services, 2003, p. 72).

2003 responsible As a small country, New Zealand has relatively little overall influence on either the global environment or the politics of the global environment. Notwithstanding that, New Zealand has the opportunity to provide an example for other countries in this efforts to contribute to the global environment. (36) Overall, Watercare has made major advances in reducing its greenhouse gas emissions and in contributing to New Zealand’s effort to improve the global environment in this area (Watercare Services, 2003, p. 39).

Committed/Responsible and links to context

<table>
<thead>
<tr>
<th>Year</th>
<th>Code</th>
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<tbody>
<tr>
<td>2001</td>
<td>Responsible/committed - context</td>
</tr>
<tr>
<td>2001</td>
<td>Responsible/committed - context</td>
</tr>
<tr>
<td>2002</td>
<td>Responsible/committed - context</td>
</tr>
</tbody>
</table>

Extract

In 1999 Waste Management NZ Ltd (‘Waste Management’) joined a group of leading New Zealand companies in founding the New Zealand Business Council for Sustainable Development (NZBCSD). The common commitment of member companies is to the goal of balanced environmental, social and economic development. Each of us will develop the skills and systems we need to enable us to perform effectively to, and publicly report on, a ‘triple bottom line’ – environmental, social and financial (Waste Management NZ, 2001, p. 1).

The company is committed to caring for the environment. Together with other leading businesses that are fellow members of the New Zealand Business Council for Sustainable Development, the company has adopted the goal of sustainable development (Waste Management NZ, 2001, p. 11).

BP New Zealand is committed to raising the standards of New Zealand industry through working with other companies to minimise the negative impacts of our operations and maximise the benefits for New Zealand society. We are a founding member and play a key role in the New Zealand Business Council for Sustainable Development. Established in 1999, its mission is to provide business leadership as a catalyst for change towards sustainable development, and to provide eco-efficiency, innovation and responsible entrepreneurship. The unifying principles of the Council state that a business must:

- Be financially sound
- Foster the means of its own growth and renewal
- Build strong relationships and create value for its stakeholders
- Continually improve its environmental performance
- Recognise its role as part of the fabric of wider society
- Actively manage its performance in each of these areas.

465
The group comprises companies concerned about sustainable development, and requires them to publish reports on their impact on the environment, health and safety and community relationships. We have participated in business projects on climate change, sustainable development reporting, and successful business and schools partnerships (BP NZ, 2002, p. 21).

| 2003 | Responsible/committed - context | As a member of the World Business Council for Sustainable Development, the Holcim Group is committed to development that meets the needs of the present without compromising the ability of future generations to meet their own needs (Holcim, 2003, p. 34). |
Sustainable Organisations as Protectors

Protectors

3M New Zealand Ltd
BP Oil New Zealand Ltd
City Care Ltd
Cowper Campbell
DB Breweries Ltd
Deloitte Touche Tohmatsu
Fonterra Co-operative Group Ltd
Griffins Foods Ltd
Holcim (formerly Milburn) NZ Ltd
Honda New Zealand Ltd
Hubbard Foods Ltd
IAG New Zealand Ltd
Infrastructure Auckland
InterfaceNZ
Landcare Research
Living Earth Ltd
Meridian Energy Ltd
Metro Water Ltd
Mighty River Power Ltd
Minster Ellison Rudd Watts
Money Matters (NZ) Ltd
Morel & Co
MWH New Zealand Ltd
NIWA
Orion New Zealand Ltd
Palisier Estate Wines of Martinborough
Port of Tauranga Ltd
Ports of Auckland
PricewaterhouseCoopers
Richmond Ltd
Sanford Ltd
Shell New Zealand Ltd
Telecom New Zealand Ltd
The Boston Consulting Group
The Warehouse Group Ltd
Toyota New Zealand Ltd
Transfield Services (New Zealand) Ltd
Transpower New Zealand Ltd
Tranz Rail Ltd
TrustPower Ltd
Urgent Couriers Ltd
URS New Zealand Ltd
Vector Ltd
Vodafone New Zealand Ltd
Waste Management NZ Ltd
Watercare Services Ltd
Westpac

reports with extracts
reports without extracts
<table>
<thead>
<tr>
<th>Year</th>
<th>Code</th>
<th>Extract</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992</td>
<td>protector</td>
<td>The Company is fully aware of the need to act with responsibility and sensitivity in its commercial operations within the marine environment. We shall always conduct our business in a manner which recognises the need for sound stewardship of this vital national resource, and we shall endeavour to maintain and improve New Zealand’s marine heritage for the benefit of all user groups and for the protection of future generations (Sanford, 1992, p. inside cover).</td>
</tr>
<tr>
<td>1992</td>
<td>protector</td>
<td>As a practical indication of its commitment to sustainability, Sanford has become directly involved in supporting finfish and shellfish enhancement programmes (Sanford, 1992, p. 13).</td>
</tr>
<tr>
<td>1992</td>
<td>protector</td>
<td>To protect and enhance community health by the provision of safe drinking water and a sanitary wastewater collection, treatment and disposal system (Watercare Services, 1992-93, p. 12).</td>
</tr>
<tr>
<td>1993</td>
<td>protector</td>
<td>To protect the water supply catchments (both surface water and underground water) from contamination and uses that would compromise the quality and quantity of the raw water abstracted for water supply purposes and the remaining stream flows (Watercare Services, 1992-93, p. 13).</td>
</tr>
<tr>
<td>1994</td>
<td>protector</td>
<td>To protect and enhance community health by the provision of safe drinking water and a sanitary wastewater collection (Watercare Services, 1993-94, p. 18).</td>
</tr>
<tr>
<td>1994</td>
<td>protector</td>
<td>To provide protection for Watercare employees and others in the vicinity of the operations by employing safe technologies and operating procedures and by being prepared for emergencies (Watercare Services, 1993-94, p. 26).</td>
</tr>
<tr>
<td>1994</td>
<td>protector</td>
<td>To maintain and where possible improve the general environmental health of the Manukau and Waitemata Harbours and any waterways discharging into them (Watercare Services, 1993-94, p. 10).</td>
</tr>
<tr>
<td>1994</td>
<td>protector</td>
<td>To protect the water supply catchments (both surface water and underground water) from contamination and uses that would compromise the quality and quantity of the raw water abstracted for water supply purposes and the remaining stream flows (Watercare Services, 1993-94, p. 19).</td>
</tr>
<tr>
<td>1995</td>
<td>protector</td>
<td>As a major commercial organisation operating in the heart of New Zealand’s largest city, and along six kilometres of waterfront, we must also be conscious that we help provide a vital link between people and the harbour, and that we have a role in protecting the city’s special marine environment (Ports of Auckland, 1995, p. 16).</td>
</tr>
<tr>
<td>1995</td>
<td>protector</td>
<td>Watercare is committed to protecting and enhancing community health by providing safe drinking water (Watercare Services, 1994-95, p. 17).</td>
</tr>
<tr>
<td>1996</td>
<td>protector</td>
<td>The company is committed to improving the environment through the services that we offer and to providing our services in a manner demonstrably protective of human health and the environment, even if not required by law. We will minimise and strive not to allow any releases to the atmosphere, land, or water in amounts that may harm human health and the environment. We will train employees to enhance understanding of environmental policies and to promote excellence in job performance on all environmental matters (Waste Management NZ, 1996, p. inside back cover).</td>
</tr>
<tr>
<td>1996</td>
<td>protector</td>
<td>Public health is safeguarded by the collection and treatment of wastewater (Watercare Services, 1995/96, p. 11).</td>
</tr>
<tr>
<td>Year</td>
<td>protector</td>
<td>Text</td>
</tr>
<tr>
<td>------</td>
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</tr>
<tr>
<td>1996</td>
<td>protector</td>
<td>Public access to lakes is controlled in order to preserve the water quality (Watercare Services, 1995/96, p. 9).</td>
</tr>
<tr>
<td>1997</td>
<td>protector</td>
<td>Environmental performance improvements are achieved by...the protection of the natural environment through measures such as oil spill contingency procedures on company vessels, appropriate siting and management of marine farming activities, management of hazardous substances and the recycling of packaging materials (Sanford, 1997, p. 10).</td>
</tr>
<tr>
<td>1997</td>
<td>protector</td>
<td>The health of the people of Auckland is assured by the supply of safe drinking water. Supports Auckland’s growing economic activity (Watercare Services, 1996/97, p. 53).</td>
</tr>
<tr>
<td>1997</td>
<td>protector</td>
<td>To protect and enhance community health by both the provision of safe drinking water and the collection, treatment and disposal of wastewater (Watercare Services, 1996/97, p. 7).</td>
</tr>
<tr>
<td>1997</td>
<td>protector</td>
<td>To protect water supply catchments from contamination (Watercare Services, 1996/97, p. 7).</td>
</tr>
<tr>
<td>1997</td>
<td>protector</td>
<td>Public access to the lakes is controlled in order to preserve the water quality (Watercare Services, 1996/97, p. 53).</td>
</tr>
<tr>
<td>1997</td>
<td>protector</td>
<td>Public health is safeguarded by the collection and treatment of wastewater (Watercare Services, 1996/97, p. 57).</td>
</tr>
<tr>
<td>1997</td>
<td>protector</td>
<td>Protect the environmental health of harbours (Watercare Services, 1996/97, p. 1).</td>
</tr>
<tr>
<td>1998</td>
<td>protector</td>
<td>In the Hunua Ranges, we have enhanced local habitats and ecosystems in and around our water supply dams through wetland conservation measures (Watercare Services, 1997/98, p. 1).</td>
</tr>
<tr>
<td>1998</td>
<td>protector</td>
<td>Watercare operates and maintains dams and other structures, the failure of which could result in adverse environmental effects. While it is impractical to design, construct and operate such structures to withstand the most extreme forces of nature, it is prudent to identify the risks and operate in a manner which minimises them. Watercare follows international best practice to identify risks and the means to eliminate or reduce them (Watercare Services, 1997/98, p. 26).</td>
</tr>
<tr>
<td>1999</td>
<td>protector</td>
<td>The company will support and participate in development of public policy and in educational initiatives that will protect human health and improve the environment. We will seek cooperation on this work with the government, environmental groups, schools, universities and other public organisations (Waste Management NZ, 1999, p. 25).</td>
</tr>
<tr>
<td>1999</td>
<td>protector</td>
<td>Wastewater collection treatment is critical for the protection of public health and then environment (Watercare Services, 1998-99, p. 26).</td>
</tr>
<tr>
<td>1999</td>
<td>protector</td>
<td>To protect and enhance community health by both the provision of safe drinking water and the collection treatment and disposal of wastewater (Watercare Services, 1998-99, p. 8).</td>
</tr>
<tr>
<td>1999</td>
<td>protector</td>
<td>Watercare is committed to protecting the health and safety of its employees, visitors, contractors and the general public with whom it interacts (Watercare Services, 1998-99, p. inside cover).</td>
</tr>
<tr>
<td>1999</td>
<td>protector</td>
<td>Watercare Services Limited will undertake its operations in a manner which safeguards public health and takes into account the preservation of the natural environment and the sustainable management of resources (Watercare Services, 1998-99, p. inside cover).</td>
</tr>
<tr>
<td>1999</td>
<td>protector</td>
<td>Water is a vital resource for people, for industry and for the global economy. Such an important resource must be protected and maintained for a sustainable future. This Report shows how Watercare intends to play its part in the sustainable</td>
</tr>
</tbody>
</table>
management of water today and in the future. Watercare is committed to undertaking its part in fulfilling the Government’s vision for the New Zealand environment: “A clean, healthy and unique environment, sustaining nature and people’s needs and aspirations” (Watercare Services, 1998-99, p. 3).

<table>
<thead>
<tr>
<th>Year</th>
<th>Protector</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>protector</td>
<td>Sanford recognises the obligations and responsibilities it has to ensure that it conducts its operations in a manner that protects the earth’s environment and conserves natural resources (Sanford, 1999/2000, p. 4).</td>
</tr>
<tr>
<td>2000</td>
<td>protector</td>
<td>We are committed to acting with forethought and accountability to protect and enhance the environment, and to develop positive relationships with the communities in which we operate (Watercare Services, 2000, p. 2).</td>
</tr>
<tr>
<td>2000</td>
<td>protector</td>
<td>Water is a necessary resource for all people and economies worldwide. This Report shows how Watercare protects and maintains water in the local water cycle as part of the sustainable management of the environment (Watercare Services, 2000, p. 5).</td>
</tr>
<tr>
<td>2000</td>
<td>protector</td>
<td>To protect and enhance community health by both the provision of safe drinking-water and the collection, treatment and disposal of wastewater (Watercare Services, 2000, p. 8).</td>
</tr>
<tr>
<td>2001</td>
<td>protector</td>
<td>Meridian Energy plays a key role in keeping communities safe from water-related hazards through the prudent management of our lakes and associated assets (Meridian Energy, 2001, p. 17).</td>
</tr>
<tr>
<td>2001</td>
<td>protector</td>
<td>There is another challenge, however, and it is for our stakeholders: join with us on our sustainability journey, and become part of our success and the achievements that will be represented in that success (Mighty River Power, 2001, p. 40).</td>
</tr>
<tr>
<td>2001</td>
<td>protector</td>
<td>The water cycle is a continuum and Watercare is mindful that this cycle must be protected, managed and used in a manner that safeguards the resource for future generations (Watercare Services, 2001, p. 9).</td>
</tr>
<tr>
<td>2001</td>
<td>protector</td>
<td>To encourage the preservation of species and the protection of places of significant heritage value that are impacted by our operations (Watercare Services, 2001, p. 85).</td>
</tr>
<tr>
<td>2002</td>
<td>protector</td>
<td>We aim to protect our employees, assets, the community and the environment from risks arising from alcohol or drug misuse in the workplace (BP NZ, 2003, p. 13).</td>
</tr>
<tr>
<td>2002</td>
<td>protector</td>
<td>We also work closely with representatives of the Waitaki Native Fish Committee to ensure that native fish life and the aquatic ecosystems around our operations are protected and nurtured (Meridian Energy, 2002, p. 39).</td>
</tr>
<tr>
<td>2002</td>
<td>protector</td>
<td>Minimising the impact of our operations on the environment and protecting the resources that we rely on are vital aspects of our business. The most relevant example is our reliance on what is grown in, and harvested from, the waters around New Zealand. Other examples are our reliance on energy in the form of electricity and fuel, and fresh water from natural sources (Sanford, 2002, p. 41).</td>
</tr>
<tr>
<td>2002</td>
<td>protector</td>
<td>Sanford recognises its obligations and responsibilities, ensuring we conduct our operations in a manner that protects the environment and conserves natural resources (Sanford, 2002, p. 42).</td>
</tr>
<tr>
<td>2002</td>
<td>protector</td>
<td>Along with other fishery stakeholders, we have accepted increased responsibility for the management and protection of the marine environment (Sanford, 2002, p. 45).</td>
</tr>
</tbody>
</table>
| 2002 | protector | Watercare is conscious that the water cycle is a continuum and is committed to protecting and managing this for the benefit of
<table>
<thead>
<tr>
<th>Year</th>
<th>Role</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003</td>
<td>protector</td>
<td>Actively protect the life of the Waikato River and Lake Taupo and their catchments being conscious that this will have benefits for existing and future river users, lake users and the community generally (Mighty River Power, 2003, p. 22).</td>
</tr>
<tr>
<td>2003</td>
<td>protector</td>
<td>Aspects of Auckland's natural harbour ecology are an example of the natural environment that Watercare believes should not be compromised unreasonably. To the extent that it can – keeping in mind that Watercare can control only its own activities – Watercare will give priority to protecting such aspects of the natural environment (Watercare Services, 2003, p. 7).</td>
</tr>
<tr>
<td>2003</td>
<td>protector</td>
<td>Auckland is New Zealand's largest population centre and the country's largest commercial centre. It is also recognised locally and internationally as an area of natural beauty. Watercare has a role in preserving Auckland's natural environment (Watercare Services, 2003, p. 39).</td>
</tr>
</tbody>
</table>
Sustainable Organisations as Accountable and Transparent

Accountable and Transparent

3M New Zealand Ltd
BP Oil New Zealand Ltd
City Care Ltd
Cowper Campbell
DB Breweries Ltd
Deloitte Touche Tohmatsu
 Fonterra Co-operative Group Ltd
 Griffins Foods Ltd
 Holcim (formerly Milburn) NZ Ltd
 Honda New Zealand Ltd
 Hubbard Foods Ltd
 IAG New Zealand Ltd
 Infrastructure Auckland
 InterfaceNZ
 Landcare Research
 Living Earth Ltd
 Meridian Energy Ltd
 Metro Water Ltd
 Mighty River Power Ltd
 Minster Ellison Rudd Watts
 Money Matters (NZ) Ltd
 Morel & Co
 MWH New Zealand Ltd
 NIWA
 Orion New Zealand Ltd
 Palliser Estate Wines of Martinborough
 Port of Tauranga Ltd
 Ports of Auckland
 PricewaterhouseCoopers
 Richmond Ltd
 Sanford Ltd
 Shell New Zealand Ltd
 Telecom New Zealand Ltd
 The Boston Consulting Group
 The Warehouse Group Ltd
 Toyota New Zealand Ltd
 Transfield Services (New Zealand) Ltd
 Transpower New Zealand Ltd
 Trenz Rail Ltd
 TrustPower Ltd
 Urgent Couriers Ltd
 URS New Zealand Ltd
 Vector Ltd
 Vodafone New Zealand Ltd
 Waste Management NZ Ltd
 Watercare Services Ltd
 Westpac

extracts taken from report
no extracts taken from report
<table>
<thead>
<tr>
<th>Year</th>
<th>Code</th>
<th>Extract</th>
</tr>
</thead>
<tbody>
<tr>
<td>1994</td>
<td>Accountable/transparent</td>
<td>Watercare will continue to provide information to the public as it recognises public education to have a high priority. The information will describe Watercare’s full range of business activities, its interaction with the environment, and the interaction of system users with the environment (Watercare Services, 1993-94, p. 18).</td>
</tr>
<tr>
<td>1995</td>
<td>Accountable/transparent</td>
<td>Watercare will continue to provide public information on its activities and its interaction with the environment (Watercare Services, 1994-1995, p. 14).</td>
</tr>
<tr>
<td>1997</td>
<td>Accountable/transparent</td>
<td>We will encourage community participation in setting our research directions and strategies. We will aim for transparency as to the distribution of the costs and benefits of any policy recommendations, and we will communicate our results to all those involved (Landcare Research, 1997, p. 1).</td>
</tr>
<tr>
<td>1999</td>
<td>Accountable/transparent</td>
<td>We will encourage community participation in setting our research directions and strategies. We will aim for transparency as to the distribution of the costs and benefits of any policy recommendations, and we will communicate our results to all those involved (Landcare Research, 1997, p. 1).</td>
</tr>
<tr>
<td>2000</td>
<td>Accountable/transparent</td>
<td>It’s about listening and learning...Dialogue enables us to better account for our actions and to improve our performance (Shell NZ, 2000, p. 3).</td>
</tr>
</tbody>
</table>
| 2000 | Accountable/transparent | Company Mission Statement
Waste Management’s mission is to become a regional and world-class operator in New Zealand and selected offshore markets in the provision of waste management services. This means fulfilling our responsibility to shareholders through providing superior long-term profit growth and actively exploring business opportunities outside of New Zealand. We are committed to acting with forethought and accountability to protect and enhance the environment, and to develop positive relationships with the communities in which we operate. Our services will be comprehensive and delivered to our clients in a professional and efficient manner (Waste Management NZ, 2000, p. 2). |
| 2001 | Accountable/transparent | To make the first move in this approach to wider corporate accountability, the following report is an intermediate step to the full triple bottom line report planned for next year. The reason for such a step is twofold:
By measuring, where possible, our prior economic, social and environmental performance retrospectively, we can establish a number of benchmarks against which we can assess future performance.
In identifying what can not be extracted from our current information systems, City Care can put in place measurements systems to enable more complete and auditable reporting in future years (City Care, 2001, p. 8). |
<p>| 2001 | Accountable/transparent | Open reporting – clear and transparent reporting to our shareholder and all stakeholders (Metrowater, 2001, p. 20). |
| 2001 | Accountable/transparent | My vision for how Mighty River Power will conduct its activities into the future includes a greater engagement with all those affected by what we do and a more transparent conducting of our business so that the benefits and other |</p>
<table>
<thead>
<tr>
<th>Year</th>
<th>Accountable/transparent</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>Accountable/transparent</td>
<td>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. Importantly, this commitment begins at the Board level (The Warehouse, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>Accountable/transparent</td>
<td>There are limits to an individual business's responsibility for society nonetheless there are a lot of very good reasons to be more broadly accountable to society than simply show compliance with the law (The Warehouse, 2001, p. 2).</td>
</tr>
<tr>
<td>2001</td>
<td>Accountable/transparent</td>
<td>I believe our credibility depends on an open, transparent approach. I have therefore invited Guy Salmon of the Ecologic Foundation to scrutinise what we are doing, and provide an independent report. Mr Salmon has been provided with full access to company personnel and information, and has interviewed many of our neighbours as well as regulatory authorities. The result is a 'warts-and-all' presentation, but overall, it is very positive (Waste Management NZ, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>Accountable/transparent</td>
<td>Honesty and respect are the key ingredients in our relationship with our neighbours, councils, business clients and other key stakeholders. In this report, we seek to demonstrate our commitment (Waste Management NZ, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>Accountable/transparent</td>
<td>While later sections of this report detail environmental performance at the Redvale and Whitford landfills, there is little point at this stage in attempting a detailed review of performance at Bonny Glen. The site is clearly in the early part of a transition phase toward becoming a properly managed landfill (Waste Management NZ, 2001, p. 9).</td>
</tr>
<tr>
<td>2001</td>
<td>Accountable/transparent</td>
<td>Demonstrating our commitment to sustainable development means being prepared to be open about the company's operations. Watercare is committed to operating transparently and providing an annual sustainable development report which fulfils the information demands of stakeholders (Watercare Services, 2001, p. 5).</td>
</tr>
<tr>
<td>2001</td>
<td>Accountable/transparent</td>
<td>The board acts in the best interest of Watercare in a manner based on transparency, accountability and responsibility and applies these three tenets to all shareholder communications (Watercare Services, 2001, p. 7).</td>
</tr>
<tr>
<td>2001</td>
<td>Accountable/transparent</td>
<td>To maintain a policy of communication with the community and stakeholders on matters of relevance to them (Watercare Services, 2001, p. 86).</td>
</tr>
<tr>
<td>2001</td>
<td>Accountable/transparent - GRI</td>
<td>In this detailed sustainable development report the reader will find all the tables and data they have come to expect from a Watercare report. We have made an extra effort to enhance the format of the information so we can better report against the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines we embraced last year. To do so we have matched our Environmental Report with a comprehensive Social Report and full Economic Report. By clearly dividing this volume into three sections, our intention, as always, is to provide you with the highest level of transparency and an insight into the issues facing our business (Watercare Services, 2001, p. 5).</td>
</tr>
<tr>
<td>2002</td>
<td>Accountable/transparent</td>
<td>A “triple bottom line” reporting approach will be adopted to provide transparency in the company’s financial performance, social and environmental impact (City Care, 2002, p. 9).</td>
</tr>
<tr>
<td>2002</td>
<td>Accountable/transparent</td>
<td>We continue to endeavour to participate and communicate in a</td>
</tr>
<tr>
<td>Year</td>
<td>Accountable/transparent</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
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<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>2002</td>
<td>Accountable/transparent</td>
<td>Shell publishes these sustainable development reports because as a company we are committed to an open and honest dialogue with many stakeholders with whom we interact every day. The size of our company and the scope of our operations means our business touches just about every New Zealander (Shell NZ, 2001/2002, p. xii).</td>
</tr>
<tr>
<td>2002</td>
<td>Accountable/transparent</td>
<td>Operating transparently is imperative for Watercare, given the multitude of levels of interaction with the Auckland region’s councils – as shareholders, customers and project stakeholders (Watercare Services, 2002, p. 20).</td>
</tr>
<tr>
<td>2003</td>
<td>Accountable/transparent</td>
<td>We behave consistently and openly share information (City Care, 2003, p. 10).</td>
</tr>
<tr>
<td>2003</td>
<td>Accountable/transparent</td>
<td>To assist with this decision-making, and to provide transparency in accounting for our overall performance, City Care has adopted full triple bottom line reporting systems to Board level, and provides the following summary of our key impacts in this format (City Care, 2003, p. 18).</td>
</tr>
<tr>
<td>2003</td>
<td>Accountable/transparent</td>
<td>Our Responsibilities We answer to you. Because ultimately, we work for you (Meridian Energy, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>Accountable/transparent</td>
<td>As part of our social responsibility we are pleased to show our operations to others in the community (Port of Tauranga, 2003, p. 8).</td>
</tr>
<tr>
<td>2003</td>
<td>Accountable/transparent</td>
<td>As one of the largest businesses operating within our region we have always had a policy of close involvement with the local communities within which we operate (Port of Tauranga, 2003, p. 8).</td>
</tr>
<tr>
<td>2003</td>
<td>Accountable/transparent</td>
<td>We are committed to having our reports independently verified to ensure that Shell in New Zealand is open, honest and transparent (Shell NZ, 2002/2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>Accountable/transparent</td>
<td>Shell companies recognise that in view of the importance of the activities in which they are engaged and their impact on national economies and individuals, open communication is essential (Shell NZ, 2002/2003, p. 20).</td>
</tr>
<tr>
<td>2003</td>
<td>Accountable/transparent</td>
<td>Shell is rigorous in the assessment of its service station and storage facilities and the impact that these have on the environment (Shell NZ, 2002/2003, p. 12).</td>
</tr>
<tr>
<td>2003</td>
<td>Accountable/transparent</td>
<td>Shell companies insist on honesty, integrity and fairness in all aspects of their business and expect the same in their relationships with all those with whom they do business (Shell NZ, 2002/2003, p. 20).</td>
</tr>
<tr>
<td>2003</td>
<td>Accountable/transparent</td>
<td>Watercare’s management framework embraces Watercare’s accountability to its owners, the company’s obligations to Aucklanders and to the company’s staff, commitments to Watercare’s customers, and the statutory requirements that the company must meet (Watercare Services, 2003, p. 29).</td>
</tr>
<tr>
<td>2003</td>
<td>Accountable/transparent</td>
<td>Overall, Watercare is now supplying more extensive and regular public information, particularly on water and wastewater sources. Watercare recognises that it has a responsibility to ensure that the community has the opportunity to be fully informed on public services like water and wastewater (Watercare Services, 2003, p. 63).</td>
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</table>
### Sustainable Organisations and Reporting

<table>
<thead>
<tr>
<th>Year</th>
<th>Code</th>
<th>Extract</th>
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</thead>
<tbody>
<tr>
<td>1996</td>
<td>reporting</td>
<td>This is our fourth Environmental Annual Report and, learning from experience, we have reshaped the content to clearly define our environmental objectives and indicate our performance (Watercare Services, 1995/96, p. 2).</td>
</tr>
<tr>
<td>1999</td>
<td>reporting</td>
<td>During the year The Warehouse became a founding member of the New Zealand Business Council for Sustainable Development (NZBCSD) with Stephen Tindall elected as vice-chairman. As key decision-makers in our society, it is essential that businesses take a leadership role in pursuing sound sustainable development for our communities. To this end, the NZBCSD is developing a basic framework of indicators and measures for businesses to use in reporting on environmental and social performance (The Warehouse, 1999, p. 11).</td>
</tr>
<tr>
<td>1999</td>
<td>reporting</td>
<td>Sustainable environmental management is an evolving task, as is the process of environmental reporting (Watercare Services, 1998-99, p. 3).</td>
</tr>
<tr>
<td>1999</td>
<td>reporting</td>
<td>Watercare has won, for the fifth consecutive year, an award for the best annual environmental report in New Zealand. This award is designed to stimulate companies to new levels of environmental achievement. Watercare is proud to have won this award since its inception (Watercare Services, 1998-99, p. 7).</td>
</tr>
<tr>
<td>1999</td>
<td>reporting</td>
<td>The content of the Report has been based on Watercare’s Environmental Policy, Health and Safety Policy, its Environmental Management System and the 50 reporting parameters developed by the United Nations Environmental Programme (Watercare Services, 1998-99, p. 1).</td>
</tr>
<tr>
<td>2000</td>
<td>reporting</td>
<td>Our annual accounts record our profitability in a strictly financial sense. But we also have a duty to measure and publicise our own social and environmental performance – hence this sustainability report (Landcare Research, 1999/2000, p. 3).</td>
</tr>
<tr>
<td>2000</td>
<td>reporting</td>
<td>Corporate reporting of sustainable development is not a new concept, but it has yet to be adopted by organisations in New Zealand. A handful of businesses in this country (e.g. Watercare Services, Carter Holt Harvey, Tasman Pulp and Paper) report separately on their environmental performance, while many parent companies of well-known multinationals (e.g., BP, Toyota) produce comprehensive environmental and social reports. Such reporting is not mandated by legislation in New Zealand, and guidelines for reporting are not widely available. In 1999, Manaaki Whenua became a founding member of the New Zealand Business Council for Sustainable Development (NZBCSD), along with twenty or so other well-known companies. The Council intends to change towards sustainable development, and members are committed to producing reports of their activities and new directions (Landcare Research, 1999/2000, p. 4).</td>
</tr>
<tr>
<td>2000</td>
<td>reporting</td>
<td>We will work with the New Zealand Business Council for Sustainable Development, and other companies with similar goals, to encourage reporting on sustainable development. Publish an integrated report on our own financial, environmental, and social performance, and contribute to reporting guidelines for use by New Zealand businesses</td>
</tr>
<tr>
<td>Year</td>
<td>Reporting Content</td>
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<tr>
<td>2000</td>
<td>In producing our report, we owe something to many overseas organisations including work of CERES on the Global Reporting Initiative and the UK organisation SustainAbility. Their guidelines have been invaluable in helping us target appropriate aspects of our performance. We have worked through this task with the assistance of Professor Jan Bebbington from the University of Aberdeen. More than 30 or our own staff have contributed directly to the production of the report (Landcare Research, 1999/2000, p. 4).</td>
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<tr>
<td>2000</td>
<td>And yet, with all that support, it has been an enormous learning exercise. We have uncovered gaps in our own collection of data. We have had to face up to the publication of information which some may find uncomfortable. We have recognised that to have policies is not enough – that having meaningful targets and monitoring their achievement is what counts. We have seen that initiatives such as this report must be owned by everyone and truly reflect the culture of the organisation, and not just the province of only a small group of committed staff. A report of sustainable development is not an academic exercise in self-congratulation; it is an indication of corporate strategy and future direction (Landcare Research, 1999/2000, p. 4).</td>
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<tr>
<td>2000</td>
<td>During the year Palliser Estate became a founding member of the New Zealand Business Council for Sustainable Development. We will, in addition to reporting our financial performance to our shareholders, report against environmental objectives and our social responsibilities. This is known as “triple bottom line reporting” and you will see included in your annual report our progress in these three areas (Palliser Estate Wines, 2000, p. 7).</td>
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<tr>
<td>2000</td>
<td>The report, which will be available on the website, must be seen as the beginning of a gradual process to build up data, set meaningful objectives and report honestly and constructively on our progress and plans to improve. It will include a description of our key sites; our performance with respect to neighbours and regulators, recycling and water quality; and progress towards reducing greenhouse emissions. Ultimately, and as required as a founding member of the NZ Business Council for Sustainable Development, we will be heading in the direction of triple bottom line reporting covering not just financial and environmental but also our social commitment. But first things first! (Waste Management NZ, 2000, p. 15).</td>
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<tr>
<td>2000</td>
<td>Watercare aspires to continually improve its sustainability reporting and last year’s Environmental Report was benchmarked by SustainAbility (UK) and Snowy Mountains Engineering Corporation (Australia). This has highlighted areas for improvements, and has encouraged Watercare towards sustainable development reporting.</td>
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<tr>
<td>Year</td>
<td>Reporting Activity</td>
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<tr>
<td>2000</td>
<td>Reporting</td>
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<td></td>
<td>Watercare’s report was shown to be amongst the leading utility services reports in Australasia (Watercare Services, 2000, p. 3).</td>
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<tr>
<td>2000</td>
<td>Reporting</td>
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<tr>
<td></td>
<td>Watercare has won, for the sixth consecutive year, the award for the best environmental report in New Zealand. This award is designed to stimulate companies to new levels of environmental achievement. Watercare is proud to have won this award since its inception, and strives continually to improve its environmental performance (Watercare Services, 2000, p. 3).</td>
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<tr>
<td>2000</td>
<td>Reporting</td>
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<td></td>
<td>This Report follows the Global Reporting Initiative Sustainability Reporting Guidelines which set a common framework for reporting on these three aspects of sustainability. The format of this eighth Environmental Report is similar to last year’s. However, the report scope has been broadened to include social reporting and related matters (Watercare Services, 2000, p. 5).</td>
<td></td>
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<tr>
<td>2001</td>
<td>Reporting</td>
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<td></td>
<td>To make the first move in this approach to wider corporate accountability, the following report is an intermediate step to the full triple bottom line report planned for next year. The reason for such a step is twofold: By measuring, where possible, our prior economic, social and environmental performance retrospectively, we can establish a number of benchmarks against which we can assess future performance. In identifying what can not be extracted from our current information systems, City Care can put in place measurements systems to enable more complete and auditable reporting in future years (City Care, 2001, p. 8).</td>
<td></td>
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<tr>
<td>2001</td>
<td>Reporting</td>
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<td></td>
<td>This year, the review is in a different format, as Milburn takes the first step on the journey to producing a Triple Bottom Line report. This is part of our commitment as a member of the New Zealand Business Council for Sustainable Development (Milburn, 2001, p. 2).</td>
<td></td>
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<tr>
<td>2001</td>
<td>Reporting</td>
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<td></td>
<td>As part of producing this report Hubbard Foods re-affirms its commitment to continuing down this path [economic performance – appropriate degree of profitability] (Hubbard Foods, 2000-01, p. 5).</td>
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<tr>
<td>2001</td>
<td>Reporting</td>
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<td></td>
<td>We’ve done this report for essentially two reasons: One is an acceptance of the concept of stakeholder theory – an acceptance of the fact that we are responsible and accountable to all of our stakeholders in an open, honest and transparent way. Secondly, we consider ourselves innovative – prepared to go where no-one has gone before. This has helped our Company get to where we are today. In this case, however, our second reason for this report is even wider. This innovation is our attempt to signal not only where we should go, but also where New Zealand should go (Hubbard Foods, 2000-01, p. 2).</td>
<td></td>
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<tr>
<td>2001</td>
<td>Reporting</td>
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<tr>
<td></td>
<td>This is our first attempt at reporting annually to our staff, clients and ourselves on how we are doing as a company (Interface Agencies, 2001, p. 1).</td>
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</tr>
<tr>
<td>2001</td>
<td>Reporting</td>
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<tr>
<td></td>
<td>The benefits are many. We have already started to use the information we have gathered to help us run our business in better ways. We are identifying risks to our business and assessing ways to transport our products more efficiently. We are cutting waste and becoming simply better at what we are doing. We are making a significant contribution in relation to our size to improving society and we are working at emulating nature’s examples all around us. In nature, waste equals food.</td>
<td></td>
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</tbody>
</table>
Following that simple principle can revolutionise a business. In short, we remain profitable in a very difficult market (Interface Agencies, 2001, p. 1).

<table>
<thead>
<tr>
<th>2001 reporting</th>
<th>In the end, compiling a TBL report was painless and is, simply put, allowing us to run our business better (Interface Agencies, 2001, p. 1).</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001 reporting</td>
<td>We do not believe that (in our case certainly) there is a requirement for small business to have their reports independently verified. We have reported, warts and all, where we are. We have not hidden anything and know that verification will come from our stakeholders challenging us to do better (Interface Agencies, 2001, p. 10).</td>
</tr>
<tr>
<td>2001 reporting</td>
<td>Reporting and context In as much as you can’t improve what you can’t measure, a TBL report allows us to track our performance and help us set goals for continual improvement. We see it as our license to operate (Interface Agencies, 2001, p. 1).</td>
</tr>
<tr>
<td>2001 reporting</td>
<td>There are no real examples to go by here. There are not many small companies which produce a TBL. Therefore we are learning along the way. We will continue to improve our reporting in the future years as we get better at it and as we can draw on the experiences of others who start to produce reports like ours. We invite comments on how to better report our economic performance. Interface Agencies is a very healthy and thriving enterprise (Interface Agencies, 2001, p. 3).</td>
</tr>
<tr>
<td>2001 reporting</td>
<td>One the whole, TBL reporting has mainly been done by large companies and in New Zealand more companies are providing examples of these. Landcare Research is a fine example of this and has set a very high standard and has received awards for the report. NIWA, Sanford, The Warehouse, Urgent Couriers, Hubbards’ Foods are other examples of New Zealand businesses producing TBL reports and there are many more (Interface Agencies, 2001, p. 1).</td>
</tr>
<tr>
<td>2001 reporting</td>
<td>Interface Agencies believes strongly that even small enterprises like itself should adopt this type of undertaking (Interface Agencies, 2001, p. 1).</td>
</tr>
<tr>
<td>2001 reporting</td>
<td>It is our belief that small businesses should, for their own good health, adopt the principle of Triple Bottom Line Reporting as the benefits are very tangible and the cost to produce one is very reasonable (Interface Agencies, 2001, p. 10).</td>
</tr>
<tr>
<td>2001 reporting</td>
<td>We have taken a very strong leadership position in TBL (sustainable development) reporting. This year, we have combined our statutory Annual Report and voluntary Report on Sustainable Development in a single document covering all aspects of our performance. We believe we need to lead by example (Landcare Research, 2001, p. 9).</td>
</tr>
<tr>
<td>2001 reporting</td>
<td>One of the lessons we learnt through the process of TBL reporting is simple. Whatever the quality of the reporting, it is the performance that counts. For us, the report reflects our ability to achieve positive results for sustainable development in New Zealand, and to secure the sustainability of Manaaki Whenua. It is therefore a critical challenge to have goals, performance targets and indicators of performance that relate to the outcomes of our work. This is not a simple challenge. The old adage is true: what gets measured gets managed (Landcare Research, 2001, p. 10).</td>
</tr>
<tr>
<td>2001 reporting</td>
<td>Our reporting is strongly grounded in the CRI Act The Crown Research Institute (CRI) Act 1992, which established Manaaki Whenua and nine other CRI’s, sets our</td>
</tr>
<tr>
<td>Year</td>
<td>Reporting</td>
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<td>------</td>
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</tr>
<tr>
<td>2001</td>
<td>The New Zealand Business Council for Sustainable Development (NZBCSD) is a coalition of companies committed to balanced social, environmental and economic development, and to being a catalyst for similar change in other businesses. Manaaki Whenua is a founding member of NZBCSD. Our Chief Executive, Dr Andy Pearce, is on the Executive Committee, and is a personal champion for their triple-bottom-line reporting project (Landcare Research, 2001, p. 32).</td>
</tr>
<tr>
<td>2001</td>
<td>This Annual Report on our sustainable development is our first full triple bottom line report, covering all dimensions of our financial performance, as well as our environmental and social performance (Landcare Research, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>This report represents a significant milestone for us. For the first time we have combined our traditional Annual Report with our Sustainability Report into a single Triple Bottom Line Report. This reviews all areas of our performance including the financial, environmental, social and economic impacts of our activities (Landcare Research, 2001, p. 5).</td>
</tr>
<tr>
<td>2001</td>
<td>We are making the transition from an environmentally focused approach to a more comprehensive sustainability report. Like many companies which follow this path, there are concerns about the level of transparency this requires (Meridian Energy, 2001, p. 5).</td>
</tr>
<tr>
<td>2001</td>
<td>We have also involved Landcare Research, winner of the Institute of Chartered Accountants, Environmental Reporting Awards for 1999, to assist us to formulate our Sustainability Report. Once completed, we sought independent verification of the report and its contents by URS, and international environmental and engineering consultant (Meridian Energy, 2001, p. 5).</td>
</tr>
<tr>
<td>2001</td>
<td>The concept of triple bottom line reporting acknowledges the importance of social, environmental and financial accountability in assessing our progress towards the concept and goal of sustainable development. We endorse the triple bottom line perspective that for an organisation to be sustainable it must be financially secure, must minimise its negative environmental impacts and must act in conformity with societal expectations (Metrowater, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>As this inaugural Triple Bottom Line report demonstrates, Metrowater is a mature and integral part of our community. Not only is the company performing well financially, it is also achieving significant environmental and community goals (Metrowater, 2001, p. 2).</td>
</tr>
<tr>
<td>2001</td>
<td>The triple bottom line reporting process has also helped us to identify areas where we can improve our performance (Metrowater, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>Metrowater is committed to using the TBL reporting process as a sustainability performance improvement tool and, as such, will be setting more targets for the future (Metrowater, 2001, p. 22).</td>
</tr>
<tr>
<td>2001</td>
<td>This is the company’s first triple bottom line annual report, which we will be using as a tool to identify and report on significant sustainability issues of concern to our stakeholders</td>
</tr>
</tbody>
</table>
2001 reporting Sustainability reporting is a framework for measuring and reporting corporate performance against set standards and social expectations. It covers the broad range of issues that businesses must address to deal not only with all their commercial risks but also to maximise the positive impacts of their activities. It considers the needs and views of a wide set of the organisation’s stakeholders – employees, customers, shareholders, business partners, government, local communities and the public – and reports to them on matters they consider important (Mighty River Power, 2001, p. 12).

2001 reporting Reporting on economic performance is an assessment not only of conventional financial performance but also of the broad, more indirect economic implications of our business operations. It includes an assessment of economic accountability that extends beyond the business organisation itself and into a wider community (Mighty River Power, 2001, p. 12).

2001 reporting Reporting on the improving social performance of a business enhances reputation, increases stakeholder trust, creates new commercial opportunities and eventually lowers cost. A company that practices social equity is more likely to embed appropriate ethical standards into relationships with employees, customers and the wider community (Mighty River Power, 2001, p. 13).

2001 reporting This first report provides an important opportunity for Mighty River Power to define and describe what sustainable development means for the company. For Mighty River Power, it is now important that we do this, because of our dependence on access to, and use of, the water resources of Lake Taupo and the Waikato River and the matching need to retain our licence to operate (Mighty River Power, 2001, p. 24).

2001 reporting This is Mighty River Power’s first sustainability report. It represents our private and public commitment to a set of core values and objectives that align with what an increasing number of leading New Zealand and international companies recognise as the way business should be conducted in the 21st century (Mighty River Power, 2001, p. 11).

2001 reporting The World Business Council for Sustainable Development (WBCSD) describes sustainability reporting as: “Public reports and information communicated by corporations that provide internal and external shareholders with:
A clear picture of corporate values and principles, with a link to business objectives and strategy;
A transparent picture of goals and performance information on economic, environmental and social dimensions;
The management response to performance – the commitment to improvement.
A description of the corporation’s contribution to sustainable development.” (Mighty River Power, 2001, p. 12).

2001 reporting One of the most comprehensive performance measurement frameworks is set out in the Sustainability Reporting Guidelines on Economic, Environmental and Social Performance, published in June 2000 by the Global Reporting Initiative (GRI). The GRI was established in 1997 to develop and disseminate globally applicable sustainability reporting guidelines for organisations reporting on the economic, environmental and social dimensions of their activities, products and services. It has encouraged acceptance of a common framework for reporting on sustainability. It publishes examples of performance measures under each aspect of the
sustainability matrix and these suggestions, if not always directly applicable to Mighty River Power’s business, show the types of measurement that the GRI proposes as appropriate (Mighty River Power, 2001, p. 39).

<table>
<thead>
<tr>
<th>Year</th>
<th>Type</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>2001</td>
<td>reporting</td>
<td>In New Zealand, Watercare Services in its recently released sustainability report for this year, lists a number of corporate objectives and besides each, sets some performance targets, with a final column recording results for the reporting period. It is a clear way to convey a lot of information about the company at a glance that would not be easily captured in other reporting formats. An important next step for Mighty River Power will be to find the ways that best measure its whole company performance, based on the initial views of those who work in the organisation. This will be a complex and evolving process (Mighty River Power, 2001, p. 40).</td>
</tr>
<tr>
<td>2001</td>
<td>reporting</td>
<td>This year we are at the beginning of reporting against sustainable development principles, referencing the Global Reporting Initiative™ (Richmond, 2001, p. 15).</td>
</tr>
<tr>
<td>2001</td>
<td>reporting</td>
<td>Triple bottom line reporting brings together three important elements, social equity, economic performance and environmental responsibility (The Warehouse, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>reporting</td>
<td>Stephen Tindall has long been passionate about ensuring The Warehouse balances the needs of these stakeholder groups – long before triple bottom line or sustainable development reporting became increasingly accepted by business (The Warehouse, 2001, p. 1).</td>
</tr>
<tr>
<td>2001</td>
<td>reporting</td>
<td>Shareholders may ask the question, why are we bothering to report sustainable development, and what is in it for shareholders? These are fair questions. There are limits to an individual business’s responsibility for society nonetheless there are a lot of very good reasons to be more broadly accountable to society than simply show compliance with the law. Further integrating the principles of sustainable retailing into the way we conduct our operation makes business sense to us. Values and principles are important to The Warehouse and have been the proven companions of our success to date. In addition, managing risks, gaining stakeholders 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 (The Warehouse, 2001, p. 2).</td>
</tr>
<tr>
<td>2001</td>
<td>reporting</td>
<td>Despite being our first published report, The Warehouse has, since its listing on the New Zealand Stock Exchange in 1994,</td>
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</table>
always talked of its five stakeholders – team members, shareholders, suppliers, community and its customers – as key players in the success of The Warehouse. Stephen Tindall has long been passionate about ensuring The Warehouse balances the needs of these stakeholder groups – long before triple bottom line or sustainable development reporting became increasingly accepted by business (The Warehouse, 2001, p. 1).

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. Importantly, this commitment begins at the Board level (The Warehouse, 2001, p. 1).

We acknowledge there are gaps in our data collection and as systems develop and verification improves, we will have greater confidence in the data and our ability to share more information with you (The Warehouse, 2001, p. 1).

Like other companies in New Zealand, The Warehouse is at the start of the triple bottom line reporting journey, and has not yet put all the necessary processes in place. However, in its view this is not a reason to hold back (The Warehouse, 2001, p. 5).

The Warehouse is committed to the first step of understanding its impact by measuring its greenhouse gas emissions footprint (The Warehouse, 2001, p. 20).

This and future reports provide The Warehouse with a management tool to enhance the quality of our operations through continuous improvement. The Triple Bottom Line report will create transparency of our activities and be an important element to stakeholder dialogue by documenting our progress, successes and challenges (The Warehouse, 2001, p. 6).

While there are numerous social, environmental and economic reporting standards available, The Warehouse has chosen to report its journey toward sustainable development using the Global Reporting Initiative (GRI) which is a long-term, multi-stakeholder, international undertaking whose mission is to develop and disseminate globally applicable sustainability reporting guidelines for voluntary use by organisations reporting on the economic, social and environmental dimensions of their activities, products and services. The Warehouse has adopted many principles from the GRI June 2000 Guidelines in the preparation of this report. The reason why we haven’t reported separately for the environment, social and economic performance is that reporting by our five stakeholder groups gives us a clearer account of the impact on these groups for the reader (The Warehouse, 2001, p. 5).

Triple Bottom Line reporting is the next step in our sustainable development journey. The Warehouse is committed to triple bottom line reporting and volunteered to be a public case study. It did this as a leading member of the NZ Business Council for Sustainable Development. The first stage in the case study is available on the NZBCSD website (http://www.nzbcsd.org.nz). The company has also been a member of the Redesigning Resources triple bottom line reporting workshop series, led by Landcare Research (The Warehouse, 2001, p. 5).

As part of the company’s move to greater sustainable development this year TrustPower has adopted for the first time the concept of “triple bottom line” reporting. That is the recognition that we should go beyond the single reporting of financial performance and now focus on environmental...

2001 reporting
This report provides transparency with a warts and all view of the organisation’s performance in all three areas. It does not allow glossing over of areas that need improvement (Urgent Couriers, 2001, p. 7).

2001 reporting
Objectives and goals of Urgent Couriers’ SDR – to honour Urgent Couriers’ commitments as a member of the NZ Business Council for Sustainable Development to complete a SDR within 3 years (Urgent Couriers, 2001, p. 7).

2001 reporting
This document seeks to advise our stakeholders including clients, staff, shareholders, suppliers, contractors, government authorities and community interest groups, of our policies, objectives and performance in financial, environmental and social matters.

URS New Zealand is a member of the New Zealand Business Council for Sustainable Development (NZBCSD) and is committed to assisting New Zealand companies and government entities integrate environmental and social performance with economic performance. This report is part of our commitment to that leadership role.

Following much internal discussion we have focused this report on an evaluation of our own operational performance. It does not address in detail our potential influence economic, environmental and social outcomes through our advice to clients (URS NZ, 2001, p. 5).

2001 reporting
Honesty and respect are the key ingredients in our relationship with our neighbours, councils, business clients and other key stakeholders. In this report, we seek to demonstrate our commitment (Waste Management NZ, 2001, p. 2).

2001 reporting
In publishing this report, I want to emphasise Waste Management’s commitment to continuously improving our environmental performance (Waste Management NZ, 2001, p. 2).

2001 reporting
In 1999 Waste Management NZ Ltd (‘Waste Management’) joined a group of leading New Zealand companies in founding the New Zealand Business Council for Sustainable Development (NZBCSD). The common commitment of member companies is to the goal of balanced environmental, social and economic development.

Each of us will develop the skills and systems we need to enable us to perform effectively to, and publicly report on, a ‘triple bottom line’ – environmental, social and financial (Waste Management NZ, 2001, p. 1).

2001 reporting
This is effectively a stakeholder report. We begin with staff because Watercare understands that healthy, safe, well-trained people are critical if the business is to meet its objectives. We conclude with government because we recognise the importance of complying with legal requirements when delivering essential services (Watercare Services, 2001, p. 35).

2001 reporting
In this detailed sustainable development report the reader will find all the tables and data they have come to expect from a Watercare report. We have made an extra effort to enhance the format of the information so we can better report against the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines we embraced last year.

To do so we have matched our Environmental Report with a comprehensive Social Report and full Economic Report. By clearly dividing this volume into three sections, our intention, as always, is to provide you with the highest level of
transparency and an insight into the issues facing our business (Watercare Services, 2001, p. 5).

2002 reporting The group comprises companies concerned about sustainable development, and requires them to publish reports on their impact on the environment, health and safety and community relationships (BP NZ, 2002, p. 21).

2002 reporting This report measures our environmental, financial and social performance during 2002 against our business policies. It does not include the New Zealand Refinery Company (Marsden Point refinery), nor does it include Castrol. BP acquired the Castrol lubricant oils brand in 2000 (BP NZ, 2001, p. 6).

2002 reporting A "triple bottom line" reporting approach will be adopted to provide transparency in the company's financial performance, social and environmental impact (City Care, 2002, p. 9).

2002 reporting TBLR methodologies are still in their early stages of development and we have referred to the Global Reporting Initiative (GRI) and other best practice methods to guide this report. Each year we intend to improve the quality of this document from the lessons learned through our own efforts, and by observing the efforts of others (City Care, 2002, p. 16).

2002 reporting Our core environmental indicators were selected by assessing our business under criteria laid down in the World Business Council for Sustainable Development report – Measuring Eco-efficiency, a Guide to Reporting Company Performance (City Care, 2002, p. 25).

2002 reporting As an active member of the New Zealand Business Council for Sustainable Development (NZBCSD) Fonterra participates in providing business leadership as a catalyst for sustainability development. Included in this are activities to address youth unemployment rates, waste reduction, climate change and sustainable development reporting (Fonterra, 2002, p. 18).

2002 reporting A triple bottom line (TBL) approach means actively managing and reporting on all dimensions (social, environmental and economic) of company performance (Landcare Research, 2002, p. 12).

2002 reporting We believe every KPA [key performance area] has interlinked social, environmental and economic dimensions, which are difficult to separate. Hence we do not advocate reporting on KPAs under the three delineated bottom lines (Landcare Research, 2002, p. 12).

2002 reporting ICANZ recognised us as a leader in triple bottom line reporting with three awards for our 2001 Annual Report, including the premier award (Landcare Research, 2002, p. 1).

2002 reporting We have led by example in public accountability through the triple bottom line (TBL) reports such as this one. Our 2001 report received an unprecedented three awards from ICANZ – Best Human Resources Report, Best Sustainable Development/Environmental Report (joint award), and Best Annual Report ('other companies' section) (Landcare Research, 2002, p. 7).

2002 reporting The Global Reporting Initiative (GRI) is an international framework for voluntary reporting of the economic, environmental and social impacts of company performance. It is becoming the global standard for reporting (Landcare Research, 2002, p. 73).

2002 reporting Every TBL report is different but is generally driven by key performance areas (KPAs) that relate to company values and purpose, stakeholder expectations, governance systems, risk management, legislation and regulation, and global issues.
In combining the two reports we have chosen not to use a triple bottom line framework. We want to demonstrate how sustainable initiatives and practices cover all aspects of Meridian's business. We didn't want to have to decide whether a piece of information should go into the social, environmental or economic box (Meridian Energy, 2002, p. 21).

To ensure consistency with other sustainable development reports, we have added a Global Reporting Initiative (GRI) index table on page 96 that indicates the GRI components that we have covered (Meridian Energy, 2002, p. 21).

This report demonstrates the strong commercial focus Mighty River Power has as an electricity generator and retailer which produces around 14 percent of the country's electricity for our 280,000 customers (Mighty River Power, 2002, p. 1).

This report sets out where we are now. It is just a beginning (MWH NZ, 2002, p. 3).

Our Social reporting accounts for how well we work with the communities that are vital to the long-term sustainability of our business. These communities include our staff, our customers, suppliers and those whom live in the areas we serve (Port of Tauranga, 2002, p. 0).

Our Environmental reporting recognises that we have a real responsibility to ensure that we minimise the environmental footprint that our activities create. It measures the success of our proactive efforts to protect the natural environment that we are privileged to operate within (Port of Tauranga, 2002, p. 0).

Our Economic reporting measures our success in creating wealth for our stakeholders. We recognise that although we are focused on delivering superior returns to our shareholders, our activities have a much wider direct and indirect economic impact on the community at both local and national levels (Port of Tauranga, 2002, p. 0).

The world is now requiring increasingly higher standards of corporate behaviour. The adoption of Triple Bottom Line reporting delivers a clear response to this requirement, as well as being a move that makes business sense (Port of Tauranga, 2002, p. 5).

The Triple Bottom Line reporting process codifies our long-standing commitment to being proactive and fully responsible in addressing environmental issues (Port of Tauranga, 2002, p. 10).

A significant development in this year’s accounts has been the Company's adoption of a Triple Bottom Line approach to the reporting of its results (Port of Tauranga, 2002, p. 5).

We see this report as a step in our sustainable development programme. Moving forward we will continue to strive for improvements and will next year report further to our stakeholders (Port of Tauranga, 2002, p. 5).

Shell publishes these sustainable development reports because as a company we are committed to an open and honest dialogue with many stakeholders with whom we interact every day. The size of our company and the scope of our operations means our business touches just about every New Zealander (Shell NZ, 2002, p. xii).

Reports like The Shell Report and this Review, are important because they demonstrate part of the journey from a ‘trust me’ world – one in which stakeholders are asked to trust that we were operating in a sustainable and careful manner – to a ‘show me’ world – where stakeholders rightly demand that we account...
for our activities in an open and engaging manner. Shell has been and remains at the forefront of this new style of reporting in acknowledging the real accountability it has to its broad community stakeholders (Shell NZ, 2002, p. xii).

2002 reporting

The Review is Shell New Zealand's attempt to demonstrate to you how well we are living up to these principles, and for you to measure our performance against the principles (Shell NZ, 2002, p. xii).

2002 reporting

The essence of triple bottom line reporting is communicating with stakeholders about the company's social, environmental and economic performance (The Warehouse, 2002, p. 7).

2002 reporting

Over time these [reports] will provide a valuable record of our sustainable development journey and hopefully provide you some insight into how we think about our business and efforts to "balance" the triple bottom line of economic, social and environmental performance viewed from the perspective of our key stakeholders: shareholders, suppliers, customers, team members and the community (The Warehouse, 2002, p. 2).

2002 reporting

The Warehouse has chosen to report its journey toward sustainable development using the Global Reporting Initiative (GRI) (http://www.globalreporting.org) which is a long-term, multi stakeholder, international undertaking whose mission is to develop and disseminate globally applicable sustainability reporting guidelines for voluntary use by organisations reporting on the economic, social and environmental dimensions of their activities, products and services. The Warehouse has adopted many of the principles from the GRI 2002 draft Guidelines in the preparation of this report. The reason why we haven't reported separately for the environment, social and economic performance is that reporting by our five stakeholder groups gives the reader a clearer account of the impact on these groups (The Warehouse, 2002, p. 7).

2002 reporting

This is our second Sustainability Report. We have selected not to repeat the general information supplied in our first report – to do with the details of our vision, commitments, corporate governance and stakeholder relationships. Instead we are providing an overview of performance in each of our six Key Performance Areas:.... (URS NZ, 2002, p. 5).

2002 reporting

Sustainability or triple bottom line reporting: Accounting for the environmental, economic and social performance of an organisation (Waste Management NZ, 2002, p. 32).

2002 reporting

The Board has pleasure in presenting the annual report to shareholders for 2002 and you will note we have taken further steps down the path to sustainability reporting (Watercare Services, 2002, p. 17).

2002 reporting

This report is a logical continuation on the investment we made in 2000 with the release of our first public environmental performance report prepared by independent expert Guy Salmon, Executive Director of Ecological Foundation. It is an extension of that landmark document, with even more comprehensive environmental data and the inclusion of social information for the first time (Watercare Services, 2002, p. 26).

2002 reporting

During the year there have been several awards. The highlight was the Special Award for Environmental Reporting in the Australasian Reporting Awards, the first New Zealand company to attain such an honour. In the Institute of Chartered Accountants of New Zealand Annual Reporting Awards we took first place in the Public Sector Entities – Local Government category. Our respect for the environment was...
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<thead>
<tr>
<th>Year</th>
<th>Reporting</th>
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<tbody>
<tr>
<td>2002</td>
<td>Watercare has been honoured in the past for its environmental reporting, but the increasing focus on sustainable development has ensured that the company does not rest on its laurels (Watercare Services, 2002, p. 20).</td>
</tr>
<tr>
<td>2002</td>
<td>This year’s report has been prepared in accordance with the 2002 Global Reporting Initiative Guidelines. Watercare believes that this report is a true and fair representation of its sustainability performance (Watercare Services, 2002, p. 10).</td>
</tr>
<tr>
<td>2003</td>
<td>The report is a celebration of our successes as well as acknowledgement of areas we have fallen short (BP NZ, 2003, p. 2).</td>
</tr>
<tr>
<td>2003</td>
<td>City Care remains an active member of the New Zealand Business Council for Sustainable Development, and in the last year played a major role in the development of the council’s highly regarded guides to Sustainable Development Reporting and Youth Employment (City Care, 2003, p. 17).</td>
</tr>
<tr>
<td>2003</td>
<td>We have developed the key indicators in this performance report with reference to the Global Reporting Initiative guidelines and literature produced by the NZ Business Council for Sustainable Development (City Care, 2003, p. 18).</td>
</tr>
<tr>
<td>2003</td>
<td>The Global Reporting Initiative (GRI) is a multi-stakeholder process and independent institution whose mission is to develop and disseminate globally applicable Sustainability Reporting Guidelines – refer <a href="http://www.globalreporting.org">www.globalreporting.org</a> (City Care, 2003, p. ?)</td>
</tr>
<tr>
<td>2003</td>
<td>We helped seven members of the NZ Business Council for Sustainable Development (including Fonterra, DB Breweries, Ports of Auckland) to develop triple bottom line (TBL) reports. Half of the 20 organisations that we have assisted in the past 2 years have already published such reports. One of those (Port of Tauranga) received a commendation for its TBL reporting in the Institute of Chartered Accountants (ICANZ) awards this year (Landcare Research, 2003, p. 27).</td>
</tr>
<tr>
<td>2003</td>
<td>This company profile includes our first steps towards a sustainable development report in which Living Earth intends to benchmark and report its economic, environmental and social performance (Living Earth, 2003, p. cover).</td>
</tr>
<tr>
<td>2003</td>
<td>Meridian has incorporated some of the indicators recommended in the Global Reporting Initiative (GRI) sustainability reporting guidelines in this report, and they are listed below with references to specific pages (Meridian Energy, 2003, p. 105).</td>
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<td>Year</td>
<td>Reporting</td>
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<td>2003</td>
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<td>2003</td>
<td>reporting</td>
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has grown during this time and the 2003 Annual Report has a heightened emphasis on sustainability performance (Ports of Auckland, 2003, p. 1).

2003 reporting This reporting is to inform our stakeholders of the progress we have made in improving our sustainable development (environmental, social and economic) performance (Sanford, 2003, p. 56).

2003 reporting We are a foundation member of the New Zealand Business Council for Sustainable Development (NZBCSD) and champion or participate in group projects such as Sustainable Schools, Youth Employment Initiative, Economic Incentives for Sustainable Development, and the Sustainable Supply Chain project. The development of this report has been a result of the NZBCSD implementing a sustainable development reporting programme (Sanford, 2003, p. 56).

2003 reporting Last year’s sustainable development report won the Institute of Chartered Accountants of New Zealand sustainability report award for a listed company. This recognition is another indication that the performance of the Company is heading in the right direction and on the road to becoming a truly sustainable company in the 21st century (Sanford, 2003, p. 56).

2003 reporting Shell publishes these reports because we are committed to an open and honest dialogue with the many stakeholders we interact with every day (Shell NZ, 2002/2003, p. 3).

2003 reporting We are committed to having our reports independently verified to ensure that Shell in New Zealand is open, honest and transparent (Shell NZ, 2002/2003, p. 3).

2003 reporting Sustainable development and Triple Bottom Line reporting simply reflect our intention as an organisation to act in a manner that preserves and helps improve the quality of life and environment for generations to come. Because we touch the lives of so many people, we at The Warehouse have a fantastic opportunity to make a positive difference. We also have a responsibility to understand the impact we make on people and the environment (The Warehouse, 2003, p. 3).

2003 reporting The Global Reporting Index continues to guide the manner in which we have presented this report although it does create some duplication of content from our Annual Report. In the future we are looking to more complete integration of both reports (The Warehouse, 2003, p. 2).


2003 reporting We have continued our work with the New Zealand Business Council for Sustainable Development (NZBCSD) and as a member of this group we have participated in a number of events, including the “Sustainable Development Reporting learning group” and the “Sustainable Supply Chain” project with other member companies (The Warehouse, 2003, p. 27).

2003 reporting In previous years we have not reported on our wider economic
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<tr>
<th>Year</th>
<th>Reporting Year</th>
<th>Reporting Details</th>
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<tr>
<td>2003</td>
<td>reporting</td>
<td>Impacts. In recognition of developing practice in sustainability reporting and with a growing understanding of what is of interest to stakeholders we have expanded our economic reporting this year. We acknowledge that this is just a beginning (URS NZ, 2003, p. 19).</td>
</tr>
<tr>
<td>2003</td>
<td>reporting</td>
<td>This is our first Sustainable Development Report. We know there are vast opportunities for Vodafone to make further sustainable differences from an economic, environmental and social perspective (Vodafone, 2002-2003, p. 23).</td>
</tr>
<tr>
<td>2003</td>
<td>reporting</td>
<td>This is our first report card on ourselves, it’s the facts, warts-and-all. And the reality is, we’ve got a long way to go in some areas. In other areas, we’ve done quite well. We’ll tell it how it is. Straight up and transparent (Vodafone, 2002-03, p. 2).</td>
</tr>
<tr>
<td>2003</td>
<td>reporting</td>
<td>You get to judge how successful we are. Our aim is to put this report into your hands every year so you can watch our progress—and maybe even be part of our progress. Either way, pledging to document the journey is part of the commitment we are taking on. A line in the sand. A stake in the ground (Vodafone, 2003, p. 3).</td>
</tr>
<tr>
<td>2003</td>
<td>reporting</td>
<td>Glossary (Waste Management NZ, 2003, p. 24). Sustainability or Triple Bottom Line Reporting Accounting for the environmental, economic and social performance of an organisation. Eco-efficiency The relationship between economic output (product, service or activity) and the environmental impact caused by production, consumption and disposal. Eco-efficiency is increased when environmental impact is reduced and the shareholder value of the enterprise is increased. Ecological Footprint A measure of the impact that, say, an individual, city or business makes on the environment. It is often calculated by determining how much land and water area needs to be occupied to produce all the resources consumed and to take in all the waste generated.</td>
</tr>
<tr>
<td>2003</td>
<td>reporting</td>
<td>Watercare has set out to make its reporting directly comparable internationally. Watercare reports against global reporting initiative indicators (GRI). Global reporting initiative indicators are a set of indicators against which companies report and which allow international comparisons of performance in environmental, social, and economic performance. The GRI indicators were developed in the 1990’s by the United States-based Coalition for Environmentally Responsible Economies. A guide to Watercare’s 2002-03 performance against the GRI indicators in this inside back cover of this report. Watercare was also the first New Zealand company to apply the International Accounting Standards Generally Accepted Accounting Practice in its annual report (IAS GAAP)... An article in the Institute of Chartered Accountants of New Zealand Journal commended Watercare for its willingness to apply the international standard and the local one, saying that Watercare is actively increasing the quantity of information available to readers of its reports. Watercare reports against GRI and IAS GAAP voluntarily and does so to provide the basis for comparison with similar companies and to encourage the wider use of international reporting standards. For the first time, URS New Zealand Ltd, which audits this report (except the financial section), has conducted the audit in accordance with Assurance Standard AA1000, an assurance...</td>
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</table>
standard that is designed to capture overall organisational performance in sustainability. AA1000 has been designed to complement GRI, against which Watercare also reports (Watercare Services, 2003, p. 82).

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<th>2003 reporting</th>
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<tr>
<td>This is not a glossy document to be handled carefully and put on a shelf. It is a philosophy; a way of thinking, being and acting. And just as we are not infallible so this is not immutable. It can change and so can we. So we invite your comment. If you wish to praise, prod or reproach, about anything that we have said here, or not said, please contact me and I will deal with it personally (Westpac, 2003, p. back cover, director of corporate affairs).</td>
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Appendix F: Related Research Papers I Have Published


The triple bottom line:

benchmarking New Zealand's early reporters
By Markus J. Milne, Helen Tregidga and Sara Walton

Reflecting the diversity of public reporting to emerge in Europe during the late 1990s, John Elkington (1997), founder of London-based consultancy SustainAbility, coined the phrase "triple bottom line" to capture the notion that organisations should report not only on their financial performance, but also on their social and environmental performance. Some companies had started to issue stand-alone health, safety and environment (HSE) reports, in which employee and environmental performance information were combined, but Elkington’s phrase appears to have been a catalyst for organisations to start issuing single annual reports in which financial, social and environmental performance are reported together.

The emergence of such reporting practices also spawned a host of other developments including new reporting awards schemes and attempts to standardise such practices. The multi-agency and international Global Reporting Initiative (GRI) was the primary mover in developing final draft standards in 2002 (see www.globalreporting.org).

While corporate New Zealand seemed slow to acknowledge and adopt the practice of corporate environmental reporting, lagging well behind international best practice by about five years, it
A greater number of New Zealand organisations appear ready and willing to leapfrog forward into a new era of triple bottom line reporting.

seems much more ready to take up the practice of triple bottom line reporting. During the 1990s, very few New Zealand companies seemed willing to publicly report their environmental performance, either in conjunction with their financial performance as part of the traditional annual report to shareholders, or in separately prepared reports. As Milne et al. (2001) noted, New Zealand performed poorly in international surveys of corporate environmental reporting and a series of articles appeared, lamenting the impoverished state of such reporting (e.g., Gilkison, 1995, 1996, 1997, 1998; Gilkison and Ensor, 1999; Milne and Owen, 1999). Using a "model" report, Milne et al. (2001) went on to survey corporate managers' attitudes to such reporting and optimistically reported that things seemed set to change within the next three years. Well, three years on, things have changed quite considerably.

For one thing, the upsurge in the interest and practice of organisations publicly reporting performance other than traditional financial performance has not been confined to reporting environmental performance. Instead, it has expanded to include social and economic performance. While corporate environmental reporting took hold in Europe from about 1990, it was not until the mid-1990s that a number of European companies (e.g., The Body Shop, The Co-operative Bank, Traidcraft, BP and Shell) expanded their public reporting to include separate social and ethical accounts (Adams et al., 1995, 1998; Gonella et al., 1998; Gray, 2001). The contents of social reports vary, but they typically focus on statements of organisational values and ethics, the results of social audits and the results of stakeholder dialogue (Gonella et al., 1998; Wheeler and Sillanpää, 1997). It was also during the mid-1990s that another London-based consultancy, AccountAbility, sought to promote and standardise social and ethical accounting and reporting through the issuance of its AA1000 Social Accounting Standards (ISEA, 1999). Although the UK environmental reporting awards scheme was introduced as early as 1991, the UK social reporting awards scheme was introduced in 1999. Again, however, evidence from New Zealand reveals a lack of interest in stand-alone social reporting and auditing, other than among a small group of not-for-profit community organisations (Low and Davenport, 2001).

With the development of separate social and environmental reporting practices, it was not long before European organisations started to report such information in a single report along with their financial information. Despite New Zealand organisations' early reticence to engage and develop separate environmental or social reporting practices, developments and activities on a number of fronts suggest a greater number of New Zealand organisations appear ready and willing to leapfrog forward into a new era of triple bottom line reporting.

PROMOTING TRIPLE BOTTOM LINE REPORTING IN NEW ZEALAND

In part, the New Zealand Business Council for Sustainable Development (NZBCSD) can take substantial credit for energising the development of triple bottom line reporting. Founded in 1999, the 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). One of the conditions of council membership is accepting a commitment to publicly release a triple bottom line (TBL) report within three years, but the council has been far more proactive than that. A key project since its inception has been the promotion of TBL reporting or what it prefers to call "sustainable development reporting".

An early council pronouncement, Corporate Reporting on Sustainable Development (1999), acknowledged a range of possible frameworks for reporting corporate social and environmental performance, and a range of possible reasons for organisations to do so. In conjunction with the Ministry for the Environment, a subsequent programme was implemented to support several members in developing their reporting processes, leading to The NZBCSD Sustainable Development Reporting Guide for New Zealand Business (2001), released along with a report on the eight pilot case studies of TBL reporting implementation. These reports have been publicly released as part of a Business Guide to Sustainable Development.
The NZBCSD guidelines have tended to coalesce around the international developments of the AA1000 Social Accounting Standard and the Global Reporting Initiative.

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 “promote eco-efficiency, innovation, and entrepreneurship” (NZBCSD, 1999, 2001, 2002). Such a position has undoubtedly shaped the development of its “business case” for TBL reporting, its guidelines and, most likely, the subsequent content of the reports by its members. Its business case for TBL reporting, for example, is clearly entity-focused, strongly argued on economic grounds, and appeared in the 2001 guide as simply:

- 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 sustainability

Even the latter two aspects to the case, which at least hint at some wider notion of responsibility and accountability to society, were tightly presented in terms of their economic and instrumental value to the reporting organisation. Such reporting, we are told, “… 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”, and such reporting can “assist businesses in identifying opportunities for reducing waste, and thereby costs …” The touted benefits from TBL reporting are strongly couched in terms of increased financial returns, enhanced reputation and reduced risk for the organisation.

Another key promoter has been New Zealand Businesses for Social Responsibility (NZBSR), a group founded in August 1998. This group, which recently merged with the Auckland Environmental Business Network to become the Sustainable Business Network (see www.sustainable.org.nz), has focused on smaller organisations. The NZBSR’s first newsletter contained ample references to sustainability, social and environmental accountability and the triple bottom line.

With support from the Ministry for the Environment, the group has produced a guide on TBL reporting for smaller organisations (see www.sustainable.org.nz/resource.asp?id=12). The Ministry itself has recently released a report on a pilot project to investigate the value of TBL reporting among public sector agencies, including central government agencies and local government groups such as regional and city councils (see www.mfe.govt.nz/publications/ser), as well as its own TBL report in 2003.

Other recent key generators of interest in TBL reporting are business and accountancy consultancies. Deloitte Touche Tohmatsu, PricewaterhouseCoopers, KPMG and others, for example, reveal a host of references to the triple bottom line and sustainability, and how businesses can reap the benefits of competitive advantage, enhanced efficiency and reputation, and reduced risk and liability from embarking on such a reporting programme. KPMG (2002) recently dedicated its “model annual report” a guide to producing an annual report to the triple bottom line, telling us that: “Organisations now operate in a world where stakeholders are asking for more transparency and accountability than ever before. Sustainability is the new demand. This is the time of profit with responsibility. The bottom line has changed.” (KPMG, 2002, p.1.)

Reflecting such developments, the Institute of Chartered Accountants of New Zealand established a taskforce to investigate TBL reporting and released
The position on sustainable development and the business case for TBL reporting taken by many of these promoters has not gone unchallenged. Key issues in the report, which a new Sustainable Development Reporting Committee is set to pursue, are the extent to which TBL reporting fits within current frameworks for the external reporting of financial information and the status and quality of the auditing of such reports.

Pioneer reporters are also promoting TBL reporting. The Auckland-based local authority trading enterprise, Watercare Services, along with Tasman Pulp and Paper, the then ECNZ and New Zealand Refining were early developers of standalone environmental reports. A winner of the New Zealand environmental reporting awards scheme for seven straight years, Watercare has gone on to develop a stronger commitment to stakeholder reporting and 2001 saw its first triple bottom line report. Landcare Research, the Lincoln-based Crown Research Institute, has also been a standout developer and promoter of TBL reporting. It issued its first TBL report in 2001 and an earlier report on its social and environmental performance won an award for best environmental report. Landcare has also actively promoted TBL reporting in other organisations through the NZBCSD's pilot reporting project.

But the position on sustainable development and the business case for TBL reporting taken by many of these promoters has not gone unchallenged (e.g., Welford, 1997, 1998; Rossi et al., 2000; Dyllick and Hockerts, 2002; Gray and Milne, 2002, 2003; PCE, 2002). There are alternative, broader and more radical perspectives on sustainability and TBL reporting than those acknowledged by the NZBCSD. And even SustainAbility and John Elkington (1997) recognise that:

"At its narrowest, the term ‘triple bottom line’ is used as a framework for measuring and reporting corporate performance against economic, social and environmental parameters. At its broadest, the term is used to capture the whole set of values, issues and processes that companies must address in order to minimise any harm resulting from their activities and to create economic, social and environmental value. The three lines represent society, the economy and the environment. Society depends on the economy – and the economy depends on the global ecosystem, whose health represents the ultimate bottom line." (What is the Triple Bottom Line? SustainAbility, 2002.)

Apart from examining the content of New Zealand's early TBL reports, of some interest is to what extent they follow the narrow or the broader conception of the triple bottom line. The following section outlines a framework for analysis, before applying and reporting on the results of an analysis of eight of New Zealand's earliest triple bottom line reports.

**A FRAMEWORK FOR ANALYSING TRIPLE BOTTOM LINE REPORTING**

UNEP/SustainAbility’s benchmark tool, developed and used in several surveys of international corporate reports (1994, 1996, 1997, 2000, 2002), is used to analyse the content of the New Zealand TBL reports. The tool grounds the study in international standards and compares New Zealand corporate reports to international levels and is similar to those used in other international benchmarking studies (e.g., Kolk, 1999; Morhardt, 2001; Morhardt et al., 2002).

This study uses the 1996-revised edition of SustainAbility’s tool (shown in Figure 1). This particular edition includes clear and complete descriptions of the categories and items along with comprehensive criteria and guidelines for scoring each item. Later versions have become more proprietary and less explicit, and their use is difficult and potentially more subjective (see Higgins, 2001). The 1996 tool comprises 50 reporting items, under the five sections of (1) Management Policies and Systems, (2) An Input/Output Inventory, (3) Finance, (4) Stakeholder Relations and Partnerships, and (5) Sustainable Development.

**Scoring the reports**

With the UNEP/SustainAbility benchmarking instrument, 48 of the 50 reporting items are scored from 0-4. Two are scored as either 0 or 1. This rating (shown in Table 1) is based on the principle that the
FIGURE 1

UNEP/SustainAbility “Engaging Stakeholders” survey instrument 1996 revised version

1 MANAGEMENT POLICIES AND SYSTEMS
1. Top Management Statement
2. Environmental Policy
3. Environmental Management System
4. Responsibility & Accountability
5. Environmental Auditing
6. Goals & Targets
7. Legal Compliance
8. Research & Development
9. Awards*
10. Verification
11. Reporting Policy
12. Corporate Context

2 INPUT/OUTPUT INVENTORY
Inputs
13. Material Use
14. Energy Consumption
15. Water Consumption
16. Clean Technology
17. Health & Safety
18. Accidents & Emergency Response
19. Risk Management & EIAs
20. Land Contamination & Remediation
21. Stewardship of Ecosystems

Outputs
22. Waste Minimisation
23. Air Emissions
24. Water Effluents
25. Noise & Odours
26. Transportation
27. Life-Cycle Design & Assessment
28. Environmental Impacts
29. Product Stewardship
30. Packaging

3 FINANCE
31. Environmental Spending
32. Environmental Liabilities
33. Market Solutions & Instruments
34. Environmental Cost Accounting
35. Charitable Contributions*

4 STAKEHOLDER RELATIONS AND PARTNERSHIPS
36. Employees
37. Legislators & Regulators
38. Local Communities
39. Investors
40. Suppliers & Contractors
41. Customers & Consumers
42. Industry Associations
43. Environment Groups
44. Science & Education
45. Media
46. Mana Whenua†

5 SUSTAINABLE DEVELOPMENT
47. Technology Co-operation
48. Global Environment
49. Global Operating Standards
50. Visions, Scenarios, Future Trends

All items are scored from 0-4, except those marked with *, which are scored 0 or 1. To acknowledge Māori culture within New Zealand's context, we added an extra item, labelled "Mana Whenua†", to the section “Stakeholder relations and partnerships”. This item carried a maximum score of 4, equivalent to the other stakeholder groups. To balance this addition and keep the total possible score at 194, the item "Global Development Issues" was omitted from the fifth section, "Sustainable Development", as this was considered covered by the item "Global Operating Standards".

TABLE 1

<table>
<thead>
<tr>
<th>Score</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>No coverage</td>
</tr>
<tr>
<td>1</td>
<td>Minimum coverage, little detail</td>
</tr>
<tr>
<td>2</td>
<td>Detailed and honest, including company shortcomings and commitments</td>
</tr>
<tr>
<td>3</td>
<td>Commitment to and progress toward sustainable development in core business</td>
</tr>
<tr>
<td>4</td>
<td>Commitment to and progress toward “triple bottom line” of sustainable development in core business plus benchmarking against competition and/or best practice in other sectors</td>
</tr>
</tbody>
</table>

The problem with calculating aggregated scores for TBL reports is that they shift attention away from what is and what is not being reported. More complete and comprehensive the information relating to a given reporting item, the higher the score that it is given. A score of 0 indicates that the element was not reported, while a score of 4 indicates comprehensive coverage. While the scoring system gives the appearance of the items being scored along a continuum, Jones and Alabaster (1999) point out that the scoring system in fact uses a nominal scale, or at best an ordinal one. Essentially, the report content is scrutinised for evidence of each of the 50 items, which is then classified into one of five possible and mutually exclusive categories.

Jones and Alabaster (1999) make the point that reporting aggregate or average scores for given items or sections (as SustainAbility does in its benchmark surveys) may be misleading. Jones and Alabaster argue it is more appropriate—and, in fact, it is more useful from an analytical viewpoint—to report the disaggregated frequencies. The problem with calculating aggregated scores for TBL reports is that they shift attention away from what is and what is not being reported, and from the “level of quality” of the items that are being reported. Similar mid-level aggregate scores for two reporters, for example, could obscure that one of them reports on only a narrow range of items, but in much detail, while the other covers all items, but in vague rhetoric. Similarly, aggregate scores could obscure that individual reporters were failing to address particular or even most stakeholders. Aware of these issues, both aggregate scores and disaggregated frequencies are reported for this study.

The scoring system requires subjective interpretation and to implement it, a common set of interpretative heuristics is developed. “Commitment to and progress toward ...”, the category scoring 3, for example, requires evidence of statements of definitive targets and measurement of performance against those targets. Similarly, the category scoring 4 requires evidence of targets and performance measurement plus reference to the measurement of performance against that of other organisations in their sector. While it is also possible to note levels of detail in the reporting either against targets or otherwise, judging the honesty of such reporting is far more problematic, if not impossible. Consequently, while heuristics help to reduce the subjectivity involved in analysing the report content, they do not entirely eliminate it.

To further alleviate some of the subjectivity associated with analysing the reports, two reviewers scored each of the eight reports independently using the agreed heuristics. The process started with several thorough readings over each report to get a sense of the layout, terminology and breadth of the report. The next stage involved scoring the reports. This involved going through the table of items one by one and finding evidence of them within the report and ranking them on the nominal scale from 0-4. Once each reviewer had assessed all reports against the framework and individual scores had been ascertained, the figures were compared and discussed.

To assess any potential bias in the scoring of the two coders, the scores provided on the 400 pairwise decisions of the two coders (i.e., 50 items across eight reports) are compared. The results indicate that of the 400 decisions, the two coders agree on 269 (67 per cent) of the decisions. Of the 131 (33 per cent) disagreements, these are limited in all but four (one per cent) cases to disagreements of only one scoring category. Analysis of the 131 disagreements reveals that in 87 (66 per cent) cases Scorer 2 gave a lower score and in 44 (33 per cent) cases Scorer 1 gave a lower score. This indicated that the disagreements were not random and that Scorer 2 was the more demanding. Further analysis also reveals greater levels of disagreement are likely to occur over the narrative sections of the benchmark and over the more experienced and higher scoring reporters, reflecting to some extent disagreement over the more subjective higher scoring criteria (e.g., awarding a score of 2, 3 or 4).

This analysis provides some indication that the interpretation of the scoring categories is reasonably consistent across the two scorers, but it also reveals differences. When analysing the benchmark results, more reliance can be placed on the relative performance of the reporters as judged by a given scorer than across scorers. And, in the absence of the use of common interpretive policies,
comparisons across multiple scorers will be even less reliable. Where the same scorers are used, analysis through time can also provide reliable indications of the extent to which TBL reporting is improving for given reporters. Due to the levels of discrepancy, scores from both independent reviewers are analysed in the results section below. Complete sets of the disaggregated scores for both scorers for all reports were made available to the reporters concerned and are also available to interested readers on request from the authors.

**BENCHMARKING NEW ZEALAND'S EARLY REPORTERS**

**The reporting companies**

In late 2001, eight TBL reports from companies belonging to the NZBCSD were located. At that time, the authors were unaware of any other New Zealand companies producing TBL reports. The companies come from diverse industries and vary in terms of size, organisation and ownership. The reporting history of companies also varies. Although a first attempt at any sort of TBL reporting for Hubbard Foods, Mighty River, Urgent Couriers and The Warehouse, the others (Meridian, Sanford, Landcare and especially Watercare) had previously issued stand-alone reports on at least their environmental performance. Table 2 profiles the eight reporters included in this study.

**The benchmarking results**

Overall, the results indicate that the companies are moving toward TBL reporting with many covering all three areas – social, environment and economic. The study, however, also identifies considerable variability in report coverage and quality. To provide some indication of the overall level of reporting, but noting its limitations, this study starts by conveying the overall aggregate report scores using SustainAbility’s categories for overall report scores (e.g., Bottom Crawler, etc.). Table 3 shows two clusters of reports. Firstly, the majority of the reports are categorised as “Ultra Narrow” and “Not So Hot”, indicating reports from an early and embryonic process. Secondly, Watercare

---

**TABLE 2**

<table>
<thead>
<tr>
<th>COMPANY</th>
<th>REPORT TITLE</th>
<th>SECTOR</th>
<th>PERIOD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hubbard Foods</td>
<td>Triple bottom line</td>
<td>Consumer products</td>
<td>2001</td>
</tr>
<tr>
<td>Landcare Research</td>
<td>Annual report</td>
<td>Research and consulting</td>
<td>2001</td>
</tr>
<tr>
<td>Meridian Energy</td>
<td>Sustainability report</td>
<td>Electricity utility</td>
<td>2001</td>
</tr>
<tr>
<td>Mighty River Power</td>
<td>Sustainability report</td>
<td>Electricity utility</td>
<td>2001</td>
</tr>
<tr>
<td>Sanford</td>
<td>Triple bottom line</td>
<td>Fisheries</td>
<td>2000-01</td>
</tr>
<tr>
<td>Urgent Couriers</td>
<td>Sustainable development</td>
<td>Courier</td>
<td>2001</td>
</tr>
<tr>
<td>The Warehouse</td>
<td>Triple bottom line</td>
<td>Retail</td>
<td>2001</td>
</tr>
<tr>
<td>Watercare Services</td>
<td>Sustainable development</td>
<td>Wastewater treatment</td>
<td>2001</td>
</tr>
</tbody>
</table>

**TABLE 3**

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>TOTAL SCORE</th>
<th>COMPANIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trailblazers</td>
<td>121-140</td>
<td>Watercare Services; Landcare Research</td>
</tr>
<tr>
<td>New Benchmarks</td>
<td>101-120</td>
<td></td>
</tr>
<tr>
<td>State-of-the-Art</td>
<td>81-100</td>
<td>Urgent Couriers; Meridian Energy; The Warehouse</td>
</tr>
<tr>
<td>Pressing Hard</td>
<td>61-80</td>
<td>Sanford Fisheries; Hubbard Foods; Mighty River Power</td>
</tr>
<tr>
<td>Not So Hot</td>
<td>41-60</td>
<td></td>
</tr>
<tr>
<td>Ultra Narrow</td>
<td>21-40</td>
<td></td>
</tr>
<tr>
<td>Bottom Crawler</td>
<td>0-20</td>
<td></td>
</tr>
</tbody>
</table>
Services and Landcare Research are clearly standout reporters. Their classification as “New Benchmarks” identifies them not only as leaders in this sample, but also as two reporters with an international pedigree.

For each of the reporters, Figure 2 provides a breakdown of the total items covered and in which qualitative category of disclosure as determined by Scorer 1, the scorer providing the least harsh assessment. Figure 2 shows, for example, that both Hubbard Foods and Mighty River fail to provide any disclosure on nearly half or more of the 50 items and that they, along with Sanfords, rarely provide any disclosure that gets beyond minimum coverage. These three companies provide “detailed and honest” or better-quality levels of disclosure on less
than 10 of the 50 reporting items contained in the UNEP/SustainAbility framework. These results seem consistent with Higgins’ (2001, p.74) study of Hubbard’s first TBL report in which he observes that “... the report is of little practical value or use to the organisation or its stakeholders”.

The Warehouse and Urgent Couriers show similar levels of report development to each other with at least “minimum coverage” on about 30 items and about half of these items receiving “detailed and honest” coverage. Notably, only Watercare Services and Landcare Research really break into the higher-quality categories of evidencing “commitment and progress” and “benchmarking” with about 40 per cent of the overall 50 items being in these higher categories. Figure 2, however, also shows that for both these companies about 30 per cent of the items contained in the UNEP/SustainAbility framework receive no or minimum coverage.

Despite Scorer 2 being more demanding, Figure 3 reveals a similar pattern of analysis. This time, however, it shows how Hubbard and Meridian fall even further back, along with both Mighty River Power and Sanfords. Clearly, the better disclosers are those with substantial numbers of items appearing in the two right hand columns of Figures 2 and 3, and few or none in the left-hand columns. The only two companies to even begin to approach this according to both scorers are Landcare and Watercare.

Further insights into New Zealand’s TBL reporting practice can be gained from examining the most and least disclosed items from the UNEP/SustainAbility scorecard. This is shown in two ways: by focusing on the whole sample and by examining the reporting of individual reporters on each section (e.g., management systems, input/output, finance, etc.) of the scorecard.

The overall sample results, based on the classification of each item by both scorers, shows that only 13 of the 50 items are judged by both scorers to be at least of a “detailed and honest” standard of disclosure in at least half of the eight reports they jointly scrutinise. In other words, 75 per cent of the reporting items do not reach at least a level of “detailed and honest” disclosure in most of the reports examined. Table 4 also reveals that those items that are most disclosed to a detailed and honest level mostly come from Section 1 (Management policies and systems) and Section 4 (Stakeholder relations and partnerships) of the UNEP/SustainAbility scorecard. Least disclosed sections overall are those on Finance, Sustainable Development and, to some degree, Input/Output items.

Individual section analysis by company reveals at least “minimum coverage” on the majority of the items from the Management Policies and Systems section. This section was the best disclosed with three companies (Landcare, Urgent Couriers and Watercare) providing at least “detailed and honest” disclosure on at least half of the items in this section. Landcare and Watercare also provide examples of best practice by scoring into the upper two categories “commitment and progress” and “C&P with benchmarking” on the majority of items in this section.

**TABLE 4**

<table>
<thead>
<tr>
<th>Item</th>
<th>Score*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Context</td>
<td>Management Policies &amp; Systems</td>
</tr>
<tr>
<td>Employees</td>
<td>Stakeholders</td>
</tr>
<tr>
<td>Top Management Statement</td>
<td>Management Policies &amp; Systems</td>
</tr>
<tr>
<td>Reporting Policy</td>
<td>Management Policies &amp; Systems</td>
</tr>
<tr>
<td>Waste Minimisation</td>
<td>Input-Output Inventory</td>
</tr>
<tr>
<td>Local Communities</td>
<td>Stakeholders</td>
</tr>
<tr>
<td>Science &amp; Education</td>
<td>Stakeholders</td>
</tr>
<tr>
<td>Environmental Auditing</td>
<td>Management Policies &amp; Systems</td>
</tr>
<tr>
<td>Legal Compliance</td>
<td>Management Policies &amp; Systems</td>
</tr>
<tr>
<td>Verification</td>
<td>Management Policies &amp; Systems</td>
</tr>
<tr>
<td>Material Use</td>
<td>Input-Output Inventory</td>
</tr>
<tr>
<td>Energy Consumption</td>
<td>Input-Output Inventory</td>
</tr>
<tr>
<td>Mana Whenua</td>
<td>Stakeholders</td>
</tr>
</tbody>
</table>

*This is determined by counting the number of times a given item was classified as at least being of “detailed and honest” disclosure by the two scorers across the set of eight reports. The maximum possible score for any item, then, is 16. "Awards" and "Charitable Contributions" are exceptions where the score is based on the number of times they were classified as being disclosed. Again, the maximum score is 16.
What is also clear is that “leading” international reporters are not that good – well, at least when compared to the complete benchmark.

Disclosure on the Stakeholder Relations (Section 4) and Input/Output (Section 2) sections is patchy. Neither Hubbard Foods nor Mighty River Power provide any disclosure on the majority of items in the Input/Output section and only Landcare and Watercare provide at least “detailed and honest” disclosure on the majority of the 18 items in Section 2. Mighty River and Urgent Couriers fail to provide disclosure on the majority of the Stakeholder items and no company manages to reach the upper two categories for the majority of the items in this section. Landcare, Watercare and The Warehouse, however, provide best practice examples with at least “detailed and honest” disclosure on identifying key stakeholders, interacting with them to gain their input and considering them in decision-making.

Sections 3 (financial aspects of social and environmental performance) and 5 (company’s consideration of the global environment) are the lowest scoring sections. There are no examples of best practice from the finance section and five companies (Hubbard, Meridian, Mighty River, Sanfords and The Warehouse) provide no disclosure beyond minimum coverage in Section 5.

**International comparison**

Watercare and Landcare represent New Zealand’s best TBL practice. This is not a surprise. Both companies have previously received national reporting awards and reported on environmental and social issues for a number of years. But how do these reporters stand up to international practice? Based on comparisons with top international reports issued in 2001 by British Telecom, The Co-operative Bank, British Airways Authority, Novo Nordisk and Royal Dutch/Shell International, Watercare and Landcare stand up well in respect of Sections 1 and 4, but both place well behind with respect to Sections 3 and 5. Landcare also falls behind to some extent with respect to Section 2. Typically then, even among New Zealand’s leading reporters, major gaps exist in the level of financial information presented on social and environmental spending, the scope or focus of the reports to wider global issues, and on some quantification of performance reporting. And these are not just observations that can be taken from the analysis in this study. The UNEP/SustainAbility 2000 Global Reporters survey placed Landcare at 14th and lagging some 30 points behind the leaders, British Airways Authority and Novo Nordisk. The UNEP/SustainAbility 2002 Trust Us survey placed Landcare outside of a top seven who managed to score more than 50 per cent on the benchmark total.

This international comparison raises questions about other aspects of the state of New Zealand and international TBL reporting. For one thing, there is a major difference in the type of organisation producing top reports. Among New Zealand’s leading reporters are small organisations whose “job” it is to “care” for the land or water. Among leading international reporters, however, are banks, telecoms, airport authorities and pharmaceutical and resource extraction companies, most of which are publicly listed. This begs the question: what are New Zealand’s equivalents doing about reporting the triple bottom line? Moreover, compared to international best practice, the large NZBCSD companies that do report (e.g. The Warehouse, Meridian, Mighty River Power and Sanford) are extremely poor.

What is also clear is that “leading” international reporters are not that good – well, at least when compared to the complete benchmark. They fail to score full or even near to full marks on the UNEP/SustainAbility benchmark tool and, according to the most recent 2002 Trust Us report from SustainAbility, appear to have reached a plateau. With leading international reporters able to do little better than half of SustainAbility’s scorecard and New Zealand’s reporters not able to do even this, what is the future of TBL reporting in New Zealand? Have New Zealand’s top reporters done all they can in the way of reporting on their environmental and social impacts? Is the benchmark tool too difficult and too demanding for them?

One can certainly see that some items in the scorecard might not be relevant to all organisations,
but one can also wonder whether organisations are falling short of the ideal benchmark because of the costs involved in generating the necessary information to report to the next level. For example, benchmarking performance requires not just awareness and measurement of company performance, but also a measure of company performance relative to that of others in your sector. Nonetheless, despite concerns about the upper levels of TBL reporting, one thing seems certain based on the analysis here and that is that most, if not all, of New Zealand's reporters have a long way to go before they need worry about that.

**IMPROVING FUTURE TRIPLE BOTTOM LINE REPORTS**

Overall, organisations can do several things to improve their future triple bottom line reports. For one thing, and this has clearly emerged from the foregoing analysis, they can address the quality and completeness of their reporting. For another, they need to address the assurance, honesty and consistency of their reporting. A good question for any producer of a triple bottom line report to ask is: “Why would anyone want to believe what we have to say about our performance?”

Despite the acknowledged subjectivity involved in using SustainAbility’s benchmark, the analysis presented in this study, we believe, clearly suggests that apart from two organisations, the quality – and, especially, the *completeness* – of many of New Zealand’s early TBL reports are not high. The analysis shows reporters do relatively well in areas that require dialogue (rhetoric) only (e.g., Sections 1 and 4) and tend to do badly in areas where quantification seems necessary (e.g., Sections 2 and 3). The reporters also fail to do well when consideration beyond the organisation is required (e.g., Section 5). Comparisons with top international reporters substantiate these observations and much can be gained in terms of improving reporting practice by focusing on those items that receive poor or no coverage.

A fair and predictable reaction from those organisations providing relatively poor reports is that “it's early days”, and given time they will improve their reporting. Improvement is indeed expected to occur as reporters develop experience, expertise and measurement systems, but evidence from longer-standing international surveys also suggests there will be limits to that improvement. So far, most of the reports cover few stakeholders (typically few beyond employees and local communities) and could easily be accused of cherry-picking elements of news. Where local communities are included, for example, the focus is almost invariably on the organisation’s sponsorship of local community groups and not the negative impacts of its core business. The reports generally ignore the major social issues that arise from corporate activity such as lobbying, advertising, increased consumption, distributions of wealth and so on.

Similarly, while reporters have been quick to tackle energy and waste management issues – typically the win-win issues that produce benefits for both the environment and the financial bottom line – they are less inclined to tackle voluntarily the win-lose issues that involve increased costs or sacrificed financial benefits for environmental benefits. In “scoping” their TBL reports, organisations will ultimately draw their own lines in the sand and the evidence to date suggests most organisations, both in New Zealand and elsewhere, have adopted a rather narrow approach to the triple bottom line. With a voluntary reporting regime, there will be limits to what organisations are willing to report. For some, this is why TBL reports will always remain incomplete reports of organisations' social, environmental and economic performance.

A good question for any producer of a triple bottom line report to ask is: “Why would anyone want to believe what we have to say about our performance?”
No country seems to have passed legislation that requires TBL reports to be independently audited in the same way as it has financial statements and New Zealand is no exception. Completeness, however, is only part of the concern. Also at issue is the extent to which performance that is reported reliably and credibly reflects actual performance. Unfortunately, the record to date of regulating and auditing social and environmental information is very poor. No country seems to have passed legislation that requires TBL reports to be independently audited in the same way as it has financial statements and New Zealand is no exception. The voluntary adoption of verification is patchy, with the standards and practices that have emerged being largely organisation-controlled rather than stakeholder-controlled. Added to this, the “independence” of the verifier often can be called into question and the standard of the audits or verification statements themselves are often of a poor quality and little use to an external stakeholder (e.g., Ball et al., 2000; Owen et al., 1997, 2000, 2001). In many cases, the so-called auditor does little more than the approach adopted in this study and that is to closely scrutinise the content of the TBL reports.

With recent cases such as Enron, WorldCom and Xerox having served to raise alarm bells about the shonky practices of auditing financial information, there is a need to seriously engage with the status and quality of the verification of social and environmental performance information. Clearly, however, more will be needed than simply producing a set of rules and regulations akin to those used to assure the external reporting of financial information. Also required will be a set of auditors with the moral fibre that the organisations they audit so readily claim for themselves.

REFERENCES
KEY READINGS AND SUGGESTIONS FOR FURTHER READING


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

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4 to 6 July 2004  
Singapore
PLAYING WITH MAGIC LANTERNS:
THE NEW ZEALAND BUSINESS COUNCIL FOR SUSTAINABLE DEVELOPMENT AND CORPORATE TRIPLE BOTTOM LINE REPORTING

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 website 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.

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.
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 commonplace to find within the management, organization studies and accounting literature articulations on business and the environment that might be deemed incremental, reformist, conservationist, or “weak” in contrast to others that are considered critical, radical, 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; IIID/DT, 1993; WICE, 1994, NZBCSD, 2001) stress “win-win” solutions: changes that are good for the environment and society, and good for business (i.e., reduced costs, competitive advantage). ‘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).

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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 societies\(^2\), 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. Lomberg (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.

\(^2\) 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.
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 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., Bedel, 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 discretion\(^3\); (ii)

\(^3\) 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
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 environmental and the financial, and the fact that the financial does - and must – dominate (Gray & Milne, 2004). Discussion or (re)presentations of sustainability in TBL reports and elsewhere, however, may equally 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 radical and 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. More radical 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), 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 true for quoted companies whose quarterly earnings will be watch 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.
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.”

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. 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

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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
from the Parliamentary Commissioner for the Environment’s Office (PCE, 2002). Entitled Creating Our Future: Sustainable Development in New Zealand, the report provides an extensive and radical look at sustainability. In the preface, the report suggests:

The fundamental task in front of us over the coming decades is to redesign our socio-political-economic system in ways that reintegration 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 on 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.

**APPRAOCH**

In accordance with what is commonly referred to as the ‘linguistic turn’ in social theory (Alvesson & Karreram, 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

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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, 1980) to make reports to the New Zealand parliament.
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 varied. 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.

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

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).

[Insert Figure 1 about here]

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 forum, 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?"

[Insert Figure 2 about here]

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.

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

...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

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

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).

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

contributing to sustainable development, reducing costs, benchmarking, and gaining competitive advantage. (see, Triple Bottom Line Advisory Service, Landcare Research, www.landcareresearch.co.nz).
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:


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. 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.

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”.


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).

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, Lancare 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, p4). 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 throughout 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” (2000/2001 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 more radical and 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. 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.”\(^\text{13}\)

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

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).
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. 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, 1950, 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”.

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” 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 multivectored, 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,

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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.

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.
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 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
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 ascendency, 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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**REPORT WEBSITES**


Mighty River Power 2001 Sustainability Report [www.mightyriverpower.co.nz/](http://www.mightyriverpower.co.nz/)


Figure 1:

[Diagram showing Sustainable New Zealand Scenario, with ECONOMY, ENVIRONMENT, and SOCIETY overlapping]

- **ECONOMY**: Knowledge-intensive, Responsive, Niche-focused, Clustered
- **ENVIRONMENT**: Stretch goals for: Waste reduction, Air and water quality, Energy efficiency, Biodiversity, Restoration
- **SOCIETY**: Kiwis are confident & entrepreneurial, New Zealand For Ever, Everyone walks the talk

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

Figure 2:

**We see sustainability as an holistic concept**

A healthy and diverse ecological system that continually performs life-sustaining functions and provides other resources.

A healthy and diverse economy that adapts to change, provides long term security, and recognises social and ecological limits.

A social foundation that provides health, fosters participation, respects cultural diversity, is equitable, and considers the needs of future generations.

Source: Leadership Forum, NZBCSD Website
NZBCSD Project Structure

From Sustainable Management to Sustainable Development: a Longitudinal Analysis of a Leading New Zealand 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. Since 1995, Watercare Services Ltd, an Auckland-based water utility, has been an award winning environmental reporter. The paper works with all of the organization’s reports since 1993 through 2003 identifying 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 organization's reporting developments. The paper illustrates how, in evolving from environmental reports to sustainable development reports, the organization has (re)constructed itself from one that sustainably manages resources to one that practices sustainable development. The implications of these developments are explored in terms of the literature on ‘capture’ and organizational change. Copyright © 2006 John Wiley & Sons, Ltd and ERP Environment.

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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, organizational reports to external stakeholders (i.e. triple bottom line reports, sustainability reports etc.) are principal mechanisms by which organizations position themselves as engaging in dialogue about their social and environmental impacts. In addition, however, we believe they are also principal means by which managers make sense of sustainable development themselves. As such, the reports, and the 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. Organizational communication may be viewed as part of the discursive struggle in which organizations 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 and Lane, 2000; Livesey, 2002). Indeed, some writers argue, increasingly organizations are what they communicate (Cheney, 1992; Christensen and Cheney, 2000).

This study adds insights to the corporate reporting literature on social and environmental issues by critically and historically analysing stand-alone environmental (and now sustainable development) reports published between 1993 and 2003 from New Zealand’s most consistent, and arguably leading, reporter. Between 1995 and 2000, Watercare Services Ltd, an Auckland-based water utility responsible for water supply and wastewater treatment, won annually the award for best environmental reporter. Since 2000, the organization has won or been runner-up for the overall annual reporting award for its sustainable development reports. We examine the language used by Watercare Services 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 organization’s conception of sustainable development and the organization–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 organization itself. Furthermore, in considering the implications of this organization’s discourse of sustainable development, we briefly address the concept of organizational legitimacy, offering a deeper understanding of the role of reporting as a tool for the creation and maintenance of organizational legitimacy with respect to the organization–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 history, 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 vocalized. However, the pairing of the concept of ‘sustainability’ with ‘development’

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

Sustainable development became popularized and positioned as a topic of national and global importance with the release of Our Common Future (WECD, 1987). The report 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: 'development that meets the needs of the present without compromising the ability of future generations to meet their own needs' (WCED, 1987, p. 8). Humans impact the natural environment in many ways, but through business and organizations 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 operationalize, 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 Our Common Future 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). Rio brought together many groups including world leaders, non-government organizations 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 Bruno and Karliner (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.

Two of the most influential business voices 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). 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

*For a comprehensive account of the ICC and its role in constructing a business account of sustainable development, see Eden (1994).
and self-regulation, will give birth to global green capitalism' (Bruno and Karliner, 2002, pp. 26–27). Since the first Earth Summit in 1992, the WBCSD has developed and multiple national branches have been established all over the world.

Established in 1999, the New Zealand branch (NZBCSD) 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, 2004) critically reviewed the NZBCSD’s promotional materials, and the content of eight of its members’ early reports. They concluded (2004, p. 20, emphasis in original)

...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.

Being a prominent coalition of businesses within the New Zealand context and a group of which Watercare Services Ltd is a founding member, the NZBCSD represents an important aspect of the broader institutional context of our reporting organization 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

Research literature on social and environmental accounting has existed since the 1970s, but 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 and Bebbington, 2001, p. 240). Many researchers consider firms and their managers produce social and environmental reports to legitimize themselves in the face of external pressures (e.g., Walden and Schwartz, 1997; Deegan et al., 2002; Patten, 2002) and in the process influence and capture the environmental (and social) debate or agenda (e.g. Larrinaga-Gonzalez and Bebbington, 2001; Owen et al., 1997, 2000; O’Dwyer, 2003). Others, however, see potential in such reporting to encourage activism and enable change (e.g. Ball, 2003, 2005; Ball et al., 2005; Bebbington and Gray, 2001, Dey, 2004). Gray et al. (1995) 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.

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., 1995, p. 231).
Whether or how legitimation and capture come 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 and Gray, 2001; see also Larrinaga-Gonzalez and Bebbington, 2001) and several historical analyses of corporate reports (e.g. Tinker and Neimark, 1987; Campbell, 2000).

While a series of studies provide insights into business conceptions of environment and/or sustainable development (e.g. Gladwin et al., 1995; Starik and Rands, 1995; Bebbington and Thomson, 1996; Fineman, 1996; Weinberg, 1998; Crane, 2000; Springett, 2003), most have not examined closely the manner in which organizations portray greening. Such portrayals arguably indicate how (some) organizational members wish to publicly present their organization's relationships with the environment, and such understandings can potentially affect the perceived performance of the organization and ultimately the behaviours of the organizations' members and those outside the organization (Scott and Lane, 2000). 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. (2004) and Milne et al. (2006). These studies look carefully at the use of metaphors such as caring and transparency, and Milne et al. (2004) identify such themes as measuring-to-manage, journeying, balancing, and caring and sharing in the construction 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.

Approach and Method

The Organization and the Texts

Established in 1992, as a local authority trading enterprise (LATE), Watercare Services Ltd. is a water management utility responsible for the distribution of water and collection of wastewater for six local network operators in the Auckland city region of New Zealand. As such, it is New Zealand's largest water and wastewater company. In dams, pipelines, tanks, tunnels, water and wastewater treatment plants etc, the organization manages over $1.3 billion in assets owned by six city and district councils. Annual turnover from services to over one million people exceeds $160 million. 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. The ownership structure and natural monopoly of the organization may in part make the organization less susceptible to the competitive and growth pressures faced by more conventional businesses that compete in markets. Nonetheless, in recent years an ever growing population in the Auckland region has seen the need for the organization to find additional water supplies, and to upgrade its wastewater facilities.
The texts selected for analysis are the annual environmental and (now) sustainable development reports published by Watercare from its first stand-alone environmental report in 1993 through to 2003. This time period covers both the emergence and the development of the organization’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 — in 1993 the first report is 28 pages long, but by 2003 the final report in this study is 135 pages. The early reports are mainly text documents outlining and discussing the organization’s policies on the environment. Later reports expand on their use of images and diagrams with major changes to report style and layout coming in 2001 and 2002 by way of reporting based on a triple bottom line (TBL), and the adoption of a case study format which introduces reader ‘interest’ stories and provide examples of the organization’s interaction with the environment and society.

Stand-alone environmental and then integrated sustainable development reports are chosen for a number of reasons. While there are limitations to using one form of media when informing studies (see, e.g., Unerman, 2000; Holland and 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, but with the construction of meanings and how, if at all, these have changed. The reports are also a major, if not the main source of communication on the environment from the organization, and a form of communication over which management have control. Furthermore, and of particular importance here, the reports are an enactment of the reality organizations (members) wish to portray. As Tinker and Neimark (1987) identify, ‘Corporate reports are not passive descriptors of an “objective reality” but play a part in forming the world-view of social ideology that fashions and legitimises’ (p. 72).

Method

Consistent with a constructivist position, 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 recognizes the strategic nature of discourse (Hardy and Phillips, 1999; Hardy et al., 2000); that is, the ability for discourse to be mobilized as a strategic resource. We define discourse ‘as a system of texts that bring an object into being’ (Hardy and Phillips, 1999, p. 2).6

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 organization attempted to present the concepts of sustainability and sustainable development and also the relationship between the organization and the environment/society. 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

5From 2001 onwards, Watercare Services Ltd. combined its annual environmental report with its traditional annual financial report.

6In 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 and Neu, 2000). We see the analysis of corporate discourse on the organization–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... ‘constraints, controls and masters us’ (Everett and Neu, 2000, p. 31). In this study we also recognize the reflexive and somewhat inseparable relationship between text and context (see Chalaby, 1996). 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 and Phillips, 1999).

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Table 1: Stages in Watercare Services' stand-alone environmental reporting

<table>
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<th>Stage</th>
<th>Description</th>
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| 1993-1998 | Stage 1. Stating commitment and showing compliance
- Reports titled 'Environmental Reports'
- Resource Management Act (1991) primary influence
- Resource consent process vital
- Monitoring and improving environmental performance central
- 'Sustainable management' of water resources key concept
- Anthropocentric and utilitarian view of environment |
| 1999-2000 | Stage 2. From sustainable management to sustainable development
- Reports titled 'Environmental Reports'
- First mention of 'sustainable development'
- UNEP–SustainAbility Benchmarks (and GRI) key influence
- Social dimensions introduced with expanded set of stakeholders
- Introduction of 'triple bottom line'
- 'Balancing' conflicting stakeholders' demands key concept |
| 2001-2003 | Stage 3. Embracing sustainable development – rationalizing, integrating and positioning
- Reports titled 'Sustainable Development Reports'
- Now integrated 'triple bottom line' reports with financial reports
- GRI major influence
- Sustainable development now a business (economic) imperative
- 'Doing' or 'delivering' sustainability is emphasized
- Positions Watercare Services as 'knowledgeable' and a 'leader' in sustainable development |

attention to the discussion of 'sustainability' and 'sustainable development', the extensive extracts and the identification of influential contextual factors, we were able to map out an evolution of reporting.

Analysis

Table 1 identifies and summarizes the evolution of Watercare’s reporting on the environment and sustainable development, drawing links between the text and context, and presented as three periods or stages of uneven duration. While each stage progresses from, and adds to, the previous one, the fractures between them are characterized 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.7

Stage 1 – 1993-1998: Stating Commitment and Showing Compliance

The reports begin as extended environmental policy statements and then become fairly extensive environmental reports by 1998. References to compliance, commitment and consultation, and the influence of the context, in the form of the Resource Management Act (RMA) 1991, are obvious in these early reports. An early awareness of the business voice and literature on environmental management (e.g. EMAS) in the Watercare construction of the organization–natural environment relationship is clear.

7 We do not present ours as the only possible reading of this development, as we recognize 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 (of our reading).
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 dependent on satisfying the regulatory authorities that the adverse environmental effects are either avoided, remedied or mitigated (p. 8).

Consulting with affected parties of the organization’s operations was also presented as a priority for Watercare in these 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 organization’s interaction with its stakeholders, and aimed to meet a number of objectives, such as to

... avoid and mitigate potentially adverse affects of its operations (Watercare, 1996, p. 31).
... 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 visibly demonstrate a commitment to the environment and to considering the environmental effects of their operations. For example,

Watercare is committed to continuous improvement of environmental performance and also to the community it serves (1995, p. 28). 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 1997, ‘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). The introduction of this legislation just prior to the production of Watercare’s first report, and the need for the organization 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 organization–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 ‘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), 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.

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 minimized 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 organization–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. 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.

Stage 2 – 1999–2000: 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 to be a 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, references to compliance and commitment are present but the main focus and developments are related to 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 now refers to an expanded set of stakeholders, but yet again emphasizes 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 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 need for 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 organization's relationship with the environment and society. This proactive engagement is further demonstrated in 2001 where Watercare Services voluntarily 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. 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. 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–SustainAbility, 1996, 1997, 2000). 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 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 organization 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 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).

Sustainable development is presented largely through the triple bottom line of the environment, society and economy, and the integration of these elements, relying on the concept of balance. 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 minimizing 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 waste-
From Sustainable Management to Sustainable Development

Figure 1. Watercare's sustainability balance

Diagram 1: Sustainability balance

Figure 2. Watercare's 2000 depiction of sustainable development
Source: Reproduced by permission of Watercare Services Ltd. 2000 report, p. 3.

Diagram 2: Watercare's vision for sustainable development

Within this second time period, 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 (now common) depiction of sustainable development shown in Figure 2.

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, unpublished thesis; Milne et al., 2004). 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 that 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.

Indeed, as an established and award winning reporter, Watercare is likely to have had influence on the development of the NZBCSD's reporting guidelines and on other reporters. Tracking Watercare Services' potential influence on the NZBCSD's reporting guidelines and others, however, is difficult. They are certainly acknowledged in the first NZBCSD (1999) draft guidelines as 'Best known in New Zealand for their environmental reports . . . ', and are subsequently acknowledged in the final version of the guidelines (NZBCSD, 2002) as a leading participant (among others) deserving special thanks. That said, however, other key influences on the NZBCSD reporting guidelines include Landcare Research and URS, who facilitated several case studies on member organizations, UNEP–SustainAbility, the GRI and ISEA’s AAI000 Framework, as well as the World Business Council for Sustainable Development. Nonetheless, what we see here both in Watercare’s 1999 and 2000 reports, and the subsequent NZBCSD reporting guidelines, is the significant influence of 'authoritative' guidance from sources such as UNEP–SustainAbility and the GRI in socially constructing 'sustainable development'.


The last three reports also distinguish themselves from the others. These reports are where the organization 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 with the concept of sustainable development, two things occur. First, we suggest there exists an expression 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 rationalized. Second, the constitution of the organization itself as significant is presented in the reports. These 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. Again, the principal vehicle through which this is achieved is the concept of triple bottom line, such that a commitment to sustainable development means

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*Milne et al. (2001, 2003, 2004) 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 organization 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 organization, but 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. Thus, for example, we are told

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

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 benefits in order to cause less disruption to the environment. Notably these are confined to the later reports and 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 emerge. This in part is 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. Such attention ensures notions of sustainable development are being addressed at the highest levels in the organization, but it also means sustainable development is now translated and articulated by those individuals with conventional business logic.

These latter reports reveal two main ways that the organization seeks to achieve sustainability: through ‘better’ management and through improvements to technology and modelling systems. Improving management practices is seen as a means to achieve efficiencies, ultimately resulting in good news for the business and good news for the environment. Technology and modelling systems are seen as both environmentally and organizationally advantageous, a way in which the organization 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).
New, more efficient engines have been installed as part of the treatment plant upgrade (Watercare, 2001, p. 23).

As Springett (2003, p. 82) notes, organizations 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' organizational activities and the impression is given that these initiatives are as much for the benefit of the business as they are for the environment.

During this latter period Watercare also begins to talk more about the identity of the organization in relation to the environment and society, and in so doing positions itself as a leader. In this role, the organization 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 recognised as one of New Zealand's leading practitioners of sustainable business practices (Watercare, 2003, p. 6).

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. Indeed, at times, it seems as if the benefits of Watercare's water management know no bounds. For example

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 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 (Watercare, 2003, p. 74).

During this reporting period we also see a significant shift in the way the organization 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 in Figure 3.

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 organization members' interpretive schemes, however, is debatable. Such morphogenetic (deep seated) change would require change to the organization members' values and beliefs (Gray et al., 1995; Laughlin, 1991) and, as we have noted, such values and beliefs would not seem consistent with a 'business case' for sustainable development. As the organization struggles to 'translate sustainability' - to
use words presented in Watercare's 2003 report — we see evidence that such a conception is not per-
meated throughout the organization's discourse. For example, in the same report Watercare state

Watercare recognises that there are aspects of the natural environment that are fundamental to sup-
porting 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 support-
ing 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

The PCE's (2002; see also Springett, 2003) report singled out the NZBCSD for its weak notion of sus-
tainable 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 ecolog-
cal base of society, humanity and life more generally. Indeed, what is particularly interesting in exam-
ining the origins of the PCE's (2002) use of the concentric representation of sustainability is that it has
always been presented in contrast to, alongside, and as a future (and perhaps ideal) alternative to the ‘weaker’ overlapping circles version. Versions of the diagrams appeared in an earlier PCE discussion paper (PRISM and Knight, 2000, p. 5), in which it is suggested that strong sustainability ‘starts with ecological imperatives’ and ‘challenges the whole economic paradigm within which we operate’. Prior to this, Lowe (1994) and Australia: State of the Environment 1996 (SEAC, 1996) had presented the diagrams, noting that the current ecological crisis arises from the ‘palpably false premise that ecology is part of the economy rather than vice versa’.

Whether the PCE’s (2002) report (or any others) provided the basis for Watercare’s latest use of the sustainability diagram we can only speculate. During this latter period we do 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. Nonetheless, we also see the core underlying business and economic values remain. This is not a surprise given the organization’s conduct along business principles. What it more clearly illustrates, we would suggest, is the manner in which an organization run on such lines seeks to reconcile the irreconcilable (Paehlke, 1999), and in which it can seamlessly change (and appropriate) symbolic representations of sustainability. 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 by Livesey (2002), Springett (2003) and Milne et al. (2003, 2004). 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 organization-based environmental reports. As consecutive winner from 1995 to 2000, Watercare, along with the scheme, received steady attention in the New Zealand accounting practitioner literature (see Gilkison, 1995, 1996, 1997, 1998, 2000, 2002, 2003; Gilkison and 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. The 2000 report, for example, after noting its sixth consecutive award, suggested such awards were a stimulus to continually striving to improve its environmental performance. Similar claims appear in the 2002 report, where Watercare is the recipient of four reporting awards, including ones from Australia and the United States. Watercare’s 2003 report achieved the supreme report award at the 2004 Institute of Chartered Accountants of New Zealand (ICANZ) awards, and was joint winner of the ACCA’s 2003 Australia and New Zealand best ‘sustainability’ report award. We suspect such awards, and their publicity, have been an important contextual factor in motivating the continual development of Watercare’s reporting.

Interestingly, in 2002, and to keep up with developments in practice (see Gilkison, 2002), the environmental reporting award organizers found it necessary to update their criteria to consider ‘sustainable development’ indicators, and ICANZ 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 GRI’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 award
scheme is difficult to judge, but the more important point is that organizations such as Watercare can now win for themselves considerable accolades for reporting on their ‘sustainable development performance’.

To draw implications from our analysis we return to the work of Gray et al. (1995), Owen et al. (1997) and several others. The concern of Gray et al. (1995, p. 231) is whether social and environmental accounting/reporting can provide a means to generate or aid deep-seated organizational change or whether in the process of struggling to define ‘environment’ organizations 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., 1995; Owen et al., 1997; Larringa-Gonzalez and Bebbington, 2001; O’Dwyer, 2003) often refers to issues of ‘capture’, ‘appropriation’, ‘agendas’ and ‘debates’, it is 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 and 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 organizations are perceived (Cheney, 1992; Livesey, 2002; Livesey and Kearins, 2002; Milne et al., 2006). In constituting corporate environmental management, 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 (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 that 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 to 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 that it is during the later ‘sustainable development’ reports that one sees evidence of a considerable strengthening of the ideological assumptions of corporate environmental management. In producing greenness, organizations 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).

While we might speculate on how our analysis of Watercare’s reporting developments provides evidence of the capacity of organizations 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 organization itself in terms of both how the organization constructs sustainable development and how it constructs itself and with what potential effects.\textsuperscript{10}

Owen et al. (1997, pp. 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)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 idealized 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 organization as a compliant, committed and caring organization 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 utilizing science and technology (Livesey, 2002, p. 316), but we also note the legal and statutory necessity of these activities. Not only can the organization 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 the observation by Owen et al. (1997) 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 organization 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 organizations 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’.

\textsuperscript{10}Terms such as ‘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 doing so, or at least attempting to do so. As Chesters (2004, p. 150) 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 unacknowledged or in the process of being realized. 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 and 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 emphasized, however, is the notion that impression management is a process in which organizational members struggle to understand and define the meaning of their organization and themselves.
The later reports we suggest construct the organization as a leader, as knowledgeable and expert in managing (through science and technology) and in balancing organization–environment–society relationships. Through the triple bottom line, which admittedly now includes (some) social issues in the organization's considerations, sustainable development is constructed in a way that fits with what the organization already largely does – stakeholder consultation and engagement, managing environmental impacts, making profits and being efficient. Consistent with Levy (1997), not only does the organization convey images 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 organization'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 the ideal of Owen et al., then, we see these sustainable development reports reinforcing a view of the environment through the lens of business as usual.

The present case raises concerns about the role of the corporate report in constructing the corporate response to sustainable development and the legitimate organization. We find that engagement with the discourse on the environment has enabled a greater level of consideration and articulation of the organization impacts and responsibilities to the natural environment. However, through increasingly engaging with this discourse from an economic position we find it has been constrained to a perspective of 'resource management' or 'ecological modernization' (Hajer, 1995; Everett and Neu, 2000), 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). 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 to 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 organization–environment relationship presented above, and the indication of the confirming, entrenching and legitimization of the organization 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 the ideals of Owen et al. (1997), and this, we suggest, requires researchers to actively engage in challenging existing business perspectives and presenting them with alternatives.

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From Sustainable Management to Sustainable Development
