RAMPING UP RESISTANCE: CORPORATE SUSTAINABLE DEVELOPMENT AND ACADEMIC RESEARCH

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We argue the need for academics to resist and challenge the hegemonic discourse of sustainable development within the corporate context. Laclau and Mouffe's discourse theory provides a useful framework for recognizing the complex nature of sustainable development and a way of conceptualizing counter-hegemonies. Published empirical research which analyzes sustainable development discourse within corporate reports is examined to consider how the hegemonic discourse is constructed. Embedded assumptions within the hegemonic construction are identified including sustainable development as primarily about economic development, progress, growth, profitability, and 'responsibly' managed levels of resource depletion. We call for multiple voices in the discursive field to debate and to resist closure, and highlight the possibilities for academic researchers to actively resist the hegemonic construction. Specifically we advocate: vigilance and awareness; critical and reflective analyses; challenge and resistance based on other frames of reference; and strategies for communicating both within and outside the academy.

Introduction

Within the business and society literature[1] there is recent acknowledgement that research on corporate sustainability, while expanding rapidly over the last couple of decades, has become overly narrow in the questions it asks and the theoretical lenses from which it draws (Hahn, Figge, Aragon-Correa & Sharma, 2015). Adopting a rather pragmatic perspective, research is seen as organization-centric, with a focus biased towards economic and efficiency analysis, and often grounded in institutional theory or a resource-based view of the firm (Hahn et al., 2015). There seems to be an almost obsessive concern with firm-level financial and social/environmental performance and their relationship (see, for example, Orlitzky, Schmidt & Rynes, 2003; and, for a critique, Gray 2006). There is also a deeply rooted focus on a triple-bottom-line conception of corporate sustainability to the absence of understanding the constraining limits of ecological systems (Milne & Gray, 2013; Whiteman, Walker & Perego, 2013; Winn & Pogutz, 2013), and the social inequities produced. Research is seen to have lost its early "ideological and paradigmatic zest" (Hahn et al., 2015, p.5). The parallels between these observations and those of critiques of the corporate discourse on sustainability (for example, Livesey, 2002a, 2002b; Milne, Kearins & Walton, 2006; Milne, Tregidga & Walton, 2009) are quite striking, where business is seen as eschewing ideological and moral debate and instead promoting action and eco-efficiency. For Hahn et al. (2015), there is a need to broaden the research focus to include the temporal and spatial

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[1] While we use the term business and society literature here, we are not exclusively referring to the literature published in *Business & Society* or associated with the International Association for Business & Society (IABS). Indeed, much of the argument that follows covers the literature that appears in a wide range of management, accounting and business ethics publications that carries reference to "corporate sustainability" or "corporate sustainable development" or some other such conjunction between economic organization and the terms "sustainability" and/or "sustainable development".

dimensions of sustainability, to address concerns of sufficiency as well as efficiency, and to also focus at a societal level. They seek to advance a research agenda that further explores corporate sustainability in a broader ecological and societal context, seeking further understanding and novel insights.

While we applaud and support the direction that Hahn et al (2015) seek, we are concerned it fails to go far enough. Lacking, we suggest, is a more critical edge, strong moral or ethical import, which surely must lie squarely within a concept grounded in concerns of equity and justice. As organizational management and reporting practices have mushroomed in the name of sustainable development and sustainability, researchers for the most part appear to have forgotten the early critical and questioning work of pioneers such as Shrivastava (1995), Gladwin, Kennelly & Krause (1995); and Purser, Park and Montuori (1995). That much is acknowledged by Hahn et al. (2015), and is partly explained, we suggest, by the rapid expansion of practice offering a ready supply of data and observations from which to undertake positive and interpretive analyses. Arguably management and accounting research has turned from a normative concern with what a sustainable organization *ought to be*, and an active questioning of what sustainability means and how it might be achieved, to a positive analysis of what a 'sustainable organization' is, or practices, and whether it pays. Indeed, a great deal of research on corporate sustainability appears increasingly constrained by conventional business logics and normalized by academics within a model of positivist science, in which organizational claims to 'sustainable' actions, reporting, and/or performance are

uncritically accepted, becoming 'data' boxed-in by morally disinterested scientific conventions.

Missing from Hahn et al.'s (2015) analysis is the role that organizations (and particularly large corporations and their associations) have played in the definition and construction of concepts like sustainable development and sustainability, and how that might be subject to critical analysis, question and challenge. Missing is the acknowledgement that politics, vested interests, power, lobbying, regulatory capture and the production of ideology and hegemony all play a role in advancing (dominant) social and ecological relations. Missing is a recognition that much corporate change and reform in the name of sustainability is arguably anything but – old wine in new bottles. Left unaddressed are the hidden assumptions and actions that continue to facilitate dominant economic, social and anthropocentric relations – critical assumptions exposed in other early work such as Shrivastava (1994), Newton and Harte (1996), Levy (1997) and reiterated in, for example, Livesey (2002), Ehrenfeld (2004), Prasad and Elmes (2005), Ehrenfeld and Hoffman (2013). Such work raises questions about the inherent contradictions between economic growth, sustainable development and ecological limits. It raises critical questions about the role of organizations, organizing, and management in perpetuating or removing those contradictions. And it raises questions about the role of academic research and researchers in legitimating or challenging those contradictions, and how to do so. In this paper we wish to return to the concerns of these early scholars by focusing on the social construction and critique of sustainable development/sustainability through academic analyses of corporate communication. It is from this position of critique that

we express a need for academics and academic research to resist and challenge the hegemonic discourse of sustainable development within the corporate context.

There is now a substantial body of literature which examines corporate discourses of sustainable development/sustainability.[2]   This literature is based on interviews (Bebbington & Thomson, 1996; Byrch, Kearins, Milne & Morgan, 2007; Spence, 2007; Springett, 2003), other sources of corporate communication (Milne et al., 2006), or more commonly the corporate (annual or stand-alone) report (Buhr & Reiter, 2006; Laine, 2005; 2009; 2010; Livesey, 2002a, Livesey & Kearins, 2002; Milne et al., 2009; Tregidga & Milne, 2006; Tregidga, Kearins & Milne, 2013; Tregidga, Milne & Kearins, 2014). Academic analysis that critically engages with business messages suggests that business has defined sustainable development in a manner largely unchallenging of itself. It is argued that sustainable development has become constrained to "business-as-usual", or at best, "business-a-little-less-than-usual". Business is accused of making a great deal of picking 'low hanging fruit' and seeking 'win-win' outcomes, driven by a conventional managerial logic of efficiency (Hukkinen, 1999) that reinforces assumptions wedded tightly to a set of values and beliefs which constitute an unchanged exploitative dominant social paradigm (Milne et al, 2009). It is argued corporations have 'captured' or 'appropriated' the concept of sustainable development/sustainability for their own ends with continuing unjust outcomes for many people and other species (e.g., Ball, Owen &

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[2] While we believe that there are differences between the terms sustainable development and sustainability (and others such as corporate social responsibility and triple bottom line), these terms are often used interchangeably within research and practice. While we refer largely to sustainable development within this paper, we do, at times use the terms interchangeably given our review of extant literature and research which analyzes sustainable development/sustainability within the corporate context.

Gray, 2000; Larrinaga-Gonzalez & Bebbington, 2001; Milne et al., 2006; Sachs, 1999; Welford, 1997).

We build on the growing, but still limited, body of work which engages with Laclau and Mouffe's discourse theory (e.g. Brown, 2009; Brown & Dillard, 2013; Spence, 2007; Spence, Husillos & Correa-Ruiz, 2010; Tregidga et al., 2014, and also more recently, Brown, Dillard & Hopper, 2015; Dillard & Brown, 2015; Gallhofer, Haslam & Yonekura, 2015). We show how discourse theory not only provides a useful framework for recognizing the complex nature of sustainable development and the role of organizations and academics in its construction, but also potentially provides a productive and beneficial way of conceptualizing ways in which it might be challenged and resisted (see also Brown & Dillard, 2013; Dillard & Brown, 2015). Spence (2007) points to the risk of 'discursive closure' and signals a need to "challenge" the tendency to align the discourse of sustainable development with that of the unsustainable actions of corporations (namely profit, growth, and shareholder return). Much of the literature we review displays an insightful and critical awareness of the hegemonic discourse of sustainable development within the corporate context, yet arguably missing is an understanding of the role of the academic and academic research in challenging such constructions, and in avoiding becoming complicit in its discursive closure. Is it sufficient for academics to gain and share (primarily with each other) understandings, novel insights, and critical awareness, or are we morally obligated to do more, and if so, what and how?

The paper proceeds as follows. We first reframe and critically review the dominant conceptualization of sustainable development in the management and accounting literature. Next, we introduce concepts from Laclau and Mouffe's discourse theory, in particular hegemony, and then draw on these to provide an alternative perspective on sustainable development. This alternative perspective provides the framework for our subsequent analysis of extant literature in which academics empirically investigate and construct sustainable development within the corporate reporting context. We examine how a hegemonic construction of sustainable development has emerged in the corporate reporting context and explore its content. This analysis establishes the possibility and opportunities for resistance as we argue that possibilities for resistance take multiple forms –including reintroducing into the discourse that which has been marginalized and lost.[3] We then position the role of the academic and academic research in the resistance to the hegemonic discourse before concluding.

The Dominant Approach to Sustainable Development within Management and Accounting Research

Perhaps the most dominant construction of sustainable development within the management and accounting literature is a concern with the three elements or dimensions of economic development, environmental protection and social equity.[4] Ambiguity

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[3] What has been marginalized or lost is clearly subjectively determined. This limit to identifying or speaking for all claims is discussed in Mouffe (2000). Yet it should not prevent one from speaking at all. Our call throughout the paper is for a plurality of voices/positions to be articulated including those from outside the business disciplines, and including those not previously articulated.

[4] This three dimensional perspective was promoted by Elkington (1997) who coined the 'triple bottom line' heuristic, and has been embedded and further popularized in corporate circles through the Global Reporting Initiative (Milne & Gray, 2013). Its origins, however, most likely lie in the Brundtland Report (WECD, 1987, p.49) – *Our Common Future* – which articulated a need for development, inter- and intra-generational equity, and working within environmental limits. A triple bottom line conception of

remains, however, as to the meaning of sustainable development. And how each of the three dimensions and the interactions between them are understood results in very different conceptualizations. Ultimately it depends upon where emphasis is placed - the economy, the environment, and/or social values (Milne, 1996). A common way to refer to different conceptualizations of sustainable development, and the manner in which the three elements are constituted, is to label the outcomes as 'weak' or 'strong' (Beckerman, 1995; Dobson, 1999; Hediger, 1999; Pearce, 1993; Pearce, Barbier & Markandya, 1990; Turner, 1993; Wackernagel & Rees, 1996). The three elements are often depicted, pictorially, as 'intertwined' or 'embedded' (Marcus, Kurucz & Colbert, 2010).[5] The extent of trade-offs between the dimensions largely define the differences between these commonly used conceptualizations.

The weak or intertwined conceptualization allows for, and is based on trade-offs - where the advancing of one component can occur at the expense of the others (Hahn, Figge, Pinkse & Preuss, 2010). Drawing from the (environmental) economics literature, this weak conception arises from assumptions of capital substitutability, (pareto) efficiency, and the compensation principle - lower levels of natural capital can be successfully substituted with higher levels of built/manufactured or financial capital, and aggregate

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sustainability, or sustainable development, is also not inevitable. For example, drawing on the paradigmatic framing of the dominant social and new environmental paradigms, Olsen et al (1992) see sustainable development as a synthesis paradigm of beliefs and values about the purpose of nature; compassion towards other humans and species; risk; limits to population and economic growth; political and societal reform (see also Gladwin et al, 1995; Milne et al., 2009; Milne & Gray, 2013). The purpose here is to overview the dominant construction in the literature which often does not distinguish between the triple bottom line and sustainable development.

[5] A Venn diagram of three interlinking circles is often used to present the different conceptualizations. Arguably, the intersecting circles (weak) version first appeared in Barbier (1987). See also Tregidga & Milne (2006) and Marcus et al. (2010), where weak and strong versions are depicted diagrammatically in both corporate and academic articulations of sustainable development.

welfare gains can efficiently compensate for (lower) individual welfare losses. The strong or embedded view largely rejects these assumptions, holding that some natural capital is critical, cannot, and should not be depleted (substituted). It also requires that in contemplating the depletion of natural capital, where others (within current and/or future generations or, for some, other species) are made worse off, explicit consideration should be given to such losses regardless of the size of welfare gains to others. In other words, sustainable (and just) environmental and social outcomes may be determined even where they result in denying welfare gains from development (and capital substitution) which grossly outweigh losses to others. The strong/embedded view acknowledges much more explicitly the presence of social and environmental limits to economic development and the need for its moral determination. Arguably, it also recognizes the moral limits to any assumptions of a unifying economic calculus in a world of multiple and incommensurable values. Viewed weakly, sustainable development requires technical modifications to the means of production to produce an efficient, modified version of 'business as usual'. It remains essentially a 'Fordist' or 'productivist' notion. Viewed strongly, it requires societal transformation and a redefinition of the ends which human populations (especially in the West) seek (Bebbington, 2001; Olsen, Lodwick & Dunlap, 1992; Hopwood, Mellor & O'Brien, 2005; Milne et al, 2009). Indeed, viewed most strongly, as perhaps within the degrowth movement, sustainable 'development' is seen as an impossibility and an oxymoron (Sachs, 1999; Redclift, 2005; Fournier, 2008).

Assessing sustainable development against the weak/strong continuum has added to early descriptive understandings of business' engagement with the concept (for example, Eden,

1994; Bebbington & Thomson, 1996; Springett, 2003). Yet, it ignored how particular constructions were possible and, importantly for those with a critical change agenda, how alternative constructions might be possible. Without a consideration of the context and the conditions which have made particular constructions possible, constructions can contain a certain 'closure', a certain inevitability, perhaps even unassailability that makes it harder for alternatives to be (re)imagined and take root. We believe academics who seek to avoid perpetuating naive reification of the discursive products of business, and regain that early ideological and paradigmatic zest, would need to take a different approach to the conception of sustainable development. In our view they would need to move away from understanding what it means to business, to understanding how those understandings came to be, why they are not inevitable, and how they could be different. Drawing on Laclau and Mouffe's discourse theory, we seek to 'broaden out and open up' (Dillard & Brown, 2015) understandings of (corporate) sustainable development so that academic voices (and others) might fruitfully engage in discursive resistance offering both continued critique but, more importantly, offering new and imaginative alternatives.

Laclau and Mouffe's Discourse Theory and Hegemony

Discourse theory (Laclau & Mouffe, 1985, see also Laclau, 1988; 1992; 1993; 1994; 1996; 2000) promotes an understanding of the social through discourse. The discursive is seen to consist of linguistic and non-linguistic practices that structure both thought and action. Discourses themselves involve the fixation of meaning within particular domains and the exclusion of other possible meanings (Laclau & Mouffe, 1985). Of primary interest is the concept of hegemony. An important modification made by Laclau and

Mouffe (1985) to Gramsci's (1971) concept of hegemony is that they no longer conceive of hegemony as strictly a class practice, but employ the concept more broadly to denote the structuring of meanings through discursive practices (Martin, 2002). They 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). Torfing (1999) sees this definition of hegemony as useful for analyzing processes of articulation that aim to establish and maintain political as well as moral-intellectual leadership as it refers not only to the privileged position of a nation-state in a group of nation-states, but more generally to the construction of a dominant discursive formation.

How and what occurs in the establishment of hegemony is 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 condition 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.

Hegemony is achieved through displacing alternative modes of argument and forms of activity, marginalizing different discourses and naturalizing one's own discourse. Brown (2004, p. 96, drawing on Clegg, 1989) adds, "hegemony 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 active consent' of those subject to it".

Essential to the concept of hegemony (and any potential for counter-hegemony) is the poststructuralist conception of signification where both fixity and multiplicity are recognized. Discourse theory not only recognizes fixity, that is the ability to partially fix meaning, but also recognizes that total meaning can never be fully fixed or closed. Meaning is constantly renegotiated and rearticulated and "social phenomena are never finished nor total" (Jorgensen & Phillips, 2002, p. 24). Hegemony, then, is the partial fixing of the relationship between signifier and signified (Laclau, 1993) and openness and contingency of meaning through discursive practices and articulation are central. This conceptualization of signification brings to the forefront struggles over meaning which occur within power relations and highlights the political nature of discourse, and recognition of space for resistance, antagonism and debate.

Also key to Laclau and Mouffe's conception of hegemony are 'nodal points', 'empty signifiers' and the 'universal' and 'particular'. *Nodal points* are "privileged signifiers or reference points ('points de caption' in the Lacanian vocabulary) in a discourse that binds together a particular system of meaning or chain of signification" (Howarth & Stavrakakis, 2000, p. 8).[6] An *empty signifier* is "a signifier without a signified" (Torfing,

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[6] An example of how a nodal point binds together a particular system of meaning (drawn from Howarth & Stavrakakis, 2000 and used by Zižek) can be taken from communist ideology. As Howarth and Stavrakakis (2000, p. 8) identify, within communist ideology, and where communism is taken as the nodal point, the signifiers of 'democracy', 'state', 'freedom' and so on acquire new meaning by being articulated around the signifier 'communism' when it occupies the structural position of a nodal point, that is, "their meaning is partially fixed by reference to the nodal point 'communism'". For further examples of nodal points see

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.

In short, the emptiness of the signifier is the very condition of hegemony (Laclau, 1994). As noted therefore, hegemony involves the political process of partially fixing meaning around an empty signifier that functions as a nodal point. "[T]o hegemonise something is exactly to carry out this filling function" (Laclau, 1994, p. 176). The *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). As such, the universal is a form of empty signifier capable of unifying a series of equivalent demands (a series of particulars).

One main advantage of discourse theory for the study of sustainable development derives from the distinction made between *existence* and *being* (see Laclau & Mouffe, 1987 in particular). Through this distinction between the ontic and the ontological, Laclau and Mouffe allow for the recognition of material or physical existence while maintaining the discursive articulation of its meaning. Laclau and Mouffe's discourse theory therefore

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Jorgensen and Philips (2002, p. 26) and also Willmott (2005) who identifies 'organization' as a nodal point which in the study of organizations sediments terms such as 'structure', 'strategy' and 'performance'.

overcomes any realist critique often levelled at poststructuralist approaches. A second advantage in the context of researching sustainable development is that discourse theory provides a way forward which is not so much predicated on researchers' own biases and offerings of a more accurate description of meaning or actions, but rather on recognizing that a multitude of particular articulations may permit the seeking out of 'democracy' and pluralism.[7] Laclau (1992; 2000) notes that 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 and holds the temporary function of universal representation. Counter-hegemonic projects attempt to prevent such closure and dominance by drawing on antagonisms and offering other alternative particular articulations.

Sustainable Development: A Discursive Perspective

From a discursive perspective, sustainable development acts as a nodal point that binds together a number of signifiers. Sustainable development can be seen to bind together in a particular system of meaning signifiers such as 'economy', 'society', 'environment', 'futurity', 'equity' and 'participation' (Gladwin et al., 1995; Jacobs, 1999). For example, the meaning of equity and participation are partially fixed when articulated around the signifier sustainable development. Equity usually acquires an intergenerational and intra-

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[7] We acknowledge the various critiques of Laclau and Mouffe. Marxist writer Geras (1987) in his paper titled 'Post-Marxism?' provides a lengthy critique of Laclau and Mouffe's discourse theory, referring to Laclau and Mouffe as "shamefaced idealists" (p. 65). His critique centres on four points (as summarized by Laclau and Mouffe (1987, p. 84) in their response to Geras) relating to their conception of discourse and, in particular, the relationship between the discursive and extra-discursive. A further critique of Laclau and Mouffe's discourse theory can be found at Struggleswithphilosophy.worldpress (2008). Here the author questions the radical nature of the theory, suggesting that Laclau and Mouffe remain social constructivists rather than radical constructivists and therefore the theory (like other social constructivist theories) is limited.

generational equity connotation while participation may be understood in relation to stakeholder participation, or broader forms of decentralized governance and community participation. In other words, we note sustainable development to be a privileged sign around which other signs are ordered.

The sustainable development signifier represents an important discursive space in any attempt to hegemonize the discursive field. As a nodal point, sustainable development functions in a way that unites and sediments a number of discourses, and the way it is constituted works "as an attempt to dominate the field of discursivity" (Laclau & Mouffe, 1985, p. 112). Consequently, power and politics play a role in constituting sustainable development, and a key moment in its constitution is undoubtedly the Brundtland Report (WCED, 1987) and its definition of sustainable development.

The Brundtland Articulation

While having a much longer history, sustainable development was propelled to attention through the Brundtland Report (WCED, 1987) and was established as a significant world discourse and important issue on the corporate agenda. The Brundtland Report arguably set in train the establishment of the (World) Business Council for Sustainable Development, and its highly organized response five years later in Rio 1992 (Schmidheiny, 1992; Eden, 1994; Greer & Bruno, 1996; Bruno & Karliner, 2002). The Report provided the foundations for the discursive struggle surrounding the concept through the provision of a definition which left meaning open to (re)negotiation.

The Brundtland Report (1987, p. 43) defines sustainable development as:

> 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.

Within the business discourse, it is typically only the first sentence that provides for a definition of sustainable development (Byrch et al., 2007) leading to a limited and particular representation, effectively reducing, even eliminating, the concepts of needs (particularly intra-generational equity) and limits. Indeed, as Milne et al., (2006, p.820) illustrate, business' capacity to produce particular articulations of the Brundtland definition seem to know few limits beyond securing 'resources' for itself:

> For the business enterprise, sustainable development means adopting strategies and
> activities that meet the needs of the enterprise and its stakeholders today while protecting,
> sustaining and enhancing the human and natural resources that will be needed in the
> future (International Institute for Sustainable Development, 2004).

We consider the Brundtland definition of sustainable development to constitute, in Laclau and Mouffe terms, an articulatory practice. The definition articulates sustainable development in 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). However, while partially fixing meaning it remains a universal representation uniting a range of particulars yet not having any necessary content (Laclau, 1992).[8] Simply put, and as the quote above clearly illustrates, it is able to mean different things

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[8] Sethi (1975, p. 58) made a similar observation in relation to corporate social responsibility (CSR) stating that "corporate social responsibility has been used in so many different contexts that it has lost all meaning. Devoid of any internal structure and content, it has come to mean all things to all people". More recently Archel et al., (2011, p. 15) noted that CSR is a floating signifier and identify that it "has shown little potential to float towards civil society's conception of what the term might mean".

depending on the group or individual bringing meaning to the concept. As Bebbington and Larrinaga (2014, p. 6) note "the broad nature of the Brundtland Report definition of sustainable development has allowed a wide coalition to unite under its rhetoric while the implications that arise from its application in particular situations remain contested". The Brundtland articulation can be taken as a starting point to examine how groups (including corporations) have brought meaning to the concept; that is, how they have attempted to fix the concept's content through political struggles for hegemony. Within the struggle to define the universal, particular demands are universalized and others marginalized (Torfing, 1999).

Discursive Studies of Business and Sustainability

Adopting a purposively narrow search to ensure a tightly-focused review of the literature that explicitly examines the construction of sustainable development/sustainability within the corporate reporting context we identify 11 published papers for analysis, several of which are our own.[9] The papers vary in geographical context, size of archive, and research approach taken. One similarity across the papers is that the authors are all, to varying degrees, critical of the construction of sustainable development they interpret. A further important point to note is that both the original studies and this analysis of them are subject to multiple layers of interpretation and social construction. The researcher and the researched are intimately intertwined. In coming to recognize how the concept of

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[9] Management, management communication and accounting journals were searched using online and library databases. Studies of reporting content *per se* or those that analyzed other aspects of the discourse (e.g. organizational identity) were not included. We do not claim to have unequivocally identified all existing studies, but once the list was compiled it was shared with several key researchers in the field of study who were asked to confirm that, to their knowledge, all relevant papers published at that time had been captured in our analysis.

sustainable development has been partially filled with content and to what effects, then, both business actors and academics are implicated. In the name of sustainable development, knowingly or unknowingly, critically or uncritically, the actions, narratives and ideological rhetoric promulgated by business actors are (re)interpreted by academics, and then further (re)interpreted by yet other academics in research, textbooks and teaching. Academics who study corporate sustainability, whether consciously aware of it or not, help to both reinforce or challenge and resist business' attempt to fix the concepts content. An overview of the papers is presented in Table I.

Insert Table 1 about here

Table II identifies the common constructions within the studies based on frequency and intensity (i.e. the emphasis authors placed on the constructions, representative quotes included in the papers, whether the particular construction was individually commented upon, and/or contributed to the overall findings of each paper). Through a consideration of each of these constructions – and the authors' commentary on them, the potential effects of these constructions are identified. Assumptions embedded within the constructions were also identified and examined. Several key aspects of the analysis presented in Table II are highlighted below.[10]

Insert Table II about here.

Attempts to fill sustainable development with meaning can be argued to be corporations' attempting to gain (or maintain) hegemonic control of the discursive space. The

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[10] It is not possible, due to space constraints, to include all relevant report extracts and author(s) comments in the table. Representative extracts have been included in column two.

articulations of sustainable development can be viewed as hegemonic articulations that contain two seemingly contradictory features: certainty and vagueness.

The hegemonic construction of sustainable development evident from the papers reviewed has an element of certainty to it – that is it is presented as 'accepted', 'apparent', and 'taken-for-granted'. Statements are presented as 'true' and 'understood' and corporations are positioned as 'knowing' what sustainable development is (Tregidga et al., 2013) and how it can be achieved. The presence of certainty, and the appeal to authority via the language of Brundtland, is essential to the discourse's hegemonic potential and ability to partially fix meaning.

At the same time, the hegemonic discourse of sustainable development is also vague. The vagueness of the term is recognized by several of the authors (Buhr & Reiter, 2006; Laine, 2005; 2010; Livesey, 2002a; Milne et al., 2009).

> [The report] provided no explicit definition of the term sustainable development, per se… (Livesey, 2002a, p. 331).

> Sustainable development emerges as something general, but basically positive and important. It is an idea which should be followed, and there seem to be benefits for a company to gain if it consistently applies these principles in its activities. It should also be noted that following these general principles is not difficult for the companies – and actually they are already doing so. Still, the content of these principles remains vague (Laine, 2005, p. 405).

> The terminology seems to have been captured as a general descriptor (Buhr & Reiter, 2006, p. 38).

The fundamental question of 'what is to be sustained' remains largely unanswered. Reference is made to 'sustaining the economy, environment and society'; yet what these

dimensions actually 'are' or consist of (beyond some reference to sustaining the corporation and/or financial performance) is unclear.

Such hegemonic discourse is universal in that it is able to unite a range of particular identities, yet does not have any necessary content. As Buhr and Reiter (2006, p. 44) note "The environment and sustainable development are a dominant discourse only because a plurality of meanings and a plurality of underlying philosophies can all lay claim to the environment and sustainable development". Therefore, while sustainable development remains largely universal, the corporate discourse has partially filled sustainable development with a particular identity (economic-focused and profitable).

This universal nature of the discourse can be viewed as essential to its hegemonic character. As Laclau and Mouffe (1985, see also Butler, Laclau & Zizek, 2000; and Laclau 1992; 1994) identify, 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 corporate discourse on sustainable development - the signified remains empty, still encapsulating many other particulars, but includes within it, and also rationalizes, the primacy of the economic. The hegemonic construction is able to gain consensus of the social as its universal form is able to accommodate a range of particulars, whether they be other corporations or other actors in the discursive field.

The production of knowledge is as much about what is not said as what is said. The hegemonic constitution of sustainable development within the corporate context is the result of a political process where not only is knowledge produced, and alternative knowledge marginalized and excluded, but where it is also actively promulgated and promoted. Hegemonic constructions result from making universal one's partial and particular construction: that is, by popularizing it. Consent is manufactured and deference secured through the appearance of there being no alternative. Yet, it is the realization that there are alternatives, antagonisms, and other possibilities, which keep alive the potential to counter attempts at discursive closure and hegemony. And despite the odds, it is this which gives hope for resistance. To counter something, however, one first needs to know it. We have sought to identify some of the taken-for-granted within the hegemonic discourse by identifying the potential effects of the constructions (Table II column three) and a range of embedded assumptions (Table II column four). We move next to a consideration of counter hegemony and in particular how the academic and academic research might begin to resist the hegemonic construction and prevent discursive closure.

Radical Democracy and the Potential for Resistance

Before we turn to the role of academic resistance, it is worth reiterating the dominant corporate construction of sustainable development, and thus what is at stake. We also draw further from Laclau and Mouffe's analysis to generate insights into the potential objects and processes of resistance.

Contrary to its superficial appearance, the corporate discourse on sustainable development maintains a dominance of capitalist and economic ideology (markets, profit, growth) over the social and the environmental. It essentially remains a productivist concept that bolsters the status quo:

> Development is identified with growth and economic growth is seen as part of the solution…Supporters of the status quo…argue that business is the driver towards sustainability. Increased information, changing values, improved management techniques and new technology all operating through the market are the best means to achieve sustainable development (Hopwood et al., 2005, p. 42).

As a result, rather than alleviating social and environmental crises, and the likelihood of ecological collapse, corporate discourse on sustainable development continues to mask and thus perpetuate them (Sachs, 1999). Welford (1997) makes clear in his response to Schmidheiny's (1992) original Declaration of the Business Council for Sustainable Development, how the very articulation by such powerful interests provides the grounds for challenge and resistance. The Business Council is severely criticized for producing a 'marginalist smokescreen' with its continuing subordination of ecology and equity to efficiency.

> Those who advocate eco-efficiency talk about 'ecology' when they really mean 'environmental protection' because they do not perceive there to be any difference. Ecologists know that the scale on which we do things is too massive, complex, unwieldy, exploitative and alienating. This is never considered because the golden trend demands greater scale. Eco-efficiency must fit within the growth paradigm and actually, it is subtly designed to reinforce it.... If our ultimate aim is to move towards a sustainable development path, we must ask whether the basic concept of efficiency is in fact an appropriate measure of sustainability at all.... Perhaps the concept of efficiency needs to be replaced with consideration of issues of ethics, equity, equality, empowerment, education and ecology... This type of environmentalism does not move us from the diagonal of destruction and more insidiously, it does not represent a green alternative but rather a justification of the continuation of modernist madness (Welford, 1997, pp. 29-31).

While power and subordination produce resistance, not all forms of resistance 'mature' into struggles of a political character intended to put an end to relations of subordination (Laclau & Mouffe, 2001, p. 152). Laclau and Mouffe note the subordination of women only became a 'site of antagonism' once it was re-articulated as an oppressive relation and interrupted by drawing from outside of the discourse, in this case, they suggest, by drawing from the principles of liberty and equality. Likewise, they suggest workers' struggles against subordination were founded initially on ideals of political liberty. And once subordination is challenged in one domain, for example, political equality for women, it may then spread to other domains, i.e. their economic equality, sexual equality, and so on. Furthermore, drawing on de Tocqueville, once it is admitted that a given category should be conceived of as equal on one point, it becomes difficult to conceive of that category as unequal on others. Indeed, it is the 'egalitarian imaginary' that Laclau and Mouffe suggest provides a common thread to a number of different struggles. Sites of antagonism emerge, then, and forms of resistance mature into collective struggles, by the *existence of an external discourse which impedes the stabilization of subordination as difference* (Laclau & Mouffe, 2001, p. 159, our emphasis).

While political struggles were historically confined to relations within and between classes (e.g., workers, women) and the need for freedom and fairness, Laclau and Mouffe argue that potential sites of antagonism have become ubiquitous. Politics exist potentially everywhere relations of subordination may be cast as oppressive, and consequently everyone is potentially a political actor. Post Second World War relations of subordination and antagonisms are seen to have extensively multiplied on the basis of

the expansion of industrial capitalism, commodification and the homogenization of social life. The ever-increasing encroachment of private interests into elements of public life and space, bureaucratization and the increasing involvement of the State in private social relations, and the spread of mass communication are further catalysts for antagonisms. From this ever-increasing number and fragmentation of struggles Laclau and Mouffe seek to recast a politics of the Left grounded in a radical and plural democracy. Of particular interest to us are the critical elements identified in the antagonism of ecology, and the 'strategies' for resistance Laclau and Mouffe raise. It is noted, however, that Laclau and Mouffe remain vague about particular courses of action or processes to be followed. Theirs is a generic post-Marxist analysis rather than an attempt to produce a new Left manifesto, let alone one for ecologism. Furthermore, they recognize that categories of antagonism (e.g., feminism, ecology) can themselves be subject to hegemonic struggle. This complex multiplicity of antagonisms makes it impossible to produce a unified discourse. Instead, there exists polyphony of voices, a multitude of antagonisms, and a plurality of discursive spaces in which it is legitimate to operate. It is on this basis that we articulate a role for academic resistance to the corporate discourse on sustainable development.

The roots of the antagonism of the ecology movement are traced to the subordination of social relations to the logic of production for profit. Fordist mass production, mass marketing and consumption, and thus the commodification and homogenization of social life are seen as essential elements of resistance. The consequences of productivism – depletion of natural resources, waste and pollution, and destruction of the natural world –

are further elements (Laclau & Mouffe, 2001, pp. 160-161). Now it is obvious that these very elements of subordination and oppression – in McDonough and Braungart's (2002) terms the "take-make-waste" model of modernist production – are largely sidelined in the narrow and vague triple bottom line discourse of corporate sustainable development, and in its more particular articulation of eco-efficiency and the logic of win-win. Resistance, then, requires the 'broadening out and opening up' (Dillard & Brown, 2015) of debate. The regeneration and rearticulation of an external discourse requires these and other elements of antagonism to be reintroduced and made visible.

While Laclau and Mouffe deny the possibility of a unified discourse of the left, and acknowledge that given categories of antagonism (e.g. ecology, feminism) are themselves polysemic, they articulate a need to build chains of equivalence that extend to other struggles. While doing so, they make it clear that these are obtained not through building alliances between given interests but by rearticulating and remaking those struggles anew through democratic principles - the very identity of the forces engaging in the joint struggles adjust to the recognition of relations of subordination. Resistance, then, also requires the broadening and deepening of antagonisms, but it recognizes in the process they will become changed, modified and made anew.

A final aspect of Laclau and Mouffe's (2001, pp. 189-190) analysis worth drawing on is their 'strategies' of opposition and of construction. For Laclau and Mouffe there is a tension between being critical, negative and opposed to a given set of subordinate relations in order to breakdown hegemony, and seeking to establish different nodal points

around which a different new order or hegemony might be built up. Resistance, then, contains both negative and positive moments. It requires criticism and opposition, but these cannot be the sole aim since they risk marginalization and the disintegration of the social order into an organic crisis of 'enclave politics'. Similarly, in pursuing strategies of construction, Laclau and Mouffe warn of the need to avoid forms of utopianism which risk ignoring structural limits to what might be feasible. They also counsel to avoid being limited to that which seems feasible now. "Every radical democratic politics should avoid the two extremes represented by the totalitarian myth of the Ideal City, and the positivist pragmatism of reformists without a project" (Laclau & Mouffe, 2001, p. 190).

Ramping Up Resistance: Academics as Political Actors

As we have shown in the studies reviewed above, a start has been made on confronting the nodal point of sustainable development and demonstrating its particular form. Yet other work needs to follow. Hahn et al. (2015) ask whether research on corporate sustainability should return to its roots or seek out new pastures. Based on our analysis, we suggest it needs to do both, and much more critically. We see a need for: (1) vigilance and awareness when conducting empirical studies of corporate reporting and other management systems, actions and performance connected with the terms sustainability or sustainable development – essentially, sceptical alarm bells should go off when these terms are used around business; (2) critical and reflective analyses of reporting and other business behaviours placed in the broader social and ecological context in which they operate; (3) challenge and resistance based on other frames of reference that open up the contradictions of modern organizations and the wider systems

in which they operate and we live, and provide hopeful and imaginative alternatives; and (4) strategies for communicating and popularizing these both within and outside the academy. We discuss each of these in turn.

The Need for Vigilance and Awareness

A useful first step for research involved in the critique of corporate sustainable development is to understand its discursive nature and remain vigilant to its political character. There is every danger that a great deal of research essentially promotes 'pragmatic reform without a project'. By naively reproducing, rearticulating and, indeed, reifying the corporate discourse, researchers risk further legitimating and consolidating social relations of subordination and exploitation. Win-win, eco-efficient, and balanced objectives might satisfy our psychological needs for denial and cognitive dissonance, but they should not fool anybody in regard to the mounting evidence of ever increasing world energy use and ecological debt (e.g., Wackernagel, Schulz, Deumling, Linares, Jenkins, Kapos & Randers, 2002; Moran, Wackernagel, Kitzes, Goldfinger & Boutaud, 2008; Raupach, Marland, Ciais, Le Quere, Canadell, Klepper & Field, 2007; World Wide Fund for Nature, 2012; 2014; Worldwatch Institute, 2012; 2013; IEA, 2014). And it is this realization that has likely seen recent work in the field extend its horizons (e.g., Whiteman et al., 2013; Winn & Pogultz 2013; Linnenluecke & Griffith, 2013, but also see Gray, 2006; Milne & Grubnic, 2011; Milne & Gray, 2013). But we also see potential limitations on the extent to which researchers can draw from beyond the immediate corporate discourse to build critique and resistance.

The ever-expanding field of academic work on corporate sustainability provides a self-referential basis for further new work – a safe haven perhaps in which to locate yet further narrow and limited research. However, potential lies outside of this safe haven – for example in analyzing and exposing challenges and resistance to corporate discourse occurring within broader civil society. An analysis of antagonistic discourses, counter-hegemonies and resistance to the corporate discourse on sustainable development is an area where future research could contribute (see, for example, Otto & Bohm, 2006; Spence & Shenkin, 2008; Tilt, 1994).[11] Such research would take up Spicer and Bohm's call for researchers to "consider the multiple resistances against managerial discourses taking place in the wider realms of civil society" (2007, p., 1691) and Owen's recommendation for social and environmental accounting researchers to eschew managerial principles in favour of "researching social movements and working directly with stakeholder groups" (2008, p. 240). As such, it would move beyond corporate focused/controlled discourse where resistance is 'closed down' or marginalized, considering public engagements and analyzing resistance.

Studies could include macro-level, broad based analyzes (e.g. global summits and UN forums) or small, local-based studies, for example, struggles over resource or site use where engagement could be analyzed to investigate counter-hegemonies, resistance and power. An analysis of resistance by an NGO which demonstrates the value of such research can be found in a recent study by Thomson, Dey & Russell (2015). Thomson et al., (2015) analyze the external accounting of Action on Smoking Health UK (ASH) in its

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[11] Further research of the kind referred to here can be found within the social movements literature, for example.

long-standing campaigns against British American Tobacco (BAT). They show how academics can work to 'give voice' or expose resistances occurring within the realms of civil society. Although these kinds of investigations are emerging, more research with a broader focus would be useful in articulating wider dimensions of resistance. As noted by Gray, Brennan and Malpas (2014, p. 270), there has been a "lack of attention given to the enormous array of non-market entities for which accountabilities are still required".

The Need for Critical and Reflective Analyses

We also advocate the need for academics who want to engage in more critical and reflective analyzes. For example, in addition to research where academics analyse resistance, are opportunities for academics themselves to create alternative discourses or directly resist the discourse produced by corporations. A growing body of the latter coming from the accounting and reporting literature can broadly be referred to as counter accounting and shadow accounting.[12] Some of this research involves academics themselves undertaking analyses which identify corporate discourse on sustainable development and its limits. For example, early work by Medawar (1976) on social audits and Gibson, Gray, Laing and Dey (2001) on silent and shadow reporting highlights the limits of corporate reporting on sustainable development by constructing 'alternative' accounts. Other studies such as those by Adams (2004) which uncovers a reporting-performance portrayal gap, and Rodrigue (2014) which contrasts corporate reporting with stakeholder-released information also demonstrate the value of academic work in examining and problematizing corporate reporting and communication on sustainable

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[12] A range of other terms are used within the literature including social audits, silent accounts, anti-accounts and external accounts to name a few.

development. However, this research is relatively sparse. Also underutilized are the use and analysis of cynicism, criticism and parody as ways to "cut through" hegemonic articulations and challenge discourses (see Murtola, 2012 for an analysis of resistance drawing on parodic over-identification). We see further opportunities for academics themselves to prepare counter accounts and use tools such as parody with the potential to challenge and resist the corporate discourse. We believe efforts to advance 'accounting for the other by the other' (Shearer, 2002) and directly challenging the role and power of the corporation as being the preparer of *the* account are moves in the right direction.

Critical and reflective analyses could also be informed and fostered through collaboration. If ever there was a system of fragmented enclaves, in which academics largely fail to connect with each other outside of their cliques, it would be business studies. The divisions even within studies of business and society seem far from porous. Divisions occur over research questions, theory, methods and methodology – mostly we talk past each other. Working with other divisions and disciplines (including those outside of business), would also bring about useful knowledge and possible opportunities for resistance. Perhaps creating chains of equivalence (Laclau & Mouffe, 1985) where different yet non-competing areas of interest can be aggregated to form resistance and where individual demands can be articulated on a populist level could be explored. Connecting with other struggles, for example, social equality and the living wage debates, could enable the building of alliances and the broadening and deepening of antagonisms.

Furthermore conventional scientific and positivist conventions that drive much of the empirical research agenda tend to demand the appearance of the neutral, disinterested, and scientific academic, which may stall increased interdisciplinary and critical analyses, both in terms of gaining access to 'field data' and in passing the scrutiny of the peer-review process. In this way we see academic systems of knowledge production to be sympathetically aligned to corporate systems of knowledge production. And this alignment is perhaps further reinforced in the modern age of the corporate university, where university management is increasingly sensitive to corporate sponsors, and external measures of public reputation. Noisy muckrakers seem to be increasingly less tolerated.

Conventional boundaries are further issues to overcome. Sustainability is ultimately a systems and a planetary concept and somewhat ill-suited for corporate analysis (Gray & Milne, 2004), and while not all the root causes of these global trends can be placed at business's door (i.e. population growth), business and its underlying system of capitalist relations (i.e. equity and credit finance) is surely implicated in others (growing affluence, technology, materialism). As but one example illustrates, world population expanded a little under four fold between 1900 and 2010, and yet CO_2 emissions from fuel combustion in this period increased over 10 fold (IEA, 2014, p. 12). The modern technological enterprise and its wealthy customers represent voracious feeders of materials and energy, and consequently any business claims to sustainable development should be subject to systematic and critical analysis. Researchers, especially those engaged in critique, would do well to maintain a healthy scepticism about the extent to

which gains in efficiency touted by so-called sustainable corporations are being overwhelmed by the scale effects of growth in capacity, known as rebound and backfire effects (see, for example, Polimeni, Mayumi, Giampietro, & Alcott, 2008; Foster, Clark, & York, 2010).

The Need for Other Frames of Reference

If resistance is to prove effective, however, it must move beyond vigilance, awareness and contextual and rhetorical critique: it must also articulate new alternatives, new frames of reference from which to imagine a new order, a different way of organizing, new ways of thinking and deciding, and in some cases this may mean returning to ideas previously voiced but overlooked (i.e. old ways of thinking). We see value in explicitly inserting the normative back into the analysis. Academics who seek to resist need to re-engage with what business, and indeed all forms of organization, ought to do. Without that we have a sterile, meaningless, empty project (Zinn, 1997).

Imagining new pathways and different ways to do things, or do them at all, is no easy task, and one that academics have arguably stepped away from in recent times. Certainly such work is not easy to produce for a peer-reviewed journal article – which raises a further point, returned to below, in taking up the need to build an external discourse capable of connecting a wide array of interests we must consider the media through which we seek to offer alternative imaginaries. If we think of the more popular and penetrating critiques or developed alternatives in the fields of business and sustainability,

a great many come in book form and often do not involve a professional academic at all.[13]

McDonough and Braungart's (2002) cradle-to-cradle model is based on a circular closed economy, in which the linear take-make-waste model of unlimited growth in production is severely challenged and replaced with the notion of borrow-use-return (to nature without harm). As such, it makes explicit the fundamental challenge for sustainable business in moving away from a physical material system of endless production (and consumption and waste). It seeks to usurp the criteria for "success" and seeks to supplant the pursuit of efficiency with that of effectiveness, drawing heavily on biological metaphors. It seeks to put an end to the externalizing machine (Bakan, 2004). In a similar fashion, the ecological footprint and the IPAT (Environmental Impact = Population x Affluence x Technology) and Kaya[14] identities make visible and explicit the notions of increasing pressures on bio-capacity and biophysical limits (e.g. carrying capacity), and while they do not easily translate to the level of business organizations, they raise critical questions about whether organizational activity is increasing or decreasing those pressures – i.e. does investment in new technology drive up or reduce material and energy throughput? Essentially such thinking begins to challenge our worldviews and models of success. It seeks to make visible the absolute energy and

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[13] Here, for example, we might include: McDonough and Braungart's (2002) *Cradle to Cradle*; Elkington's (1997) *Cannibals with Forks*; Hawken's (1993) *Ecology of Commerce*; Klein's (2014) *This Changes Everything*; Brown's (2003) *Plan B*; Jackson's (2011) *Prosperity without Growth*; Hamilton's (2004) *Growth Fetish*; Orr's (1991) *Ecological Literacy*. This is not to deny, however, we do find seminal classics in our scholarly journals (e.g., Gladwin et al, 1995; Shrivastava, 1995; Purser et al., 1995), although we doubt they are much read beyond the academy walls.

[14] The Kaya Identity is used to describe the causes and components of greenhouse gas emissions and is a specific case of the more general IPAT equation. Gross Emissions = Population x GDP per capita x Energy use per unit of GDP x Carbon emissions per unit of energy consumed (see Kaya & Yokoburi, 1997).

material flows through an organization not in dollar terms but in absolute physical terms – something that arguably the weak, triple bottom line concept of sustainability leaves buried. Moreover, it challenges us to think about the sources and sinks of those flows, again something absent from a typical organizational analysis in financial terms.

Other frames that might be drawn on concern the types of fundamental values and beliefs we hold, as often expressed as elements of a worldview or paradigm. Olsen et al. (1992), for example, drawing on prior work in environmental sociology outline the case for a sustainable development paradigm that seeks to synthesize the conventional development paradigm with that of a more radical environmental paradigm. Again, while the work is largely undertaken to determine trends and changes in society, it provides an alternative frame by which to explore and challenge corporate discourse on sustainability (see Milne et al., 2009) and also offer up alternatives by which we might rethink the scale of economic activity, and the way in which it could/should be organized (e.g., not-for-profit enterprises, co-operatives, social enterprises). In like fashion, there is more fundamental work that challenges the ever-increasing penetration of commercial relations and economic theory into the public sphere – the moral limits of markets (Sandel, 2012; Roscoe, 2014). All of this work seeks to fundamentally challenge and redefine the role of business organizations in social and environmental relations, but it also challenges each of us to think about how we ought to live our lives (Jensen, 2008).

The Need for Strategies for Communicating and Popularizing

We recognize that if power relations are to be challenged through research then further consideration of how academics disseminate such findings and disruptions is required. As implied by Gray et al., (2014) and commented upon by Thomson (2014, p. 274), "producing high quality research articles is necessary, but not sufficient, to discharge [social accountants'] responsibilities to society and ecological systems". While opportunities lie in the use of social media and other collaborative spaces, further consideration of other forms of communication like stories, art, comics, actions and performance is warranted. While recognizing that addressing power dynamics and relationships is essential yet difficult, one could (problematically) argue that academics, carrying a particular legitimacy in relation to knowledge and knowledge creation, are likely to stand a better chance (at least in the short to medium term) than are some other civil society groups.[15] As Thomson (2014, p. 2) states, "what makes a good research publication is not always the same as good activism, but research processes and outputs can support effective activism and engaging in activism can enhance the quality of research".

Concluding Comments

Sustainable development is a political discourse and academics are, along with others, political actors. We have a role to play in building an external discourse which potentially impedes the stabilization of subordination as difference. This role requires calling into question existing relations of subordination through analysis and critique, and by drawing from external sources. It also requires being astute as to existing relations of

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[15] While recognizing that this position is itself something that needs to be addressed, reducing inequality in relation to who has the ability to produce knowledge, or simply 'who gets heard', we do see opportunities for academics to work within these structures in an enabling and emancipatory manner.

subordination and not naively reproducing them – resistance in this sense can be both passive and active. It also requires linking up other struggles. Finally it requires offering hope and inspiration through new visionary alternatives and frames.

If academics are to contribute to 'engaged activism', research which seeks to understand and constitutes resistance, addressing questions such as the following would be useful. What strategies, if any, are effective in driving change and to what extent are some groups/individuals (including academics) or fora/media more effective than others in effecting change, and for what reasons? How can an understanding of the taken-for-granted help lead to more effective discourses of resistance? And how can nodal points and other key signifiers in the discourse be used by antagonistic groups (including academics) when formulating their discourses of resistance? These are all areas where further research is needed – research which engages reflexively (acknowledging its own biases and working pragmatically within them), critically (exposing power dynamics and effects) and productively (offering alternatives and raising possible 'solutions').

Whatever the focus and approach, we would encourage plurality. We recognize the opportunities and sense a need for academic engagement in the discourse of sustainable development – particularly within, or in relation to, the hegemonic discourse within the corporate context. Whether it begins with "confronting conformity with passion" (Correa & Laine, 2013) or selecting research topics that "get you angry" (Thomson, 2013), research that not only builds knowledge about the hegemonic discourse but also 'broadens it out and opens it up' (Dillard & Brown, 2015) is advocated.

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Table I: Published Papers Analyzing the Discourse of Sustainable Development within Corporate Reports

Author(s)	Paper Title	Method/ Approach	Data Set
Livesey (2002a)	The discourse of the middle ground: Citizen Shell commits to sustainable development	Foucauldian discourse analysis	One social report from one company: 1998
Livesey & Kearins (2002)	Transparent and caring corporations?	Foucauldian discourse analysis	Two sustainability reports from two companies: 1998
Laine (2005)	Meanings of the term 'sustainable development' in Finnish corporate disclosures	Discourse/ interpretive textual analysis	202 annual reports and 30 'other' reports from multiple companies (Helsinki Stock Exchange): 2001-2002
Buhr & Reiter (2006)	Ideology, the environment and one world view: A discourse analysis of Noranda's environmental and sustainable development reports	Discourse analysis	Six environmental and sustainable development reports from one company: 1990, 1992, 1994, 2000, 2002, 2004.
Tregidga & Milne (2006)	From sustainable management to sustainable development: A longitudinal analysis of a leading New Zealand environmental reporter	Interpretive structuralist approach	11 annual and environmental reports from one company: 1993-2003
Laine (2009)	Ensuring legitimacy through rhetorical changes? A longitudinal interpretation of the environmental disclosures of a leading Finnish chemical company	Interpretive textual analysis	34 annual reports from one company: 1972-2005
Milne, Tregidga & Walton (2009)	Words not actions! The ideological role of sustainable development reporting	Interpretive structuralist	Eight reports from eight companies
Laine (2010)	Towards sustaining the status quo: business talk of sustainability in Finnish corporate disclosures 1987-2005	Interpretive textual analysis	15 annual and seven standalone reports from three companies: 1987, 1992, 1993, 1999, 2005
Makela & Laine (2011)	A CEO with many messages: Comparing the ideological representations provided by different corporate reports	Thompsons (1990) modes of ideology	32 CEO letters from annual and standalone reports from two companies: 2000 – 2009
Higgins & Walker (2012)	Ethos, logos. Pathos: Strategies of persuasion in social/environmental reports	Rhetorical analysis	Three social and environmental reports from three companies: 2003
Tregidga, Kearins & Milne (2013)	The politics of knowing "organizational sustainable development"	Discourse analysis	197 reports from 47companies: 1992-2003

Table II: The Hegemonic Discourse of Sustainable Development

Construction/ Explanation	Illustrative extracts from reports analyzed in publications	Potential Effect	Embedded assumptions
Use of Brundtland definition and some of the concepts it entails: Alter the definition drawing on concept from the first part of the definition "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987, p. 43). Often add particulars of progress and development	"The principle [sustainable development] also recognizes that we will conserve our natural resources for the benefit of future generations" (Noranda, 1992, p. 16 in Buhr & Reiter, 2006, p. 38). "Throughout our existence we have strived to align our operations with the principles of sustainable development, which means that we work to safeguard people's well-being now and in the future (Outokumpu SR 2005 in Makela & Laine, 2011, p. 225). "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 in Tregidga et al., 2013 p. 27). "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 Tregidga et al., 2013, p. 27).	Reads similar to the Brundtland definition - includes some of the same principles. Arguably an accepted definition, but meaning often includes particulars of progress and development. Concern with futurity rather than equity. No mention of limits. Notions of growth (economic and corporate) not constituted as oppositional (Laine, 2005; 2010; Livesey, 2002a). Highlights economic issues of progress and development (Milne et al., 2009). Marginalizes limits, equity and consequently social and environmental justice. Avoids challenges and wider environmental and social responsibilities.	Sustainable development is about futurity and meeting human needs Sustainable development is about economic development and progress
Triple Bottom Line: Sustainable development and triple bottom line as synonyms	Our program in support of sustainable development places our commitment to improve environmental performance on an equal footing with our determination to maintain our financial strength and competitiveness" (Noranda, 1994, p. 16 in Buhr & Reiter, 2006, p. 42). Commitment to "reconciliation of the dimensions of sustainable development, namely economic, environmental protection and social responsibility (Fortum in Society, 1999, p. 2 in Laine, 2010, p. 260).	Sustainable development becomes a corporate (not systems level) concept. Avoidance of systems level thinking. Sustainable development reduced to concerns over eco-efficiency and stakeholder engagement (Milne et al., 2009, p. 19).	Sustainable development is about the corporation

	Sustainability is about striking a balance between economic, social and environmental considerations (Meridian Energy, 2002, p. 27 in Tregidga et al, 2013, p. 12).		
Triple bottom line with the prioritization of economic dimension:	"At Stora Enso we believe that long-term financial success is the key element of sustainability for business. Excellent social and environmental performance will not prolong the life of a company that is economically unsustainable" (Stora Enso Sustainability Report, 2005, p. 4 in Laine 2010, p. 265).	Highlights economic issues of progress, development and growth (Laine, 2005; Makela & Laine, 2011).	Sustainable development requires corporate profitability
	"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 not, and in the future, to ensure the longevity of your profitability and shareholder value" (Westpac, 2003, p. 6 in Higgins & Walker, 2012, p, 200).	Rationalization of profit (Laine, 2005; 2010; Livesey, 2002a; Milne et al., 2009). Unchallenging of traditional economics (Higgins & Walker, 2012; Livesey, 2002a; Laine, 2005; Milne et al., 2009).	
Equating Sustainable development with, or at least compatible with, economic development and growth	"By conducting business in a responsible way, Nokia can make a significant contribution to sustainable development, at the same time building a strong foundation for economic growth (Nokia Environmental Report, 2002 in Laine, 2005, p. 403).	Economic development and growth prioritized (Laine, 2005; 2010; Livesey, 2002a; Milne et al, 2009).	Sustainable development requires economic growth
	"The solutions business, which is the focus of our growth, is intrinsically environmentally sound because it is based on developing expertise (Rautaruuki SR 2003, in Makela & Laine, 2011, p. 227).	Environmental and social impacts become secondary and can be 'traded off' (Tregidga & Milne, 2006).	Some resource and environmental depletion is acceptable, as long as it is done responsibly

Use of business language to define sustainable development	"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 resource's use" (Sanford Limited, 2003, p. 58 in Milne et al., 2009, p. 1233). "Consistent with their commitment to sustainable development, Shell companies have a systematic approach to health, safety and environmental management in order to achieve continuous 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 (Shell NZ, 2000, p. 16 in Tregidga et al 2013, p. 21).	Asserts power of business language and power of corporations to speak about sustainable development (Livesey & Kearins, 2002; Milne et al., 2009). Becomes a corporate concept (Makela & Laine, 2011; Milne et al,, 2009) – and therefore perhaps not an environmental or social concept.	Sustainable development can be approached like other business decisions and activities
Entity/corporate or industry focused definitions	"For Noranda, sustainable development means that we will develop natural resources wisely to meet the needs of society and to provide the basis for a strong economy while protecting the environment. It recognizes that we will contribute our efforts to conserve natural resources for the benefit of future generations. (Noranda, 1994, p. 16 in Buhr & Reiter, 2006, p. 42). "...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 (The Warehouse, 2001, p. 2, emphasis in original, in Milne et al., 2009, p.1235).	Places corporations as central – once again avoids system level thinking (Tregidga & Milne, 2006). About corporate survival into the future. Environmental protection and social development marginalized (Laine, 2005). Environment seen as resource to meet human needs.	Sustainable development as about the corporation surviving into the long term