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Ecological Responsiveness and Business Performance: Four Scenarios of Compatibility and a Multi-Faceted Strategies Framework

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Abstract

This paper investigates the link between business actors' perceptions of the compatibility between ecological responsiveness and business performance and the level of corporate commitment to address ecological issues. The dichotomy between peripheral (or symbolic) actions and embedded (or substantive) actions traditionally assumed in business research arguably reflects a limited conceptualization of the link between ecological responsiveness and business performance. It fails to exhaustively explain how companies create, maintain, or disrupt practices that affect the natural environment. Combining insights from a conceptual framework that encompasses four scenarios of compatibility (trade-off, ambidexterity, synergy, and symbiosis) and 50 interviews with 25 management consultants, the results show that perceptions of compatibility are associated with a valence of business responses towards either maturation strategies (accommodative, philanthropic, progressive, and consolidative) or minimalistic strategies (lackadaisical, compliance, opportunistic, and cosmetic). The findings bring greater nuance to key forms of corporate ecological responsiveness, and how business agents' interpretations play a key role in shaping a firm's activities in this domain.

Keywords

Business performance, corporate ecological responsiveness, green, management consultants, sustainable development.

Introduction

This paper investigates the relationship between corporate ecological responsiveness (often associated with the label ‘green’ in the literature) and business performance. In the light of recent scientific evidence and reports from international bodies warning about the dangers of climate change, biodiversity loss, degraded water, resource depletion, and the health impacts of environmental pollution (e.g., Fuso Nerini et al., 2019; Peskett et al., 2020; United Nations, 2016), businesses are confronted with mounting pressures to excel across three domains of responsibility: economic health, social equity, and environmental resilience (Berghoff & Rome, 2017). This (so-called sustainability) challenge has incited many researchers, practitioners, and policymakers to consider and support ways of doing business that are not exclusively focussed on profit maximizing activities (Alvarez et al., 2020). A recurring contention is that businesses ought to integrate performance targets that are not evidently compatible with the quest for competitiveness and profitability yet align with the broader objective of fostering progress towards more sustainable business practices (Udokporo et al., 2020).

A common tenet of various strategic and ethical theories (e.g., agency, natural resource-based view, normative stakeholder, and contingency theories) is that the alignment of business practices with sustainability goals depends on both what business agents¹ feel or think about environmental issues (normative compatibility) and the compatibility of green with what the firm actually does (operational compatibility) (e.g., Banerjee, 2002; Hyatt & Berente, 2017; Ren et al., 2019; Rivera-Camino, 2012). In other words, whatever business agents interpret as the right thing to do (target) and doing things right (journey to achieve a

¹ Business agents are broadly defined in the literature as the people (any employees, managers, strategists, or leaders) that are engaged in the actual formulation and implementation of strategy, including that which relate to pro-sustainability change (e.g., Armenakis et al., 1993; Ford et al., 2008).

specific target) partly determines the capacity of business organizations to integrate green in business performance (Dahlmann & Grosvold, 2017). The literature suggests that these interpretations vary across a firm's portfolio of activities depending on the performative role of the 'interpreters', the profiles of stakeholders they engage with, and the intensity of the issues / pressures they are exposed to (e.g., Khojastehpour & Shams, 2020; Testa, Boiral, et al., 2018; Yang et al., 2019). This implies that diverse forms of commitment to ecological responsiveness may be found within a single business activity system (Balasubramanian et al., 2021). An assumption derived from theory is that these forms vary along a continuum from superficial (and inexpensive) commitment to deep (and expensive) commitment (e.g., Christmann & Taylor, 2006; Hyatt & Berente, 2017; Perez-Batres et al., 2012). The question of how ecological responsiveness exactly works along this continuum remains however to be addressed as part of a larger effort to unblock the attention of interested scholars, practitioners, and policymakers to the nuanced levels of 'superficiality' and 'depth' that characterize the relationship between green and business performance (e.g., Boiral, 2007; Dahlmann & Grosvold, 2017; Yang et al., 2020).

Against this backdrop, this paper sets out to enrich our understanding of corporate ecological responsiveness by leveraging existing theoretical perspectives on the compatibility between green and business performance and incorporating empirical insights from interviews with management consultants who were asked to reflect upon how their business clients perceive, and act upon, the 'levels of compatibility' derived from the literature.

Theoretical Background

Recent research adopting a psychological/behavioural perspective on sustainability management converge on the idea that the actions of firms in this area generate a continuum from those that are peripheral or symbolic to those that are embedded or substantive (e.g.,

Aguinis & Glavas, 2013; Hyatt & Berente, 2017; Ivory & MacKay, 2020; Ren et al., 2019; Truong et al., 2021). Peripheral environmental actions mainly consist of philanthropy and / or ceremonial practices intending to manage stakeholder impressions and/or making firms appear as if they were committed to green but without making any meaningful changes to incumbent business operations (Donia & Sirsly, 2016). Embedded environmental actions are conceived of as meaningful practices that influence daily activities and are incorporated into business performance indicators, leading the firm to (boldly) venture beyond mere compliance with industry standards and government regulations to pre-empt and prevent negative ecological impacts (Aguinis & Glavas, 2019).

Conceptual and empirical studies of the compatibility between ‘green’ and business performance have tended to proliferate on an isomorphic conception of corporate ecological responsiveness as either peripheral/symbolic or embedded/substantive (Truong et al., 2021). The heterogeneity of this practice (e.g., the idea that firms may couple peripheral/symbolic actions in some domains with embedded/substantive actions in other domains) is better reflected when these studies are weaved together into a single conceptual framework consisting of four main dimensions of compatibility: trade-off (either/or), ambidexterity (both/and), synergy (one for the other), and symbiosis (one through the other) (e.g., Hahn et al., 2010, 2018; Martinez, 2014). These dimensions are arguably broad enough to cover a variety of ways in which ecological responsiveness is rationalized in business. They provide for a useful extension of the normative conceptualisations that either assign centrality value to green (i.e., peripheral versus embedded) (Aguinis & Glavas, 2013) or make social judgments about the value of green to business (i.e., symbolic versus substantive) (Truong et al., 2021).

The first dimension, namely ‘trade-off’, reflects a situation of relative incompatibility between green and business performance. It assumes that businesses cannot achieve one objective without compromising their capacity to achieve the other (Hahn et al., 2010; Porter

& Kramer, 2011; Van der Byl & Slawinski, 2015). The second dimension, namely ‘ambidexterity’, suggests a situation of relative independency between green and business performance. In this case, businesses are equally adept in pursuing both objectives separately and simultaneously, but they do not conceive that they are congruent (Suganthi, 2019; Sulphey & Alkahtani, 2017; Wright et al., 2013). The third dimension, namely ‘synergy’, consists of a situation of relative compatibility between green and business performance. That is, initiatives to improve ecological performance generate, or inform opportunities for, improvement in business performance, and vice versa (Mukonza & Swarts, 2020; Orlitzky et al., 2003; Pujari et al., 2003). The fourth dimension, namely ‘symbiosis’, relates to a situation of relative interdependency between green and business performance. It assumes that corporate ecological responsiveness is mediated to a great extent by intangible elements such as corporate culture, visionary leadership, behavioural aspects, and reputation management. Business agents may for example endeavour to develop stakeholder values and inspire high levels of concern for ecological issues throughout the company (Sully de Luque et al., 2008).

The conceptualization of the link between green and business performance as varyingly or simultaneously interdependent (symbiosis), compatible (synergy), independent (ambidexterity), and incompatible (trade-off) is not taken to suggest specific levels of commitment to corporate ecological responsiveness. Rather, the intention is that the framework is cultivated as a norm for contextualizing the impact of green on business activities, articulating ad hoc solutions to work through the perceived levels of compatibility, and coordinating the allocation of resources. The question of whether this ‘norm’ is approached by business agents as the basis of improved ecological responsiveness (a necessary step towards substantive/embedded actions) rather than stalemate (surviving in the present) (Porter & Kramer, 2011) remains to be addressed. To contribute to this objective, this study adopts the four compatibility dimensions as a conceptual grid for examining how

management consultants frame corporate ecological responsiveness. At its the core lies the proposition that the relationship between green and business performance reflects the four scenarios sketched in Figure 1 and that responses to ecological issues depend on how firms act in each scenario.

[Insert Figure 1 about here]

Method

Research design

To evaluate this proposition and develop a better understanding of the varying disposition of business organizations to respond to environmental sustainability issues, data were collected from interviews with management consultants. According to Chen et al. (1993), consultants are highly reliable and accurate sources of information for management research. Although they are not impervious to the dissemination of exaggerated or confused claims about the performance of their clients (Sturdy, 2011), their status of ‘expert outsiders’ (Gond & Brès, 2020) implies that they may be less prone to distorted claims than a firm’s insiders who are bound to loyalty and discretion about sensitive issues (McKenna, 2006). Their knowledge and understanding of the corporate ‘greening’ challenges explored in this paper are likely to be based on a higher number of companies’ cases and illustrations than if practicing managers, who may have worked with as few as one company on related issues, were interviewed. Targeted interviewees have worked in many different projects related to business strategy/performance and/or sustainability issues. They were hence expected to offer an in-depth understanding of corporate ecological responsiveness that overcomes potential industry biases and aligns with the theoretical objectives of (i) capturing the varying disposition of business organizations to engage in green and (ii) moving the discussion beyond the idea of

an isomorphic convergence toward either peripheral/symbolic practices or embedded/substantive practices.

Selection of informants

The selection of informants was based on both the institutional network of the researcher (consultants that have worked with him or his research colleagues in separate projects) and a Google search of management consultancy organisations specialized in strategic management, business performance, and sustainability issues. The keywords that were browsed included ‘consultant(s)’ and ‘consultancy’, systematically associated with ‘business’, ‘sustainability’, ‘management’, ‘marketing’, and ‘lean’. To enhance theoretical meaningfulness, the web pages of targeted interviewees were screened, and initial phone conversations were arranged to obtain information on their experiences and domains of expertise, and in some cases obtain the contact information of other suitable participants that they were asked to recommend. 25 consultants (with at least three years of experience on the job) agreed to participate in two phases of interviews, resulting in a total of 50 interviews. The final selection is described in Table 1. Because a firm’s approach to environmental issues is a relatively sensitive topic that may generate serious reputational and commercial repercussions against both the consultants that were interviewed and their business clients, arrangements were made prior to each interview to secure their informed consents and guarantee confidentiality. Names and organizational affiliations are not disclosed in this paper. The pseudonym INF (informant) is used instead. Readers can refer to the subscript number attached to INF to differentiate the interviewees described in Table 1 and determine the chronological order of the first phase of interviews.

[Insert Table 1 about here]

Data collection

Most interviews lasted about one hour and thirty minutes. They were all conducted by the author and methodically prepared to allow for the wide expression of interviewees and the collection of a sufficient quantity of information from which theoretically meaningful inferences could be made. The research design included two phases of interview with each consultant using a grounded theory approach (Strauss & Corbin, 1990). The first condition that justifies this approach is that the issue of corporate ecological responsiveness, as seen from the perspective of the compatibility framework, is not short of nuances to be captured and verified. The nature and breadth of the compatibility dimensions implied that consultants were likely to recount many experiences that illustrate their variant manifestations and that one-shot interviews, as Read (2018) explains, were not likely to tap faithfully enough. For example, the first interview with INF₁ was replete with references to the trade-off dimension. Different aspects of the informant's experiences or perceptions were brought to light in the second interview as references to other patterns of compatibility started to emerge. The focus of the empirical work was not so much on maximizing the number of study participants or on understanding longitudinal change in the phenomenon of corporate ecological responsiveness as it was on matching data quality, quantity, and validity with the level of nuances that could be drawn from interviews. The second condition relates to the amount of time interviewees could invest for a single interview. Their tight professional schedules meant that they were all conscious about this aspect, which involved the risk of a tendency towards safe and simple answers that flattened complexity (Read, 2018). The second phase of interview was an opportunity for the researcher to invite the informants to clarify some aspects and generate more critical input.

Achieving prolific data sources that capture the rich perspectives of management consultants required careful consideration of the wording of interview questions. Questions were generally short, simple, open-ended, and devoid of any contents that could direct respondents towards certain kinds of responses. The knowledge and understanding of business consultants could thus be tapped without them attempting to accommodate responses to the researcher's theoretical arguments. It was hoped for instance that, by starting interviews with broad questions about, e.g., the consultancy activities of the interviewee and what his/her business clients expect from them, respondents would bring 'ecological responsiveness' concerns to the fore. This approach proved successful as in most cases patterns of compatibility between green and business performance spontaneously emerged.

Semi-structured interview guides were used to support the process, maintain consistency with the substance of interviews, and inform decisions about opening and closing various topics. They consisted of a list of questions on specific themes to be covered while providing the interviewee with a great deal of leeway on how to reply (cf. Table 2). Questions that were not included in the guide were still asked as the progression of the interview allowed for picking up on things said by interviewees. In the same spirit, the list of questions was refined in preparation of the second phase of interviews to take advantage of the researcher's own gradually improving grasp of the subjects and probe what is most important (Read, 2018). Questions were either posed again to see whether the responses changed or reframed and asked in varying ways. This provided an opportunity to challenge or verify information given in the first interviews. The advantages of a three years' gap between interviews (a timing imposed by the personal circumstances of the researcher) are threefold: (i) informants could approach the second interview with a fresh mind, (ii) the maintenance of a contact between the informant and the researcher fostered trust and facilitated the development of more sensitive and richer insight into the multifaceted forms of ecological

responsiveness, (iii) informants could share experiences since the last interview, with the findings being developed and reflected on in the context of an evolving informant-researcher relationship.

[Insert Table 2 about here]

Data analysis

All interviews were tape recorded and transcribed for analysis. In average, they contained three to five pages of single spaced (9pt police size) word verbatim. A content analysis of the interview data was conducted by the author and another researcher who was familiar with the theoretical framework of the study. They both systematically applied the coding frame described in Table 3, consisting of a list of codes organized according to core (or ‘higher-order’) code categories, code definitions, and example data segments (Gaskell & Bauer, 2000). Interview transcripts were segmented into data units and each data unit was labelled with unit codes that indexed its analytically relevant content. The coding was performed by indexing the codes through the “Comment” function of Microsoft word. The author, as the person most familiar with the subject and therefore more qualified to identify the “meaningful conceptual breaks” (Campbell et al., 2013, p. 304), was the first coder. Once a coded transcript was saved, a second word file was created where the data segments were highlighted, but the codes removed. This file was passed on to the second coder who used his own judgment to code the segments. Inter-Coder Reliability (ICR) checks were performed at intervals of five coded interview transcripts to progressively improve the coding frame (O’Connor & Joffe, 2020). Reliability was calculated by dividing the number of agreements by the total number of agreements plus disagreements, all codes included (Miles & Huberman, 1994). The results of ICR checks were never inferior to 0.8. The relatively small

number of code categories, and their comprehensiveness, meant that coders could easily bear the codes in mind simultaneously and reach substantial or nearly perfect agreement (Landis & Koch, 1977). Whenever coders' interpretations of text segments (i.e., unit codes) did not satisfactorily converge, the coders discussed an acceptable settlement, one that guaranteed consistency with the study aim of capturing nuances in corporate ecological responsiveness and closely reflected the views of study participants. The constant comparison of unit codes produced through the coding frame generated cluster codes that conceptualized how previous and emerging unit codes related to each other. Once uncovered, cluster codes were considered tentative and developmental. Their validation and integration into the emerging framework depended on both the frequency of the assigned codes (disclosed in Table 3) and their theoretical fit.

[Insert Table 3 about here]

Results

Collectively, interviewees' responses corroborate the proposition that various patterns of corporate ecological responsiveness emerge as perspectives on the compatibility between green and business performance shift. The analysis reveals that corporate approaches to trade-off, ambidextrous, synergistic, and symbiotic levels of compatibility generate a continuum from minimalistic strategies (or 'least possible' postures) to maturation strategies (or proactive postures), within which corporate ecological responsiveness takes more nuanced forms than the peripheral/symbolic and embedded/substantive dualities that prevail in the literature.

Interviewees were initially asked to describe their role. In response to this question, the most frequent theme was that the work of a business consultant is highly dependent on the

firm's strategic and operational agenda (Fincham, 2002), and, in relation to the domain of sustainability, whether 'being green' is conceived of as a primary concern or not. Interviewees generally observed that companies tend to endorse a pragmatic approach. INF₂ explained that *"when you face pragmatic and cost-conscious businesses, you have to talk to them in cost terms"*. INF₆ adds: *"we need to make sure people have put environmental issues in tangible dimensions; it has to be priced"*. Businesses are therefore likely to approach ecological responsiveness as essentially related to the extent to which green initiatives yield tangible business returns. The study then sought to establish the existence and relative salience of the different compatibility scenarios observed by business consultants. Because respondents were invited to reflect upon the compatibility between green and business performance, as well as the different postures that are associated with the perceived scenario of compatibility, various patterns of ecological responsiveness started to emerge that either confirm or deviate from the pragmatic approach.

Trade-offs: lackadaisical and accommodative projections

A relatively high percentage (32) of coded interview data converges on the perception of a relative incompatibility between green and business performance. INF₁₃ explained that some of the most economically successful companies fail to respond to sustainability concerns:

"...you can be pretty conventional, pretty unsustainable and still have a very successful business. ExxonMobil, in the oil industry, is considered to be one of the laggards, one of the few companies that hasn't responded strongly to the climate change debate and yet one of the world biggest companies. So it wouldn't be true to say that there is an absolute clear relationship between ignoring environment and society and failing as a business."

INF₂ added:

“What happens is that there is not enough supply of capital. For example, there may be an energy efficiency project that has payback for 18 months but if there is another project to increase production for which payback is 6 months, then that project will get the money.”

It follows that companies seeking the most efficient financial returns on their investments may consider that green is not a business imperative and, as such, can be discarded. This lackadaisical (i.e., non-committal, unambitious and disinterested) approach to green can permeate through important operational, strategic or investment decisions that have an impact on the environment. INF₂₀ gave the example of privately run nuclear power stations who tend to *“outsource cleaning activities at low cost. This gives a boost to finances, but the company cannot control whether the facilities are properly looked after and we know how much damage radioactive leaks can cause. And these people who clean the site are paid too little to care; they don’t have any incentives to work rigorously”*. Outsourcing a potentially ecological harmful operation makes business sense because it reduces operating costs. But the practice affects the potential of the firm to guarantee the safety of both employees and neighbouring communities.

INF₁₄ confirmed that firms tend to adopt a lackadaisical posture towards green because they are confronted with important contextual constraints:

“I visited a food manufacturer that had 500 workers but they just didn’t have the space to manage things efficiently. This resulted in storage problems, combined with health and safety issues and failure to comply with regulations.”

INF₁₇ further explained that the complexity of dealing with versatile economic conjunctures conspires against ecological responsiveness and can be advanced to explain lackadaisical postures:

“Environmental stakes are not perceived to be very important because they are deemed costly and, secondly, because we are into an economic crisis. If the 2008 crisis hadn’t emerged, perhaps [green] would be more diffused. Lots of companies – at least those I meet, mostly SMEs – aim to survive. Sometimes, this does not leave room to long-term strategic vision. I think there is a bias toward short-termism [...] There are companies who don’t have much financial resources and are facing a lot of difficulties. It is certain that they look to address the most pressing issues which are related to economic viability.”

Companies with little financial slack (often small in size) may therefore tend to limit or avoid investments in innovative green ventures (Lungeanu et al., 2016), leading to the conception that trade-offs between green and business performance are inevitable. The following interview extracts from INF₁₄ and INF₃ corroborate this finding:

“You need to have the financial power to back these things [referring to ecological responsiveness] up. You see that very clearly in small companies where time and money are of a different importance. They don't have the time nor the money to be proactive about the environment [...] A company is to be financially healthy to be able to afford a green attitude” (INF₁₄).

“They understand the issues. They understand the need to take action. However, when you then say to them: ‘Ok so what action are you taking?’ they say: ‘well I take the action that I can afford to take because I can’t afford to do this. I can't afford to do that’. It always comes back to that question” (INF₃).

The idea that affordability is a catalyst to corporate greening supports the long-held scholarly assumption that the relationship between a firm’s ecological responsiveness and its business performance is influenced by the economic potential of the firm (e.g., Buchholz, 1991; Russo & Fouts, 2017). The perception that green is incompatible with business performance implies

that companies attempt to accommodate and respond to ecological issues only if they can afford it, or, as INF₂ observed, when green failing threatens business performance:

“There is still a group of businesses for which environmental issues are simply a burden. It's simply something that has to be tackled in a way that avoids them being embarrassed. Even in large companies, there is quite a lot of environmental work that is done to avoid embarrassment [...] It is very much casting negative light, avoiding things that could be bad, avoiding fines, avoiding being bottom of the league.”

The types of companies that INF₂ referred to are willing to accommodate because not doing so would generate a negative impact on brand image (Bigliardi et al., 2012) and ultimately affect the firm's competitiveness (Rao & Holt, 2005). Ecological responsiveness is in this sense conditioned by the propensity to which it can translate into a strategic marketing asset (Babiak & Trendafilova, 2011). INF₁₉ illustrated this argument:

“The negative impact of bad ethical behaviour – whether it is about environmental or social issues – is especially in terms of brand image so it's difficult to quantify. It's also about competition. For example, in the lighting industry, you will have three competitors already offering a carbon footprint assessment of their lights. So, if I don't react, I am likely to see customers asking to see what I have done in terms of carbon footprint. So it is recommended to anticipate because competition is already ahead.”

Despite the call for more anticipation as a requirement for “*better practices*” (INF₁₉) (an element covered in Ludwig & Macnaghten, 2020), the perception of trade-offs tends to generate reactive (accommodative) corporate responses. INF₈ observed that companies used to solicit her expertise “*in a rather reactive way, to address their concerns regarding inflation, rise in fuel prices, etc. So they have to react because they may miss market opportunities, it's really reaction.*” This reference to reactive approaches confirms the idea

that companies are stimulated to act upon trade-offs when business performance (or the company's reputation) is threatened. They venture beyond lackadaisical postures to consider accommodative measures that mitigate (or mask) their ecological impact and preserve their competitive position.

The findings suggest that corporate perceptions of trade-offs may generate other forms of accommodative postures that are prompted by a willingness to enact individual values – an idea supported by Papagiannakis and Lioukas (2012). The rationale for committing to address trade-offs between green and business performance may in this sense be one of moral commitment (Boiral, 2009) as opposed to instrumental business sense. INF₄ provided an example:

“[The company] found that if they added more salt and sugar to their products, it becomes tastier, tastier and tastier. Nevertheless, they voluntarily introduced a cap on salt and sugar to take the health issue into consideration. Their intention was also to reduce the quantity of supplies and reduce their carbon footprint. This is presumably not good for the economic performance because, in general, economic performance goes hand in hand with adding a lot of unhealthy stuff.”

Regardless of the business economic benefits of adding salt and sugar, the company that INF₄ refers to decided that the right thing to do was to implement caps to address a perceived trade-off business performance and health and environmental concerns. It follows that ecological responsiveness is not only determined by the capacity of firms to stimulate business performance. It can also stem from a firm's moral aptitude for sensing and addressing ecological issues in business operations (Marques, 2017). INF₃ corroborated the idea that some firms are morally driven to accommodate their business activities. They *“try very hard to make their manufacturing processes and their products environmentally friendly to minimise environmental damage and environmental risk because that is what they aspire to*

do". A firm's environmental ethos acts to legitimise its actions to mitigate trade-offs. Ecological responsiveness, according to this accommodative approach, is viable to the extent that it matches the firm's moral values.

Overall, the findings indicate that corporate responses to the perception of trade-offs between green and business performance oscillate between lackadaisical postures (in which ecological responsiveness is not deemed valuable) and accommodative postures (in which ecological responsiveness is viewed to either make business sense or match the firm's values).

Ambidexterity: compliant and philanthropic projections

10 % of coded interview data reflect the perception that green and business performance are independent. The findings indicate that, in trying to develop the ambidextrous capacity to address these independent activities, companies tend either to adopt compliance postures or to engage in philanthropy.

INF₁₇ commented on the separation between green and business performance:

“When I see sustainability department's leaders attached to communication functions, it talks for itself. We can see it, they are attached to the communication service, so it's a way of highlighting things they have already done, maybe without any major actions [...] The more sustainable development is biased towards communication aspects, the less effective it will be [...] I worked with small companies in the cleaning sector. We looked concretely at the ethical charts of big corporations in the area to see how we could produce the ethical charts of smaller businesses. When we see what is reported in the charts of big players as compared to what was concretely happening, how they manage waste, etc, we could see that there was a big gap. We are clearly into green washing.”

INF₁₉ added:

“Bad practices are especially in terms of green washing. We can bring forward an environmental argument although we only comply with regulations. So we may deceive consumers and competitors [...] In a product catalogue, for example, you may find a page on what the company achieves for the environment. They would claim, for example, to use eco-design processes but they don’t have any tangible elements that would demonstrate their engagement. And they have a nice logo that indicates how careful they are about environmental issues, but this strikes to me as quite shallow.”

Commitment to green at the ambidextrous level, according to the above interview extracts, may arise out of a perfunctory interest in green and a tendency to disseminate disinformation so as to present an environmentally responsible public image (Ramus & Montiel, 2005). The focus of corporate activities is on communication efforts that stimulate business performance. The lack of evidence of concrete ecological actions behind these efforts is interpreted in this analysis to reflect a firm’s conception of green as independent of major strategic initiatives. Companies comply with standard sustainability reporting methods and formally meet the need for a response to ecological issues without detracting from their efforts at responding to the market logic (Almandoz, 2014).

INF₁₉ however toned down the perfunctory argument, commenting:

“We shouldn’t blame companies too harshly. Sometimes they do green washing by default; that is because they are beginners in the area. If a company wants to be proactive in addressing environmental issues, it needs to make a huge effort. Often, it is easier to say: ‘here is my product. It is tested against three different environmental regulations. We comply with them’. Or they can do it because they want to follow the latest fashion, look trendy.”

In the same vein, INF₁₅ explained that unsound environmental responses may be down to *“awkwardness, a lack of know-how from businesses.”* Compliance postures may therefore be

due to a lack of expertise that does not enable firms to make a significant step towards green. The act of conforming to something established (i.e., law or fashion) signals a failure to go further than that which is either required by the law or institutionally brought into light as a trendy thing to do (Colwell & Joshi, 2013). INF₁₅ argued that compliance postures “*can have a very negative effect. It can be positive in the short-term. However, in the long-term, the backlash can be very strong.*”

The findings indicate that a more ‘mature’ response to the perception of a separation between green and business performance is adopted by some companies – essentially in the form of philanthropy. INF₁₈ provided an example of how philanthropic activities unfold:

“We proposed to organise what we called a Biodiversity Meeting involving local businesses. Companies had to take one hour out of work to enable employees to commit to an action of sensitisation. We visited each company who agreed to commit, ran a movie explaining what biodiversity is about and what the stakes are for employees. The company’s manager, in collaboration with staff, also had to choose an action in favour of biodiversity. So we proposed a number of actions, small things like working on the regeneration of the company’s site, put into place a partnership with an environmental association or deliver baskets of organic vegetables. It was more of a symbolic action because the impact on the environment was minor. The idea was to stimulate employees, in their job context, to engage in something that isn’t stricto sensu linked to daily business routines.”

This interview extract indicates that companies may effectively engage in pro-environmental activities that are peripheral to business performance (Smith & Lewis, 2011) yet have a positive impact on the environment. The type of engagement described by INF₁₈ is symbolic (Yang et al., 2018). It can take the form of a one-off event, the impact of which on green is likely to be minor. The objective is essentially to sensitize business agents to the

environmental cause as they engage in an activity that is not related to business performance prerogatives.

INF₁₈ added:

“There are some companies that are clearly doing that [referring to philanthropy] by pure opportunism. They come because it is good to be present and it will give a positive boost to their relationship with the region which is good if they work with them [referring to the local administration] on different projects. But, in fact, it is not directly linked to the business activity yet will not affect it negatively.”

This extract illustrates the idea of an ambidextrous ability to pursue economic goals while signalling good corporate citizenship through (opportunistic) philanthropy.

Overall, the findings indicate that corporate responses to the perception of a separation between green and business performance oscillate between compliance and philanthropy. Some interviewees present these ambidextrous strategies as too limited and advocate for an evolution towards more integrated and long-standing ecological responsiveness. Deeper engagement may be motivated by the perspective that green is a strategic priority. In other words, business agents are inclined to explore synergies between green and business performance.

Synergy: opportunistic and progressive projections

24 % of coded interview data reflect the perception that green and business performance are compatible (synergy's scenario of compatibility). INF₂ explained that one motivation for ecological responsiveness is the extent to which it can produce business benefits:

“I do the life cycle assessment work normally commissioned by larger companies, some public, some private, but they're larger and they have more resources. They don't do that work [i.e., ecological responsiveness] just because of regulatory

pressure, they do that work either to inform strategic decisions, add value to the business, helping them to implement strategic decisions or because they think that they will gain marketing advantage from it.”

In conceiving of green as a strategic imperative for value creation, business agents are thus willing to explore potential synergies between green and business performance. The findings suggest two types of projections: opportunistic and progressive.

Opportunistic strategies refer to the exploitation of synergies on the basis of the most immediate economic returns, including the perspective of a reduction of parts of the company's operating costs (Ivanova & Slavova, 2018). INF₃ commented:

“An impetus for companies is obviously to reduce their cost. Things like energy savings, waste reduction, cutting back on packaging, etc; these are all good things to do because you reduce your cost in an efficient way.”

In line with this extract, INF₅ maintained that short-term economic benefits may stem from the fact that *“operating costs might be reduced; hence profits are immediately increased by taking greener options.”* INF₁₇ contended:

“[Companies] try to get financial returns, cost reductions whenever they can. It is the advantage of initiatives combining energy and climate; that is, often we gain financial benefits at the same time as we contribute to our physical environment [...] Besides, those companies whose activities are directly depending upon fossil fuels are clearly feeling that their expenses are rising [...] Through our carbon footprint analysis, we also assess the company's vulnerability in the face of a strong increase in prices of fossil fuels and what it will cost them by making simulations on barrels' prices at \$70: What will happen if it rises to \$200? So there is an economic approach of gains and costs as well as sales, image towards customers and advantages they will draw by being forerunners in adopting sustainable practices.”

In line with instrumental stakeholder theory (Schaltegger et al., 2019), INF₁₄ suggested that ‘opportunistic’ firms are especially interested in acting upon evident instances of synergies, that is those which generate immediate business benefits, whereas subtler and more complex instances of synergies are often disregarded:

“It starts off with the fact that you can't see emissions whereas waste is lying at the back of the factory. I didn't get the impression that people were too worried about emissions. They are worried about waste because it costs them money. They see the bills; they have waste on the back of the factory and they see the bills coming in. And those bills are going up and up and up again because of European regulations. As an environmental issue, waste is much more prominent than emissions or water.”

The findings indicate that, while opportunistic projections enable business agents to identify synergies between green and business performance and capitalise on the here-and-now, they generally translate into fragmented ecological responsiveness, as predicted by Besharov and Smith (2014). That is, they produce immediate returns to the business and the environment (e.g., in the above extract, ‘waste reduction’ are dealt with) yet they fail to address the broader impact of business activities on the environment (e.g., in the above extract, ‘carbon emissions’ are not managed).

INF₁₃ confirmed that some companies address green issues only if these represent an immediate threat to business performance:

“We found that you will have a risk function in a business – risk committees and risk offices – and what they tend to look at are risks that directly arise through their activities or are in the immediate operating context and might affect their ability to function.”

In the same vein, INF₂₂ explained that short-term business gains generally prevail over long-term projections when it comes to exploiting synergies. But he also envisaged a more progressive business posture:

“For some business practitioners, the gains need to be clear, they are not philanthropists. They are not prepared to take risks or engage the business into environmental actions that are not a business concern or don’t provide immediate benefits. So they would have green actions in some areas but they may lack vigilance in other parts of the business. That said, I have seen companies gaining strong benefits by doing more than what is required by the law or what is motivated by economic pressures. These business leaders really understand that environmental matters are a business concern today and in the future; you can feel that aspect throughout the operations.”

This extract indicates that businesses may devise ecologically responsive strategies beyond opportunism as they develop an understanding of green as a condition to long-term business performance. INF₁₈ explained:

“The integration of environmental initiatives like carbon footprint assessments into the commercial policies, the marketing strategy and the products of the company is likely, clearly, to help them to differentiate in a number of markets.”

INF₁₈ provided an example:

“We work with a company which distributes books. In the wake of their carbon footprint assessment, they proposed to their customers to order their academic books earlier in the year so they could work on transport issues because the company faced strong peaks of CO₂ emissions regarding their transports by plane. This type of transport was indirectly imposed by customers who would make last minute orders. So they produced a communication tool saying: ‘As far as our transport conditions are

concerned, you have the choice between ship: it is that much in terms of CO₂ emissions; plane: it's thirty times more CO₂ emissions than ship transport. Be aware of that; we encourage ship transport. And to offer you an incentive, we welcome earlier orders because delivery delays will necessarily be longer. But, if you order ship transport and the books are to be delivered abroad, we propose to pay clearance charges'. So they based their communication on the fact that they completed a carbon footprint analysis to consolidate their relationships with suppliers and customers. By doing that and involving customers and suppliers in decisions regarding the impact of logistic operations on the environment, the company was able to seize two market opportunities: one in Courou (Guyanne) and the other with Paris City Hall. Thanks to this communication strategy, they could in fact demonstrate what their achievements in terms of sustainable development are; this attracted new customers.”

These extracts suggest that by proactively embedding green in the firm's market logics, business organizations can generate (possibly unforeseen) economic benefits – an argument also raised by Dahlmann and Grosvold (2017). Companies that demonstrate such a willingness to foster progress towards more sustainable business practices are attractive to environmentally conscious customers. Although the impact on business performance may not be easily predictable and is not necessarily evident, green is imposed in progressive projections as the right thing to do (tread more lightly on the planet) and the right way of doing things (e.g., lower CO₂ emissions in shipment methods). In the above extract for example, the fact that greener transport options can imply longer delays for delivery indicates that green and short-term business performance are incompatible. However, the company produced a carbon footprint analysis that revealed potential synergies and informed ecologically responsive decisions about logistic processes. Stakeholders (suppliers, customers) were involved in the process. Synergies between green and business performance

ultimately emerged in the form of lower CO₂ emissions and the emergence of new market opportunities. INF₂₄ specified that ecological responsiveness can *“begin with small, fragmented benefits. Then, if the actions are consolidated, the benefits may reach higher levels. I have a few clients who understand that more strongly integrated environmental credentials are a long-term business opportunity if not a shield against future threats.”*

INF₁₄ commented on progressive projections:

“If decision makers in the company are idealistic, then the chances are much higher that they can sort of combine the environmental and economic performance because they see more opportunities to progress.”

In the same vein, INF₁₅ suggested that progressive strategies are essentially characterised by an aspiration from business leaders to achieve sustainability outcomes:

“It doesn’t amount to change everything in one trait. There are plenty of resources, richness upon which a company can evolve. It’s more about evolving than changing. That is to say, we build upon existing strengths, know-how and experience to aspire to something different. There is a need to question or challenge the finality of things. The most difficult thing is perhaps to aspire to a more global finality, more concerned about humanity and the natural environment rather than merely the economic criteria. It becomes an enlargement. We are becoming conscious of that by assuming that, if we don’t do it, there will necessarily be an impact on the economic finality.”

Businesses can therefore seek to foster progress by broadening the scope of their responsibilities to address environmental and social challenges – not only economic ones.

Overall, the analysis distinguishes between two types of projections towards synergy: opportunistic and progressive. On one hand, companies may focus on the delivery of immediate business benefits through opportunism. As a result, fragmented green solutions are

implemented as companies act upon environmental issues that either constitute a threat on, or incur a direct benefit to, business performance. On the other hand, companies can adopt a more progressive posture, one that opens perspectives for green specialisations and consolidation of the compatibility between green and business performance.

Symbiosis: cosmetic and consolidative/transformational strategies

The proportion of coded interview data (34 %) associated with the perception of a relation of interdependency between green and business performance is nearly equivalent to that which relate to the perception of trade-offs, making these two scenarios of compatibility the most recurring patterns identified in this study. The pragmatic focus on incompatibility appears to be levelled by a moral commitment to ecological responsiveness by the business community. In shifting the focus on symbiosis, interviewees collectively described instances in which the values and norms of sustainability become diffused throughout the company and green is eventually seen by business agents as the new normal (in line with Winn et al., 2008). In other words, green is encroached on the established and dominant market based logic (Dahlmann & Grosvold, 2017). INF₂₁ explained that this phenomenon is essentially driven by ‘transformational’ leadership:

“I have come across a few visionary leaders. These people are driven by ethical principles and that reflects into the business, especially in decision-making processes. They lead the company in a transformational way. That’s a way of inspiring workers, getting them involved. I visited the production site, talked to people around and saw that they were quite self-concerned about the quality of their jobs. They would care to consume a low amount of energy and propose new ways of dealing with waste, for example.”

In the same vein, INF₁₄ commented:

“We can shed light on the attitude of leaders or the boss or of crucial people within the company. If they are idealistic, then the chances are much higher that they can sort of combine the environmental and economic performance because they see more opportunities.”

INF₂₁ and INF₁₄ emphasize the importance granted to green by business leaders whose ethical awareness (or commitment to a higher purpose) generates a perception of ecological responsiveness as a primary business concern, as predicted by Litz (1996). This perception may be diffused throughout the company, eventually translating into concrete actions in domains such as ‘waste management’ and ‘energy consumption’. INF₁₆ used an educational metaphor to illustrate the role of transformational leadership in fostering ecological responsiveness:

“[Ecological responsiveness] is almost like raising children. As a father or mother, you have to make sure that your kids have reference points so they can grow up confidently and with a good sense of values. Well, in a company, it’s a bit like that, your employees are to feel that what they do and how they do it matters, it has an impact. In doing that, you get a company that is more resilient to environmental risks.”

The use of this metaphor, together with recurring references to the actions of feeling, aspiring, envisioning, valuing, being conscious or doing the right thing, is taken as evidence that green and business performance can be genuinely perceived as interdependent by the business community (Chorafas, 2011). Symbiosis was however presented as essentially symbolic (cf. Hyatt & Berente, 2017; Perez-Batres et al., 2012) by some interviewees (e.g., INF₁₉, INF₁₅, INF₁₈, INF₁₄) who discussed examples of firms that are exclusively concerned about the compatibility of green with the brand, with “*no real commitment*” (INF₁₈) at the operational level. Interestingly therefore, the study partially answers the call from Lyon and Montgomery

(2015) for identifying the varieties of greenwash by unveiling two distinct patterns – one at the ambidextrous level where companies simultaneously report certain green credentials that stimulate business performance and comply with minimum sustainability standards; another one at the symbiotic level exclusively associated with the symbolic idea of a symbiosis between green and the brand strategy. In terms of ecological responsiveness, the latest approach is labelled as a cosmetic strategy consisting of *“building a reputation of good corporate citizen”* (INF₂₁) without reflecting any real intentions *“to build strong sustainability programmes”* (INF₂₁).

References to cosmetic strategies are largely outweighed in the data by references to a more mature and substantive (cf. Perez-Batres et al., 2012) approach – that is, consolidation (8% frequency gap). The argument of a consolidative strategy implies that companies integrate green *“into their Board agenda and [...] into their risk management system”* (INF₅). The approach generates *“commitment from the top down, backed up by robust measurement tools and an integrated approach to spread that information across the whole company”* (INF₅).

INF₂ explained that green objectives are achievable *“to the extent that they are considered in terms of long-term planning.”* According to her, a green company would implement *“measurement processes”* and *“environmental performance targets”*. Reflecting on a company example, she added:

“Some measures of management performance include environmentally connected parameters. For example, if company X has a strategic target of eliminating waste to landfill, then that target is passed on to business management objectives; this finally materialises into operations with improvements in terms of environmental impact in different parts of the business. I come across that from time to time. And I would say that, at least, that is an integrated approach to environment. The derivation of the

original objectives may otherwise have been done with more reflections but at least businesses thought about it at very high level. The company may find that making a step towards the environment can be beneficial to the business; at least they can achieve a significant reduction of pollution... They can even commit to some sorts of voluntary events to preserve the environment. I have seen that too.”

This extract offers an account of a company’s integrated approach to ecological responsiveness, one in which the firm (i) sets green objectives (“*measures of management performance include environmentally connected parameters*”), (ii) foresees business benefits (“*making a step towards the environment can be beneficial to the business*”), (iii) engages in philanthropy (or “*voluntary events*”), and (iv) addresses trade-offs (i.e., “*achieve a significant reduction of pollution*”).

INF₄ confirmed that, by building awareness on environmental issues and aspiring to a symbiosis between green and business performance, a firm may effectively mitigate trade-offs in operations:

“Those companies who are willing to take on these trade-offs are the ones that are more conscious about their innovative abilities and wary of environmental defaults that they cause.”

INF₃ further explained:

“I think the best companies that you visit, particularly the multinational companies, have very high standards of environmental performance, they have taken it very seriously. They have been very systematic about it. They've put in place measurements, they've put in place matrix systems, they've put in place a lot of employee involvement and pride in the environmental standards that they achieved.”

This extract suggests that setting high environmental standards (through consolidative strategies) and relying on leadership models that stimulates individuals' commitment (i.e., transformational strategies) are key to corporate ecological responsiveness.

Overall, the findings indicate that corporate responses to the perception of an interdependence between green and business performance iterate between cosmetic and consolidative strategies. Consolidative strategies are found to be detrimental to the construct of corporate ecological responsiveness. They mobilise visionary business leaders, motivate employees' commitment, heighten their sense of collective efficacy, create favourable premises for uncovering environmental threats and opportunities, and achieve an efficient (applying green methods) and effective (setting green goals) response. Symbiosis is therefore proposed as a leading aspiration for companies that are willing to advocate integrated green and business performance solutions. Some interviewees highlighted the role of leadership and the relevance of long-term strategic vision:

“With a long-term vision, companies' leaders can be willing to take [green] actions for which they didn't suspect to capture any benefits because they deemed it unnecessary or futile. They will agree to commit because they realise that it will ensure sustainable development” (INF₁₅).

“They [referring to the company] were sort of held as being very forward thinking and that came just because of the manager. There was a strong team around him and they were very successful. They would do proper waste minimisation, waste prevention” (INF₁₄).

“A successful business needs to have a clear vision of what is the value it creates and what that value is for. I think the main obstacles are the rigidities of the status quo, of the way things currently work” (INF₁).

These extracts indicate that corporate ecological responsiveness becomes possible and effective when an adequate value-driven strategic vision prevails and all business agents (from bottom to top of the organization) are committed to green – as suggested by Testa, Miroschnychenko, et al. (2018). Environmental issues may otherwise be set at odds with the prevailing business model.

Discussion and implications

Overall, the results indicate that the disposition of business agents to perceive green and business performance as incompatible (trade-off), independent (ambidexterity), compatible (synergy), or interdependent (symbiosis) generate a continuum of business responses from minimalistic strategies to maturation strategies. The continuum incorporates patterns of ecological responsiveness that either fit in or expand existing theoretical concepts or typologies in this domain. In Figure 2, each pattern is depicted in the form of a projection towards a referent scenario of compatibility, reflecting thereby the use of the term ‘projection’ by Kaplan and Orlikowski (2007) to define how individual agents strategically relate to (or approach) business performance.

Green projections are viewed as constituents of a framework for corporate greening. They reflect the idea that creating change leading towards a high level of ecological responsiveness constitutes a process of maturation fuelled by consolidative, progressive, philanthropic, and accommodative postures. By contrast, the objective of improving ecological responsiveness is compromised if business agents adopt minimalistic strategies consisting of lackadaisical, compliant, opportunistic, and cosmetic postures. Altogether, the responses from management consultants indicate that business activities reflect a contention between corporate greening and status quo (red projections) – in line with the improved versus non-improvement nexus observed by Halme et al. (2020) in the same domain. In

Figure 2, the coloured arrows indicate the directions towards which companies focus their efforts either to reinforce the compatibility between green and business performance (cf. green arrows attached to green projections) or to exploit immediate business benefits (cf. red arrows attached to red projections).

Consistent with the emphasis of content analysis on data frequency and to inform construct validity, Figure 2 is designed to reveal the percentages of coded interview extracts related to each strategy. The surface covered by each projection (width and length) is approximately adjusted to reflect this percentage. Readers are thus provided with a visual representation of the frequency of each pattern of ‘strategy’ captured in the responses of consultants.

[Insert Figure 2 about here]

The multi-faceted strategy framework has implications for the practice of corporate ecological responsiveness, fundamentally because it distinguishes between four minimalistic strategies that impede progress towards more sustainable business practices and four maturation strategies that may be pursued to stimulate progress. The main contribution is an extended account of how environmental issues are managed in business, and potentially as well of how an ecological laggard may be raised into a strong sustainability performer. Managers can use the framework to develop their understanding of how ‘green’ relates to the performance of their organizations and use this understanding to evaluate why certain strategies or practices lead to certain outcomes, beyond inflated judgements about whether green activities are either merely symbolic / peripheral or merely substantive / embedded. They may thus identify and deploy those (green) ‘postures’ that have the potential to stimulate ecological responsiveness.

The framework emphasizes the role of individuals holding various performative roles across the organization in making sense of the link between green and their domain of performance and identifying potentially rewarding trajectories for their firms. The findings indicate that consolidative postures have a particularly significant impact in that they heighten awareness and open prospects for a clear communication of the link between ecological responsiveness and business performance throughout the firm. This aspect offers a valuable indication of how ‘mature’ corporate ecological responsiveness unfolds and transcends the decoupling between intention (consolidative postures) and implementation (accommodative, philanthropic, and progressive postures) often observed in this domain (Aravind & Christmann, 2011).

Further research might interestingly explore the possibility of displacements taking place along minimalistic and maturation strategies within a single organization. Several factors such as stakeholder pressure, issue salience, resource availability, innovation propensity, and bureaucracy are recognized in the literature that cause organizational agents to iteratively strengthen or weaken the embeddedness of green in business performance (e.g., Balasubramanian et al., 2021; Bansal & Roth, 2000; Testa, Boiral, et al., 2018). Although some of these factors were mentioned in interviews, their influence on the forms of corporate ecological responsiveness remains to be thoroughly investigated in separate studies. Scholars interested in this challenge may seek to clarify how business agents operating in similar industry sectors strive to adjust to the demands of the maturation logic, with implications on how managers may design managerial practices that consistently integrate and elevate the status of environmental issues in organizational decision-making.

While the multi-faceted strategy framework uncovers important aspects of the dynamics involved in corporate ecological responsiveness, these results need to be interpreted within the limitations of the study. The representativeness of informants and the biases that

may be associated with their positions limit the generalizability of the findings. While an effort was made to obtain rich insights into the experiences of consultants, the researcher could not guarantee that all interviewees had a fair and clear vision of the challenges faced by their business clients. The extent to which the results of this study reflect the opinion of the consultants interviewed more than the reality of companies is therefore difficult to establish. A full-blown evaluation of the compatibility framework would require focusing on its application to organizations in specific industry sectors to avoid hasty generalizations. In-depth interviews with ‘business agents’ are particularly commendable to validate or refine the forms of corporate ecological responsiveness unveiled in this study and identify the contingent variables that explain possible displacements along them.

In conclusion, this study is a relatively small, preliminary attempt to study a large and complex issue, the relationship between green and business performance, from a new angle and in a context of rapid and constant change. Its main contribution lies in the development of unique insights into the working of corporate ecological responsiveness. The findings advance existing research based on two main dichotomies (i.e., symbolic versus substantive and peripheral versus embedded) by revealing that ecological responsiveness takes multiple forms according to whether green and business performance are perceived as compatible, incompatible, independent, or interdependent. However, since a range of cultural, political, and economic factors intertwine to influence a firm’s approach to sustainability issues and that are beyond the scope of this study, the question remains whether the findings are generalizable across sectors and regions. This study will hopefully serve as a foundation for an effort to sharpen understanding of how businesses respond to ecological issues.

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Figure 1. Dimensions of compatibility between green and business performance (adapted from Martinez, 2014, p. 615)

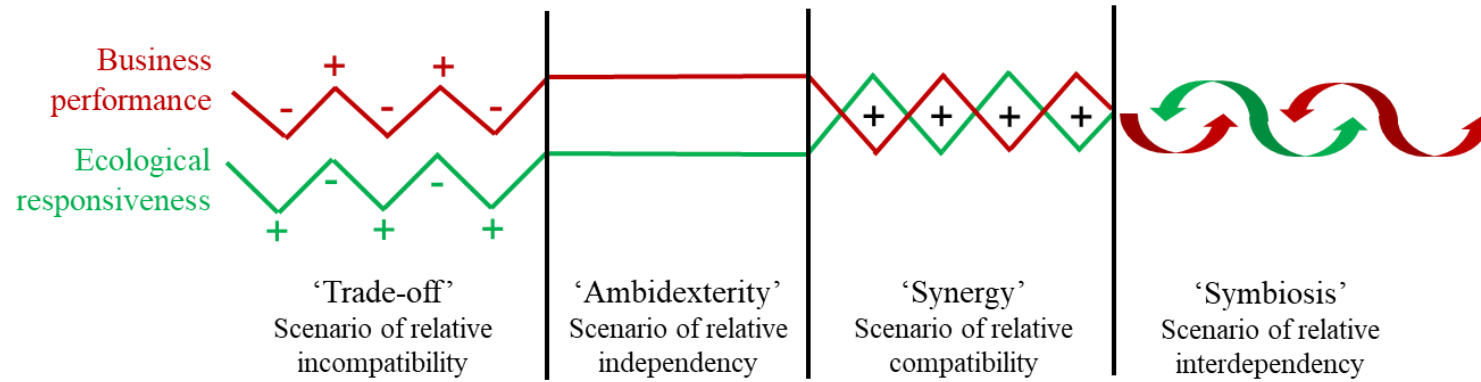


Table 1. Description of study informants

Pseudonym and location	Consultancy experience (in years, as of 2012)	Domain of consultancy/expertise	Interview dates	Interview mode
INF ₁ – Cardiff, UK	8	Innovation in business/management with economic development background	R1: 17.2.2012 R2: 10.6.2015	Face-to-face
INF ₂ – Manchester, UK	16	Business innovation and strategic environmental objectives	R1: 07.3.2012 R2: 14.6.2015	Online
INF ₃ – Cardiff, UK	17	Business innovation and planning	R1: 07.3.2012 R2: 19.6.2015	Face-to-face
INF ₄ – London, UK	7	Lean thinking, business supply chains and operations	R1: 07.3.2012 R2: 18.6.2015	Online
INF ₅ – London, UK	15	CSR/Sustainability	R1: 10.3.2012 R2: 02.7.2015	Online
INF ₆ – London, UK	12	CSR, corporate strategy and finance	R1: 10.3.2012 R2: 01.7.2015	Online
INF ₇ – London, UK	25	Strategy and sustainability	R1: 13.3.2012 R2: 09.7.2015	Online
INF ₈ – London, UK	13	Corporate governance, non-financial areas for corporations, national and local government	R1: 15.3.2012 R2: 05.7.2015	Online
INF ₉ – Bristol, UK	20	Marketing and strategy	R1: 17.3.2012 R2: 12.7.2015	Online
INF ₁₀ – London, UK	18	Learning strategy and design, performance management, HR strategy	R1: 19.3.2012 R2: 04.6.2015	Online
INF ₁₁ – London, UK	7	Environmental management, supply and waste chains	R1: 20.3.2012 R2: 04.9.2015	Online
INF ₁₂ – Birmingham, UK	5	Business operations management, lean techniques	R1: 20.3.2012 R2: 24.7.2015	Online
INF ₁₃ – London, UK	11	Corporate sustainability, stakeholder engagement	R1: 29.4.2012 R2: 11.7.2015	Online

INF ₁₄ – Cardiff, UK	10	Waste management in SMEs	R1: 03.5.2012 R2: 05.6.2015	Face-to-face
INF ₁₅ – Strasbourg, France	4	Stakeholder relations, sustainable development	R1: 09.5.2012 R2: 18.6.2015	Online
INF ₁₆ – Paris, France	20	Management, CSR, Responsible communication	R1: 13.5.2012 R2: 21.6.2015	Face-to-face
INF ₁₇ – Thann, France	4	Corporate sustainability	R1: 20.5.2012 R2: 19.9.2015	Face-to-face
INF ₁₈ – Strasbourg, France	3	CSR	R1: 24.5.2012 R2: 02.7.2015	Face-to-face
INF ₁₉ – Strasbourg, France	3	Eco-design	R1: 24.5.2012 R2: 5.11.2015	Face-to-face
INF ₂₀ – Mulhouse, France	4	Sustainable development	R1: 26.5.2012 R2: 6.11.2015	Face-to-face
INF ₂₁ – Strasbourg, France	15	Marketing, product design, brand management	R1: 31.5.2012 R2: 26.6.2015	Face-to-face
INF ₂₂ – Paris, France	26	Sustainable development, CSR	R1: 01.6.2012 R2: 16.7.2015	Face-to-face
INF ₂₃ – London, UK	12	Risk management, economic viability	R1: 03.6.2012 R2: 9.10.2015	Online
INF ₂₄ – London, UK	9	Strategic business and organisational planning	R1: 04.6.2012 R2: 17.9.2015	Online
INF ₂₅ – London, UK	15	People and team management skills in business	R1: 04.6.2012 R2: 23.7.2015	Online

Table 2. Semi-structured interview guide

-
1. Can you tell me more about your consultancy activity? Who are your clients?

 2. What kind of void are businesses trying to fill by working with you?

 3. What are the key drivers to environmental management?

 4. Do you have any examples of good practice of corporate environmental management? What do they do well?

 5. Any examples of bad practice? What do they do wrong?

 6. How do you perceive the role of leadership in driving green performance? The role of communication?

 7. What kind of changes do you think companies need to make to be more environmentally friendly?

 8. Are companies willing to learn new management methods to become more environmentally friendly?

 9. Are businesses more likely to look at short-term or long-term?

 10. Are companies using (or seeking to use) any tools and techniques to improve their environmental performance? 6 Sigma, lean, life cycle analysis, foot-printing, etc.? Or do they tend to develop their own tools?

 11. What is the role of regulations?

 12. What is the influence of corporate marketing and sales departments on environmental management?

Table 3. Illustrating the coding frame

Core code categories	Code definitions	Examples of data segments/units	Unit codes	Cluster codes (and frequencies)
Trade-off	Mention of a perceived/real conflict between green and business performance	<p><i>'There is still a group of businesses for which environmental issues are simply a burden. It's something that has to be tackled in a way that avoids them being embarrassed and generates immediate gains'</i> (INF₂).</p> <p><i>'It is very much about casting negative light, it is avoiding things that could be bad, avoiding fines, avoiding embarrassment, avoiding being bottom of the league'</i> (INF₂).</p> <p><i>'In manufacturing, the waste is unlikely to be fully recycled. So you can see the trade-offs are very quickly there; with economic performance, you will damage the environment'</i> (INF₁₁).</p>	<p>Green as a burden; desirable only to the extent that tangible benefits are foreseen.</p> <p>Green perceived as a threat to business reputation; focus on reducing threat instead of reducing environmental impact.</p> <p>Trade-offs are inevitable, pessimistic prospects for ecological responsiveness</p>	Lackadaisical approach (110)
		<p><i>'They don't try to solve the conflict between their activities and the environment only because of regulatory pressure, they do that work either to inform strategic decisions, helping them to implement strategic decision or because they think that they will gain competitive advantage'</i> (INF₁).</p> <p><i>'The principal difficulty, from a business perspective is that the bottom line comes first. A company is to be financially healthy to be able to afford a green attitude'</i> (INF₃).</p> <p><i>'The only reason why they managed to reduce the impact is that a few of them in the company cared for ecological matters'</i> (INF₂₃).</p>	<p>Ecological issues are addressed because doing so will yield business benefits.</p> <p>Financial performance is a condition to green commitment.</p> <p>The enactment of individuals' values is a driver for green commitment.</p>	Accommodative posture (132)
Ambidexterity	Mention of a separation between green and business performance	<p><i>'They usually seek to devise a system to address issues about which they have no technical understanding but which they are driven to do by legislation'</i> (INF₂).</p> <p><i>'I know that some firms are doing the bare minimum; they'd say: 'well we do this and that; it's the regulation and we do it well'; but they can do more with a stronger connection to environmental problems'</i> (INF₁₉).</p> <p><i>'I don't believe that companies who purely apply environmental legislation are doing the job with enough scrutiny'</i> (INF₂₁).</p>	<p>Gap between business competencies and green; legislation is the unique driver.</p> <p>Compliance with the law is a minimalistic approach; green requires a deeper level of commitment.</p>	Compliance (33)
		<p><i>'What I observe in practice is this sort of voluntary commitment, kind of symbolic actions... Yes, that might be good for the environment but it doesn't link to the business'</i> (INF₅).</p> <p><i>'Philanthropists exist in business. It is their conviction that they must give to society whether it makes business sense or not'</i> (INF₂₂).</p> <p><i>'There is no prohibition from doing something positive for the eco-system in business. Voluntarism is quite a common thing to do and sometimes it is about using some resources of the company'</i> (INF₂₅).</p>	<p>Voluntary initiatives in parallel to business activities.</p> <p>Addressing green issues beyond business rationale.</p> <p>Voluntarism may involve the use of business resources for an activity that is unrelated to the core business.</p>	Philanthropy (22)
Synergy	Mention of an existing correlation between	<p><i>'You see a lot of lip service, things happening on the surface while the issues require deeper involvement. They'd say: 'yes, we're doing that, we're doing this, we're recycling that'. But that's not really embedded; it's not something that</i></p>	<p>Fragmented green activities; ecological responsiveness is not integrated throughout all business functions.</p>	Opportunism (88)

green and business performance	<p><i>everybody is brought into'</i> (INF₄).</p> <p><i>'What we found is that you will have a risk function in a business – risk committees and risk offices – and what they tend to look at are risks that directly arise through their activities or are in the immediate operating context and might affect their ability to function'</i> (INF₁₃).</p> <p><i>'There are easy things to be done to become green, it's not complicated you know; reducing waste is good for business and the environment, we all know about that. But business is complex and maintaining green performance in a business in the long-term may be very complex because if you don't have it in your corporate values, at some point your commitment will be weak and it will show'</i> (INF₁₈).</p>	<p>Ecological responsiveness is viable only to the extent that an environmental risk is foreseen. Simplistic approach to green cannot generate high levels of ecological responsiveness.</p>	
	<p><i>'The integration of carbon footprint analysis into commercial politics, into business marketing, into the range of products is likely to aid companies to differentiate in certain market'</i> (INF₂₂).</p> <p><i>'If they are idealistic, then the chances are much higher that they can sort of combine environmental and economic performance because they see opportunities for progress out there'</i> (INF₁₄).</p> <p><i>'With companies, we found out that [ESR] could have an interest with regards to markets, and business performance in these markets'</i> (INF₁₈).</p>	<p>Prospects of stronger market impact through ecological responsiveness.</p> <p>Idealism, or 'hot' cognition, widens the scope of strategic interests to integrate green as business opportunity for progress.</p> <p>Prospects of stronger market impact through green.</p>	Progress (87)
Symbiosis	<p><i>'We realise that green washing has a negative effect. It can have a positive effect in the short term but in the long term, it's a strong backlash'</i> (INF₁₅).</p> <p><i>'When I see sustainable managers attached to communication services. It talks to itself. It's a way of shedding light on things which are done, may be without great leverage for action'</i> (INF₁₇).</p> <p><i>'There are some, frankly, who make some efforts for the environment by pure opportunism. I am clear [...] It will be used to communicate'</i> (INF₁₈).</p> <p><i>'I think the best companies you visit, particularly multi-nationals, have been very systematic about it [referring to green]. They've put measurements in place; they've put in place a lot of employee involvement and pride in the environmental standards that they achieved'</i> (INF₃).</p> <p><i>'Doing the right thing is an ideological commitment because these people are not necessarily taking a pragmatic position on it'</i> (INF₄).</p> <p><i>'Companies who are successful and reap the benefits, it's because there was a conviction and that behind, they brought the resources to get started'</i> (INF₁₈).</p>	<p>Green washing not an effective approach to ecological responsiveness.</p> <p>Focusing on green communications reduces the scope for green integration.</p> <p>Instances of businesses using green only as a communication tool.</p> <p>Strong green performance through measurement and collective commitment. Green integration requires a visionary leadership, not an instrumental one. Green is beneficial to the business; it stems from a manager's conviction.</p>	Masking strategy (88)
Mention of a perceived/envisioned interdependency between green and business performance.			Transformational/ Consolidative approach (154)

Figure 2. Maturation and minimalistic approaches to corporate ecological responsiveness: A multi-faceted strategy framework

