Responsibility and Governance: The Twin Pillars of Sustainability

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Abstract Responsibility possesses a dual role within our twin pillars of sustainability. Not only does it stand as a pillar in itself, but, responsibility is central to the notion of good governance. This chapter expands on previous efforts to define the role of responsibility in this twin pillar construct and posits it as a pivotal construct (Aras and Crowther in Journal of Business Ethics, 87(supp 1), 279–288, 2008a, Journal of Social and Environmental Accounting, 2(1), 19–35, 2008b; in: Crowther et al. (eds) The goals of sustainable development: responsibility and governance, Springer Nature, Singapore, 2017). In this chapter, the concept of the pillars of sustainability is explored by first acknowledging the Brundtland pillars and then proposing a different set of pillars. In this proposal, the suggestion is made of only two pillars: those of governance and responsibility. We argue that focusing on these two leads to an understanding of the needs of sustainability. In doing so, this chapter outlines the focus and argument of the book and introduced the subsequent chapters.

Keywords Sustainability · Corporate social responsibility · Governance Responsibility

1 Introduction

Our society has continued to act in a way that is not sustainable. This is manifested in the overshoot of our planet's sustainable limits. Despite warning that our ecological footprint was, and still is, growing at a vast and unsustainable rate, we have pursued the 'business-for-usual' scenario outlined in 'The Limits to Growth' (Meadows et al. 1972), taking little action to address these concerns. Indeed

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President Macron in his 2018 speech to US Congress[1] made this point and emphasised that there is no Planet B. A post-mortem of how this happened and who is culpable might blame greedy shareholders, perceptions of economic wealth, consumerism, and ineffective political and policy intervention. Such theorising has occurred, in plenty, yet, as others have observed, what is needed now is not words and rhetoric, but collective action from citizens, organisations and governments (Komiyama 2014; Milne et al. 2009).

Corporate social responsibility (CSR) has been in mainstream existence for around 65 years and over this time has attracted much attention from practitioners and scholars (Wang and Gao 2016). Indeed, it is difficult to find another concept that has been as pervasive or potent as CSR. CSR has crept from the concern of business leaders as a strategic activity concerned with marketing, and accounting and finance, into a much broader concept influencing many other aspects of business (e.g. supply chain and operations management) and other sectors (e.g. justice/law).

However, some have professed that 'CSR is dead' (famously, Peter Bakker, the President of the World Business Council for Sustainable Development). Instead, concepts such as sustainability have prevailed. Whilst CSR, as a label, appears to be losing popularity, and concepts such as sustainability appear to be prevailing, CSR has brought us a long way and some may argue we are seeing more of a relabelling—old wine in new bottles (Rasche et al. 2017). CSR has provided a platform for the legitimisation of corporate and government action (as Rendtorff discusses in Chap. 4), leading to much-needed criticism that corporations have engaged with CSR for the wrong reasons (strategic legitimacy, reputation, etc., over values), as opposed to 'actually exhibiting…concern through actions taken' (Crowther and Martinez 2004, p. 104). More recently, CSR can be observed to have provided a foundation for the extension of other sustainable development activity, including the growing notion of cradle-to-cradle product lifecycles, the circular economy, greater integration of sustainability into supply chains, and focus on design for sustainability.

This chapter explores the role of responsibility within our twin pillar construct (which views responsibility and governance as the twin pillars of sustainability). Given these concepts are pivotal to our book series (see Crowther et al. 2017), we elaborate and develop the meaning of responsibility in the evolving sustainability context. Finally, we conclude with several directions for the future of sustainable development and our twin pillars. The evolution of society towards sustainability is appreciated in this chapter.

2 Sustainability

One of the most used words relating to corporate activity at present is the word sustainability. Indeed, some would argue that it has been so heavily overused, and with so many different meanings applied, to it that it is effectively meaningless.

[1]25 April 2018, reported by the BBC news and most newspapers worldwide.

Thus, the term sustainability currently has a high profile within the field of corporate activity. Indeed it is frequently mentioned as central to corporate activity without any attempt to define exactly what sustainable activity entails. This is understandable as the concept is problematic and subject to many varying definitions—ranging from platitudes concerning sustainable development to the deep green concept of returning to the 'golden era' before industrialisation—although often it is used by corporations merely to signify that they intend to continue their existence into the future.

The ubiquity of the concept and the vagueness of its use mean that it is necessary to re-examine the concept and to consider how it applies to corporate activity. In this chapter, therefore, we do just this—examining what is meant by sustainability—and looking at the various aspects of sustainability. For us, there are two aspects to this—corporate actions and their consequences; and the distribution of the benefits accruing from such corporate activity. Furthermore, both have to be set not just within the sphere of the corporation itself, or even the wider context of its stakeholders but also within the widest geospatial context—that of the global environment.

There is a considerable degree of confusion surrounding the concept of sustainability: for the purist sustainability implies nothing more than stasis—the ability to continue in an unchanged manner—but often it is taken to imply development in a sustainable manner (Marsden 2000; Hart and Milstein 2003) and the terms sustainability and sustainable development are for many viewed as synonymous. For us we take the definition as being concerned with stasis (Aras and Crowther 2008a, b); at the corporate level if development is possible without jeopardising that stasis then this is a bonus rather than a constituent part of that sustainability. Moreover, sustainable development is often misinterpreted as focusing solely on environmental issues. In reality, it is a much broader concept. Sustainable development policies encompass three general policy areas: *economic, environmental and social*. In support of this, several United Nations texts, including the 2005 World Summit Outcome Document, refer to the '*interdependent and mutually reinforcing pillars*' of *sustainable development* as *economic development, social development and environmental protection*.

For over 30 years now, the prime document detailing sustainability and sustainable development has been the Brundtland Report (WCED 1987) because there is general acceptance of the contents of that Report and because the definition of sustainability in there is pertinent and widely accepted. Equally, the Brundtland Report is part of a policy landscape being explicitly debated by the nation states and their agencies, big business supra-national bodies such as the United Nations through the vehicles of the WBCSD[2] and ICC,[3] (see, for example Beder 1997; Gray and Bebbington 2001). Its concern with the effect which action taken in the present has upon the options available in the future has directly led to glib assumptions that

[2]World Business Council for Sustainable Development.

[3]International Chamber of Commerce.

sustainable development is both desirable and possible and that corporations can demonstrate sustainability merely by continuing to exist into the future (Aras and Crowther 2008a). It is important, therefore, to remember, the Brundtland Commission's (WCED 1987: 1) definition of sustainable development that is the most accepted by everyone and used as the standard definition of sustainable development:

> …development that meets the needs of the present without compromising the ability of future generation to meet their own needs.

This is the standard definition of sustainable development which has been taken up by everyone subsequently. This report makes institutional and legal recommendations for change in order to confront common global problems. More and more, there is a growing consensus that firms and governments in partnership should accept moral responsibility for social welfare and for promoting individuals' interest in economic transactions (Amba-Rao 1993).

At a similar time, all corporations are becoming concerned about their own sustainability and what the term really means. Such sustainability means more than environmental sustainability. As far as corporate sustainability is concerned then the confusion is exacerbated by the fact that the term sustainable has been used in the management literature over the past 30 years (see for example Reed and DeFillippi 1990) to merely imply continuity. Thus, Zwetsloot (2003) is able to conflate corporate social responsibility with the techniques of continuous improvement and innovation to imply that sustainability is thereby ensured. Consequently, the trajectory of all of these effects is increasingly being focused upon the same issue.

Sustainability is, of course, fundamental to a business and its continuing existence. It is equally fundamental to the continuing existence not just of current economic activity but also of the planet itself—at least in a way which we currently understand. It is a complex process, as we have discussed. Moreover, it is a process which must recognise not just the decision being made in the operational activity of the organisation but also the distributional decisions which are made. Only then can an organisation be considered to be sustainable.

Others have tended to assume that a sustainable company will exist merely by recognising environmental and social issues and incorporating them into its strategic planning. According to Marrewijk and Werre (2003) there is no specific definition of corporate sustainability and each organisation needs to devise its own definition to suit its purpose and objectives, although they seem to assume that corporate sustainability and corporate social responsibility are synonymous and based upon voluntary activity which includes environmental and social concern.

Sustainability, therefore, implies that society must use no more of a resource than can be regenerated. This can be defined in terms of the carrying capacity of the ecosystem (Hawken 1993) and described with input—output models of resource consumption. Thus, the paper industry, for example has a policy of replanting trees to replace those harvested and this has the effect of retaining costs in the present rather than temporally externalising them. Similarly, motor vehicle manufacturers have a policy of making their cars almost totally recyclable. Viewing an organisation as part of a wider social and economic system implies that these effects must be taken into account, not just for the measurement of costs and value created in the present but also for the future of the business itself.

Such concerns are pertinent at a macro level of society as a whole, or at the level of the nation state but are equally relevant at the micro level of the corporation, the aspect of sustainability with which we are concerned in this work. At this level, measures of sustainability would consider the rate at which resources are consumed by the organisation in relation to the rate at which resources can be regenerated. Unsustainable operations can be accommodated for either by developing sustainable operations or by planning for a future lacking in resources currently required. In practice organisations mostly tend to aim towards less unsustainability by increasing efficiency in the way in which resources are utilised. An example would be an energy efficiency programme.

There have been various descendants of Brundtland, including the concept of the Triple Bottom Line (Aras and Crowther 2008b). This, in turn, has led to an assumption that addressing the three aspects of economic, social and environmental is all that is necessary in order to ensure not just sustainability but to also enable sustainable development. Indeed the implicit assumption is one of business as usual—add some information about environmental performance and social performance to conventional financial reporting (the economic performance) and that equates to triple bottom line reporting. And all corporations imply that they have recognised the problems, addressed the issues and thereby ensured sustainable development. This implication is generally accepted without questioning—certainly without any rigorous questioning. One is the Triple Bottom Line—the 3 aspects of performance:

- Economic performance
- Environmental performance
- Social performance

It is recognised in the financial world that the cost of capital which any company incurs is related to the perceived risk associated with investing in that company—in other words, there is a direct correlation between the risk involved in an investment and the rewards which are expected to accrue from a successful investment. Therefore, it is generally recognised that the larger, more established companies are a more certain investment, and therefore, have a lower cost of capital. This is all established fact as far as finance theory is concerned and is recognised in the operating of the financial markets around the world. Naturally, a company which is sustainable will be less risky than one which is not. Consequently, most large companies in their reporting mention sustainability and frequently it features prominently. Indeed it is noticeable that extractive industries—which by their very nature cannot be sustainable in the long term—make sustainability a very prominent issue. The prime example of this can be seen with oil companies—BP being a very good example—which make much of sustainability and are busy redesignating themselves from oil companies to energy companies with a feature being made of renewable energy, even though this is a very small part[4] of their actual operations.

This relates also to governance as there is increasing evidence that corporations with strong governance have a sustainable advantage which translates financially into benefits in the form of a lower cost of capital. It is, therefore, reasonable to argue that these two factors of responsibility and governance form the twin pillars of sustainability and it is the purpose of this book to explore this argument. This is achieved through the various contribution which are contained within.

3 Responsibility

3.1 *The Dual Role of Responsibility—Both Governance and Pillar*

In this book, we raise the question of the triple pillars of sustainable development and look at an alternative. Previously in this book series (Crowther et al. 2017; see also Aras and Crowther 2008a, b), four components of good governance and their significance to sustainability were highlighted:

- Responsibility;
- Transparency;
- Accountability;
- Fairness.

Most organisations whether public, private or not-for-profit have structures that distribute power, responsibility, oversight and ultimately accountability (Steger and Amann 2008)—i.e. governance structures. Whilst discussion on corporate governance has prevailed (Brennan and Solomon 2008; Tuan 2012), particularly in the CSR discourse, the rationale for governance in other settings is similar.[5] There have certainly been different catalysts towards governance, in the private sector, ensuring shareholders' interests are protected, and responses to corporate scandals are some of these. In the public sector, public reform (such as new public management), and a heightened emphasis on the notion of 'the taxpayers' money' have impacted on the governance systems and structures that we see in many countries today.

Corporate governance has become a 'vehicle for integrating social and environmental concerns into the business decision-making process' (Tuan 2012, p. 548). There is greater recognition that shareholders do not solely seek to maximise their personal wealth. Indeed, several studies have explored how social

[4]It needs a very careful reading of the annual report to discover this.

[5]Although corporate governance recognises the economic motivations of business, and, the pursuit of profit prospers, whereas other forms of governance such as clinical, and public governance are not likely to prioritise profit.

concerns attract investment (Johnson and Greening 1999; O'Neill 2017; Crowther and Seifi 2017).

Good governance is important for trust and confidence in both corporate and political contexts (Crowther and Seifi 2017, p. 434). However, the failings of governance systems are all too often observed (and usually at the fault of misuse of the systems, see Rampersad and Hussain 2014). This has resulted in a great deal of governance discourse, much of which adopts agency theory and looks critically on the role of managers (in the case of scandals often seeing managers and other senior organisational actors as deviant and self-interested) (Brennan and Solomon 2008).

Responsibility enjoys a role in both the pillar of governance concept (Crowther et al. 2017), but also as a pillar in itself, indicating a dual role inside and outside of governance structures. As a result, responsibility in its numerous guises is explored here.

At its simplest, responsibility concerns a person or entity being responsible to another, for a particular purpose. Responsibility is embedded, literally, in the CSR concept, and relates to the responsibility that a company has for 'their impact on society' (European Commission 2018). Yet, responsibility is complicated, open to interpretation, subjective, and operates with a 'nebulous quality' (Schlenker 1997, p. 242). Touching on psychological contributions, responsibility is recognised to be both formal (actual) and felt (i.e. perceived) (Cummings and Anton 1990).

3.2 *Six Constructs of Responsibility*

To develop an understanding of responsibility as a pillar of sustainability, an exploration of the various meanings and constructs of responsibility is worthwhile. We use Bergsteiner and Avery's (2010) six constructs of responsibility to explore responsibility further.

Role or task responsibility results from defined social roles and tasks. Role/task responsibility resembles traditional organisational/corporate governance arrangements. Leaders have defined roles in respect of ensuring an organisations survival, success or other outcomes (such as social impact), and become accountable for such performance.

Normative responsibility is 'the requirement by others to make actions, behaviours, and decisions subject to legal, ethical or normative roles of conduct' (Bergsteiner and Avery 2010, p. 12). Normative responsibility is represented in CSR by mechanisms such as regulatory intervention, and environmental and social disclosure. Whilst coercive, such external intervention reinforces governmental priorities around specific social and environmental concerns and supports these priorities to become embedded in roles and tasks (role/task responsibility).

Moral responsibility is becoming an increasing area for study in sustainability, particularly in the context of leaders driving more pro-social activity as a result of their own personal standards. Moral responsibility relates to the perpetuation of personal values through activities, decision and behaviour. Bergsteiner and Avery (2010), observe that moral responsibility may be exerted even when role/task responsibility is absent, demonstrating an interesting dynamic between the responsibility constructs.

Causal responsibility occurs ex-post, looking back on the activity or event to explore causality and responsibility, and occurs a great deal (Bateman and O'Connor 2016). Public inquiries[6] are one such example of an attempt to establish causal responsibility. Examples which are imminent involve social media platforms such as Facebook and Google which have caused worldwide concern. Whilst cause for claims that this is a 'too little too late' approach, retrospective activity such as this can be powerful. The recent images of a 'sea of plastic', plastic waste, in the Caribbean oceans were shared across the world and have prompted significant responses from individuals, organisations and governments, pledging to reduce and reuse plastic packaging and products.

Judged responsibility relates to the perceptions that others have of a party being responsible for something (an action or outcome for instance). For instance, if we take our plastic pollution example above, some may judge this the responsibility of suppliers or retailers for over-packaging items, others may blame governments for not intervening to oppose single-use plastics. Others may look to hold consumers responsible for their preferences towards convenient pre-packaged food or consumption of shopping bags. Who is responsible is, therefore, a matter of judgement and demonstrates the diversity of stakeholder interests, values and expectations.

Felt responsibility represents the responsibility and sense of personal obligation that entities feel towards particular tasks and activities. This mirrors long-standing debate in sustainability about attitude–behaviour gaps. The notion of felt responsibility supports us to understand why individuals act in pro-social ways. Bateman and O'Connor (2016) explore felt a responsibility towards climate change mitigation and adaption, and citizen belief in global warming.

3.3 Consequences for Governance and Sustainability

Several characteristics emerge from these various responsibility constructs that are particularly relevant to sustainable development:

- First, there is recognition that responsibility can be ascribed through formal responsibility or self-ascription. There are organisational implications here for the way in which sustainable behaviours are formally assigned (through 'role/task responsibility'), and the need to strategically assign these and embed these as legitimate organisational concerns. The self-ascription of responsibility ('felt

[6]These are a regular feature of the British system (e.g. the Windrush problem; air pollution enquiry) but possibly less common elsewhere. In the USA, for example enquiries tend to focus on political issues such as Russian involvement in election manipulating.

responsibility') prompts consideration for the way in which private and public organisations recognise the personal values of staff, leaders, customers, and citizens.

- Second, these responsibility constructs, and particularly judged responsibility, demonstrates the wildly varying perceptions that stakeholders may have with regards to who is responsible, and indeed culpable, for certain activity.
- Third, responsibility sits both inside and outside of governance structures. Whilst role/task, normative and causal responsibility types are manifest in the approaches to governance structures, rule-settings, regulation and reporting not all types of responsibility can be as easily managed. Felt and moral responsibilities result from values and perceptions that individuals may self-ascribe. Figure 1 illustrates where these various responsibility types may emerge within the pillars of governance and responsibility.
- Fourth, responsibility is fluid and can be transferred from individual concern or belief into the governance/organisational domains. This may have implications on the way in which organisations foster the concerns and self-determination of employees and other stakeholders.

The appreciation of normative responsibility is mimetic of accountability concerns in our model of good governance, and mechanisms later designed to ensure transparency.

There are growing pressures on firms to clearly demonstrate their approach (both in terms of governance and activity) to social and environmental concerns. Such pressures are born not just from investors but from customers, all showing increasing interest in sustainability metrics (Tamimi and Sebastianelli 2017). Reporting and disclosure practice is apparent in a range of social and ethical concerns from carbon emissions to modern slavery (for instance, in the UK context affected by the Modern Slavery Act). Environmental and sustainability reporting encourages transparency and represents the shift to a more stakeholder-oriented approach in accounting (Brennan and Solomon 2008). Transparency through reporting ensures that firms make an outwardly facing commitment to sustainability. The use of environmental–social–governance (ESG) metrics supports transparency and accountability of organisations towards many several environmental and social concerns to be understood. Conway (Chap. 9) explores ESG ratings and reporting later. Ribeiro and Monteiro (Chap. 13) explore the use of social and environmental accounting and reporting in the public sector context. However, transparency and the mechanisms of corporate reporting and disclosure do not necessarily result in ethical and sustainable practice and strategic legitimacy recognises a certain degree of 'game-playing' in this respect.

So far, 'fairness' has been absent from our discussion. Fairness comprises of consistency, the subdual of bias, accuracy of data, freedom of individual voice, ethicality and the opportunity for the overturn of unfair decisions (Leventhal 1980). The notions of moral and felt responsibility denote a more personal and subjective representation of actors (employees, leaders, citizens) in organisations and society.

Fig. 1 Responsibility within the twin pillars construct *Source* Authors' own

This echoes the subjective notion of fairness and related concepts such as equality and rights.

4 The Future for Sustainability

4.1 The Changing Sustainability Landscape

The sustainability landscape continues to evolve and the role and activities of governments, sectors, organisations and citizens are changing, and so are the judged responsibilities each has of the other.

We are witnessing greater approaches to embedding sustainability within sector and organisational practice. The recognition of sustainability through ISO standards and EU directives have supported organisations to strive to achieve such standards. Normative forms of responsibility are therefore apparent. Such pressures have reinforced social and environmental concerns across business-to-business relationships. This is evident as we see companies requiring their suppliers to achieve the necessary sustainability standards too, and has led to greater consideration for how sustainability can be embedded in supply chains (see Kauppi and Hanibal 2017; Nakamba et al. 2017), and a greater consciousness of sustainable resource use. Moyeen, Kamal and Yousuf (Chap. 10) investigate the hotel industry to show the important factors involved and how these change over time.

The role of small and medium enterprises (SMEs) in supporting sustainable development is also receiving greater recognition. There is increasing interest in SMEs, as a population for study, in sustainability discourse. This is exemplified by Marshall and Williams in Chap. 14, as they investigate the sustainable actions of micro and small businesses. Marshall and Williams' study finds that not only are SMEs interested in behaving sustainably but many already are acting in an eco-friendly manner. The moral and felt responsibilities of business leaders appear to influence the way in which business is being done, and the convergence of leader and entrepreneur pro-social interests with their business activity prompts further research.

The notion of the circular economy signals more restorative approaches to resource use. The circular economy concept is based on attempts to eliminate waste and, as opposed to linear models which see disposal as the end point of a product's life, the circular economy embeds a 'cradle to cradle' philosophy. An emphasis on design- and systems-thinking and the cooperative engagement of stakeholders is central to the success of this philosophy. This moves social–environmental concern in organisations from the dominant roles of accountants, marketers and strategist into more operational functions (e.g. research and development; procurement). At an intra-organisational level, judged responsibilities may shift or extend to these newer organisational actors requiring uncertainty. On a sector level, there is recognition that 'inter-organisational and inter-sectoral' governance can be challenging in circular economy settings (Korhonen et al. 2018, p. 45). The interconnected and complex nature of sustainability (Crowther et al. 2017) reinforces this logic. The implications of responsibility on such inter-organisational/sector issues are vast, requiring leadership, new (co-)governance arrangements and enhancing the complexity of judged, moral, role/task, and normative aspects of responsibility. Collaboration emerges as a key theme from the above, also echoed in Jahdi (Chap. 5) and Wond's (Chap. 6) contributions.

As can be seen in the chapters of this book, there is a distinct need for oversight of sustainability at macro levels. Lauesen (Chap. 7) considers the tensions of managing growing flood risks and the strains of public organisations in supporting flood prevention. Similarly, Abreu et al. (Chap. 3) explore blue accounting and marine sustainability, calling for greater awareness of this important public good.

At an individual level, there is a greater acknowledgement of citizens and consumers being more aware of their behaviours, and the increasing embedding of sustainability in social norms and values (moral responsibility). Oliveira (Chap. 8) emphasises the role of residents and socially responsible practice of entrepreneurs towards sustainable tourism. Schwalb-Helguero and García-Arrizabalaga (Chap. 12) explore the concept of 'buycotters', consumers who reward organisations for their socially responsible activity (through a recommendation for instance). Bandyopadhyay and Leonard (Chap. 11), in exploring 'the plight of contract workers', remind us of the social concerns towards employees, specifically regarding worker rights. Bandyopadhyay and Leonard's contribution prompts us to emphasise that sustainability is not merely concerned with the future protection of our environment and plant but involves acting responsibly in the short term, for social reasons, too.

5 Conclusions

This chapter has sought to explore responsibility as a pivotal pillar of our twin pillars construct. It has also introduced some of the concerns underpinning chapters in this book. Chapter contributions by international researchers prompt thought for matters such as sustainable decision-making within government, larger corporations and SMEs, specific technical ecological concerns, approaches to reporting and measuring social and environmental concerns, and institutional processes to legitimise sustainability endeavours.

Whilst CSR, as a concept or label, appears to be losing popularity, the foundations of governance and responsibility support sustainability to continue the important call for action.

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