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# The Role of Individual Beliefs for Corporate Sustainability Transformations

Maïke Buhr<sup>1</sup>  | Ilka Weissbrod<sup>2</sup> <sup>1</sup>Centre for Sustainability Management (CSM), Leuphana University Lüneburg, Lüneburg, Germany | <sup>2</sup>Carlowitz-Junior Professorship for Sustainability Assessment and Policy, TU Dresden, Dresden, Germany**Correspondence:** Maïke Buhr ([maike.buhr@leuphana.de](mailto:maike.buhr@leuphana.de))**Received:** 30 September 2023 | **Revised:** 7 January 2025 | **Accepted:** 14 January 2025**Funding:** This work was supported by the Robert Bosch Stiftung (12.5.F082.0021.0).**Keywords:** beliefs | business transformation | change agents | inner development goals | personal development | sustainability transformation

## ABSTRACT

This study finds that a classification system of beliefs—action logics—is suitable to understand the beliefs held by sustainability managers. Beliefs underpin individual behavior and can substantially influence how businesses behave. We present what beliefs are held by corporate sustainability managers through a qualitative research design. We show how individual beliefs, as building blocks of individual behavior, are linked to the implementation challenges related to corporate goals and processes that must be addressed to move beyond business-as-usual with corporate sustainability transformation. Our study finds that the advanced action logics of Strategist and Alchemist are most suitable for effecting a corporate sustainability transformation. Enablers for individuals to be more ethical and effective sustainability managers are proposed, with the view to encourage the action logics of the Strategist and the Alchemist at the organizational and individual manager level and to speed up the implementation of corporate sustainability transformation activities. The enablers are the comprehensive integration of sustainability into the core business, creating safe corporate spaces for experimentation and reflection, encouraging new forms of collaboration within and outside the business.

## 1 | Introduction

Individuals hold beliefs that allow justification of how effective their individual actions are (Rokeach 1960). Beliefs can be “conscious and unconscious” but, either way, “held as true at a given time” (Conway 1985, 13) and form the basis of common beliefs in groups (Bandura 2006) such as employees of an organization. These common beliefs, therefore, influence behavior of whole organizations (Bandura 2006; Hayes and Allinson 1998) and companies. Understanding the beliefs of individuals inside companies can provide insights to the ‘how’ of businesses behavior (Andersson, Shivarajan, and Blau 2005; Hayes and Allinson 1998), including how managers respond to pressing challenges (Hahn et al. 2014) such as adapting to operating within Earth system boundaries (Rockström et al. 2023). Individuals

can change companies from a business-as-usual trajectory to embedding sustainability in strategy and operations (Andersson and Bateman 2000; Buhr, Harms, and Schaltegger 2023; Frynas and Yamahaki 2016; Schaltegger et al. 2024), to further strong sustainability in companies (Dyllick and Muff 2016; Meuer, Koelbel, and Hoffmann 2020; Landrum 2018). Strong sustainability means creating a significant positive impact for society and the planet beyond organizational boundaries, with future ambitions already articulated (Dyllick and Muff 2016; Meuer, Koelbel, and Hoffmann 2020). It recognizes that there is “no substitute for the natural environment” and that the stock of natural “capital must remain intact” (Landrum 2018, 291 based on Daly 1980) while “principles of sharing and caring are highly valued”, because “economic and social relationships are intimately connected” (Landrum 2018 based on O’Riordan 1989).

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Operationalizing and pursuing strong sustainability ideally results in creating a corporate sustainability transformation, understood as a “systemic change process of a company in its context that over time results in business models that contribute to ecologically and socially sustainable markets in which economic activities restore biodiversity and create well-being in a socially just way” (Schaltegger, Loorbach, and Hörisch 2023, 891–892).

Corporate sustainability implementation activities aligned with ‘strong sustainability’ require a normative foundation (Dijkstra-Silva, *forthcoming*). At the core of sustainability is the knowledge that sustaining humanity on Earth is only possible within certain planetary and social boundaries that must not be exceeded (Raworth 2017; Steffen et al. 2015; Rockström et al. 2023). Exceeding these boundaries has ethical consequences, for example, exacerbating existing inequalities and first and hardest impacts on vulnerable people and populations (Rockström et al. 2023). Differently said, (un)sustainability can be framed as an ethical challenge (Böhm et al. 2022) and business transformation towards strong sustainability is intimately connected with social values (Islam, and Greenwood 2021). Using the sustainable development goals with their implementation by 2030 (Silva 2021) as external environmental boundaries framework, the inner development goals initiative (Stålne and Greca 2022) also asserts that transformation for sustainability in corporations and society has a clear connection to individual ‘inner workings’.

Beliefs are an important precondition for creating normative foundations of transformations (Biberhofer et al. 2019; Fayolle, Liñán, and Moriano 2014) because they are key distinguishing factors in determining the direction and aim of individual and group behavior (Bandura 2006; Hayes and Allinson 1998). However, the CSR beliefs that managers hold remain unclear (Factor, Oliver, and Montgomery 2013) and scholars have called for further investigation of the beliefs of individuals and how these beliefs are connected to corporate sustainability (Andersson, Shivarajan, and Blau 2005; Boiral, Raineri, and Talbot 2018; Waldman et al. 2006). These calls for future research are especially relevant in connection with sustainability managers, the people tasked with implementing sustainability in companies. This paper uses ‘sustainability manager’ as an umbrella term for a manager position dealing with sustainability, CR or CSR issues. Sustainability managers have, by choosing their job, actively committed to engaging in corporate sustainability. However, it remains unexplored how their held beliefs on corporate sustainability transformation might impact the effectiveness of furthering strong sustainability in companies, and, therefore, enabling a corporate sustainability transformation from business-as-usual towards businesses that create positive impact for society and the planet beyond organizational boundaries.

This qualitative study poses the question of ‘What beliefs on corporate sustainability transformation do individuals in sustainability management positions hold?’ as a basis for exploring ‘Which of the held beliefs might be favorable in enabling a corporate sustainability transformation?’ By answering these two questions, this paper sheds light on individual beliefs as enablers of corporate sustainability transformations. This research

contributes to the understanding of individual beliefs of sustainability managers and how individual beliefs might impact corporate sustainability transformation internally and beyond company boundaries.

We employ a qualitative research design and conducted 19 semi-structured interviews in 2019 with sustainability managers, with 7 follow-up interviews from the original interviewee pool in 2022/2023 to test the findings of the first interview round. The understanding of sustainability challenges in the clothing and textile industry is mature (Chourasiya, Pandey, and Malviya 2023), hence this industry has good potential to generate insights on individual beliefs and their connection to corporate sustainability transformation.

First, the introduction and theoretical foundations in section two review literature on beliefs and their role in corporate sustainability transformation. Second, after outlining our methodology, the findings detail the beliefs identified in the data sample. Third, the discussion examines how these identified beliefs relate to the challenges of corporate sustainability transformation (Schaltegger and Burritt 2005) and discusses the action logics classification of the beliefs expressed in the data sample. The sustainability managers in our study exhibit several beliefs related to strong business sustainability (Dyllick and Muff 2016; Meuer, Koelbel, and Hoffmann 2020; Landrum 2018), which demonstrate the potential to facilitate corporate sustainability transformation and are aligned with the action logics of strategist and alchemist.

Our study suggests that companies can actively foster environments that support the development of individual beliefs toward more advanced action logics through the comprehensive integration of sustainability into the core business, creating safe corporate spaces for experimentation and reflection, encouraging new forms of collaboration within and outside the business.

## 2 | Individual Beliefs and Corporate Sustainability Transformations

### 2.1 | Beliefs and Action Logics

Originating in the domain of philosophy, beliefs “aim at truth” (Chan 2013, 1 drawing on Williams 1973) held by an individual. Beliefs are highly context-specific and connected to the moment or situation in which they are expressed (Conway 1985; Rokeach 1960). What people say and articulate as their personal truth in any given moment in time is a manifestation of their held beliefs at that same moment in time.

The surroundings shape the beliefs that individuals hold, and it is the same in reverse, with individual beliefs shaping the environment in which an individual exists (Bandura 2006). In contrast, values are not linked to any distinct situation, but are “abstract ideals, not tied to any specific object or situation” (Rokeach 1968, 124) and, hence, are less specific than beliefs at any moment in time. Values can be, for example, umbrella terms such as “prosperity” or “harmony with nature” (Pascual et al. 2023, 814). Beliefs are more situation-specific, and Bandura (2006) asserts that the beliefs of an

individual represent a working model of their surroundings, with the function of shaping the outcomes an individual desires “to achieve desired futures and avoid untoward ones” (Bandura 2006, 168). Beliefs articulated in Western societies include, for example, that “constant comfort and consumption is possible” (Fischer et al. 2012, 156), “working for the sake of work while rejecting idleness and leisure as sloth” (Beatty and Torbert 2003), or that human beings have the capacity to achieve greater equity and justice for all (Lynam 2019).

Beliefs are a predisposition for the behavior of individuals and, thus, play a significant role in individual decision-making (Biberhofer et al. 2019; Fayolle, Liñán, and Moriano 2014), including decisions made related to corporate sustainability transformation. For example, the belief that regulation can contribute to corporate sustainability or not (Yi and Wu 2022), whether auditing schemes improve sustainability in global supply chains (LeBaron, Lister, and Dauvergne 2017) or the belief that employees should be involved in green practices (Diabat, Kannan, and Mathiyazhagan 2014) all influence decisions that help or hinder a corporate sustainability transformation.

Relevant to understanding beliefs is worldview development because what individuals believe is formed by their worldviews (Lynam 2019). Beliefs change through the course of individual worldview development (Lynam 2019) and the evolving of individual worldviews, also known as stages of consciousness (Boiral, Raineri, and Talbot 2018; Cook-Greuter 2004). The individual worldview includes cognitive, emotional, affective, moral, and interpersonal aspects of individual development (Boiral, Raineri, and Talbot 2018; Lynam 2019). Individuals integrate these aspects into a “coherent whole” (Boiral, Raineri, and Talbot 2018, 399) throughout their lifetime (Ibid.; Cook-Greuter 2004), and this coherent whole stays fairly stable in adulthood (Boiral, Raineri, and Talbot 2018; Cook-Greuter 2004; Kohlberg 1973). The integration of aspects of individual development into a coherent whole is known as meaning-making (Cook-Greuter 2004; McCauley et al. 2006). Meaning-making has been asserted to be helpful when dealing with complex problems (McCauley et al. 2006), because meaning-making allows perceiving an issue from different perspectives to identify suitable solutions to this issue.

To ascertain the stage of individual worldview, the action logics classification has been proposed with seven different types (Cook-Greuter 2004; Rooke and Torbert 2005): Opportunist (wins any way possible), Diplomat (avoids overt conflict), Expert (rules by logic and expertise), Achiever (meets strategic goals), Individualist (interweaves competing personal and company beliefs), Strategist (generates organizational and personal transformations), and Alchemist (generates societal transformations). Action logics (see Table 1) are “increasingly complex and flexible systems of meaning making” (Cook-Greuter 2004, 275) and higher stages of consciousness development are more likely to result in moral behavior (Weber and Gillespie 1998). Human development is underpinned by a continuous development of individuals (Boiral, Raineri, and Talbot 2018; McCauley et al. 2006) and the most advanced three action logics (Individualist, Strategist, Alchemist) are characterized by the latest stage worldviews (Cook-Greuter 2004;

Rooke and Torbert 2005). All action logics individuals acquire in their lifetime add to their repertoire of responses to different situations. Depending on the situation, individuals can access different action logics from their personal repertoire. Yet, individuals tend to act from the most advanced action logic available to them because the more advanced the action logic, the more comprehensive, effective and differentiated the response to any challenging situation at hand. When individuals feel comfortable, they can easily access their advanced action logics whereas in stressful situations, unfavorable life circumstances etc., individuals tend to not be able to recall these advanced action logics (Cook-Greuter 2004). Acquiring later stage action logics happens in favorable corporate environments that enable collaboration between diverse actors with different worldviews, provide training for competencies and capacities to address sustainability challenges, and give clarity on vision and commitment for sustainable innovation (Lynam 2019).

Action logics and implementing sustainability initiatives found that the later stages are linked to the individual ability to deal with the complexity inherent in corporate change initiatives for sustainability (Brown 2011, 2012). This is because the later stage action logics provide the individuals with sophisticated capabilities that earlier stages do not display, such as to fundamentally accept and navigate uncertainty, to trust themselves and the other people involved in the process of change initiatives, to adaptively manage and to use theories such as systems and complexity theory (Brown 2011, 2012). It follows that enabling individuals to evolve their action logics as much as possible will enable better decision-making, especially in stressful conditions: The higher the individual action logic, the better individual decision-making. To state in simplistic terms: An Alchemist might still access Strategist and Individualist action logics in high-stress decision-making processes, whereas an Individualist might be able to access only Achiever or Expert action logics.

## 2.2 | Corporate Sustainability Transformation

This study is underpinned by a normative understanding of sustainability rather than sustainability as an observable phenomenon (see Patterson et al. 2017): change of business-as-usual is desired and driven by strong sustainability goals (Dyllick and Muff 2016; Meuer, Koelbel, and Hoffmann 2020; Landrum 2018). Only such strong goals result in strong corporate sustainability: meaning that companies align their core business activities with “the long-term objectives of sustainable development” (Meuer, Koelbel, and Hoffmann 2020, 336). Meuer, Koelbel, and Hoffmann (2020) assert that with a high level of ambition and a high level of company integration, ‘strong corporate sustainability’ means that company activities “contribute effectively to the welfare of current and future generations through protecting and enhancing the resilience of the biosphere, social equity and cohesion, and economic prosperity” (Meuer, Koelbel, and Hoffmann 2020, 333). Therefore, strong sustainability means that corporations create a significant positive impact for society and the planet beyond organizational boundaries and impacting societal and economic systems (van Marrevijk 2003; Landrum 2018) on Earth. Corporate sustainability transformation is itself a

TABLE 1 | Action logics characteristics (synthesized from Cook-Greuter 2004; Rooke and Torbert 2005).

Action logic	Characteristics
Opportunist	<p><b>Main focus:</b> Prioritizes own immediate needs, mistrust, egocentrism, and manipulativeness. <b>Interaction with other people:</b> Views treating other people as objects as legitimate and that competitors can be blamed. <b>Interaction with organization and beyond:</b> Wants to control their environments. Deems bad behavior and rule-breaking as appropriate. <b>Feedback culture:</b> Rejects feedback and deems harsh communication as necessary for effective goal implementation.</p>
Diplomat	<p><b>Main focus:</b> Focusses on gaining control over one's own behavior, loyalty, and approval from others. <b>Interaction with other people:</b> Seeks to avoid conflict and please higher-status colleagues. <b>Interaction with organization and beyond:</b> Prioritizes politeness and friendliness in interactions, because cooperation, complying with group norms, and paying attention to the needs of others is important to gain acceptance and influence. <b>Feedback culture:</b> Perceives feedback as disapproval. Finds providing challenging feedback and enabling change beyond the status quo as very difficult.</p>
Expert	<p><b>Main focus:</b> Prioritizes logic, expertise, watertight thinking, and efficiency. <b>Interaction with other people:</b> Views own expertise as standing above others' expertise. Judges collaboration and dealing with emotions as a waste of time. <b>Interaction with organization and beyond:</b> Tries to control their surroundings by increasing their knowledge in professional and personal life to perfection. <b>Feedback culture:</b> Takes feedback personally and rejects feedback from others not seen as experts in the same field.</p>
Achiever	<p><b>Main focus:</b> Focusses on effectiveness, successes, and reaching results. <b>Interaction with other people:</b> Aims to create positive, supporting work environments while challenging employees. Is aware that conflicts and misunderstandings can arise, because people interpret and relate to situations differently. Views sensitivity in relationships as highly relevant to positively influence others, prevent conflicts and enable collaboration. <b>Interaction with organization and beyond:</b> Sees need and is able to balance short- and long-term goals and can lead teams in this process. <b>Feedback culture:</b> Welcomes feedback, especially, if it helps to achieve their goals.</p>
Individualist	<p><b>Main focus:</b> Focusses on the constructed nature of oneself and the world. <b>Interaction with other people:</b> Views effective communication with people who have different action logics as essential. Finds ignoring rules acceptable, which are viewed as irrelevant, providing a possible source for irritation among colleagues and superiors. <b>Interaction with organization and beyond:</b> Prioritizes awareness of the interrelations around the self and the organizational system and that possible conflicts can arise between own values/actions and between organizational values/implementation. This enhances tension and creativity as well as a growing desire for further personal development, providing unique solutions to organizational problems. <b>Feedback culture:</b> Welcomes feedback for self-development.</p>
Strategist	<p><b>Main focus:</b> Focusses on personal and organizational limits and perceptions, how to transform them based on ethical principles and collaboration beyond their own interests. <b>Interaction with other people:</b> Views conflicts as viable part of relationships and deals more comfortably with conflicts and resistance to change. <b>Interaction with organization and beyond:</b> Views social and organizational change as an iterative process needing awareness and leadership attention. Sees necessity for and shows ability to co-create shared visions for individual and organizational transformation in the short and long term across different action logics. Prioritizes linking theory and practice in dynamic ways and can foresee organizational impacts of actions. Views the interaction between personal and organizational relations and national and international development as key. <b>Feedback culture:</b> Invites feedback for self-actualization.</p>
Alchemist	<p><b>Main focus:</b> Focusses on the transformation of themselves and others through the interplay of awareness, thought, and action. <b>Interaction with other people:</b> Prioritizes high moral standards and charismatic, very aware interactions. Demonstrates ability to utilize windows of opportunity for their organizations to develop by communicating uniquely to people's hearts and minds. <b>Interaction with organization and beyond:</b> Focusses on reinventing themselves and their organizations in important ways by demonstrating leadership for society-wide transformations. Sees the importance on dealing with different situations on multiple levels simultaneously, short- and long-term goals and very diverse people. <b>Feedback culture:</b> Views feedback as a natural process of learning and change.</p>

systemic change process of a company (Schaltegger, Loorbach, and Hörisch 2023), taking place within Earth system boundaries, the biophysical realms upon which human life on Earth depends (Daly 1980; Landrum 2018; Rockström et al. 2023) and contributing to a socially just state of well-being for current and future generations (Landrum 2018; Meuer, Koelbel, and Hoffmann 2020; O’Riordan 1989). This understanding of corporate sustainability transformation originates in transformation research that understands sustainability transformations as large, societal-scale change processes, linked to Earth System boundaries aimed at a sustainable society (Hölscher, Wittmayer, and Loorbach 2018). It emphasizes that systemic change and individual agency are needed for a transformation in the respective system that is analyzed and effected.

Research on corporate sustainability transformations brings together the macro level of economic and socioecological systems with the meso level of companies (Buhr, Harms, and Schaltegger 2023; Hockerts and Wüstenhagen 2010; Hübel 2022; Landrum 2018; Schaltegger, Loorbach, and Hörisch 2023). At the macro level of socioecological systems, corporate sustainability transformation is impacted by restructuring of institutions towards meeting sustainability challenges and modes of sustainability knowledge creation (Abson et al. 2017). Scholars suggest that among the key drivers at the meso-level of corporate sustainability transformations are those relating to the forms of organizing and structuring, such as governance (Sancak 2023), intraorganizational dynamics, such as internal corporate sustainability communication (Girschik 2020), or sensemaking of change processes (Hübel 2022). At the micro-level of individual employees and managers, the drivers of corporate sustainability transformation include strong sustainability beliefs and values (Buhr, Harms, and Schaltegger 2023), the expectancies on the organizational role of sustainability managers (Pollach, Thomsen, and Nielsen 2024), the individuals’ functions and positions within and beyond the organization and their key activities (Schaltegger et al. 2024), and the motivation of sustainability managers to pursue such transformation (Visser and Crane 2010). Beliefs are part of managerial cognition on sustainability issues, and it has been asserted that pursuing strong sustainability, which requires radical change in business, depends on this individual managerial cognition (Hahn et al. 2014).

Individuals hold some beliefs that are similar to the beliefs held by others (Bandura 2006), and these so-called common beliefs (Ibid.) shape corporate culture (Schein and Schein 2017). Corporate culture “refers to shared, socially maintained patterns of beliefs and values” (Harris and Mossholder 1996, 527), and beliefs and value patterns help individuals to interpret their experiences in businesses (Harris and Mossholder 1996; Kok, Bakker, and Groenewegen 2019; Schein and Schein 2017). This, of course, includes their experiences related to corporate transformation activities to sustainability. In a review on the microfoundations of corporate sustainability, Gond et al. (2017) underline the importance of beliefs as a boundary condition of how employees react to corporate sustainability efforts. The authors argue that beliefs serve as one boundary condition, because they can influence whether a person finds corporate sustainability important in the first place, and this influences how and when individuals react to corporate sustainability efforts (Gond et al. 2017). Table 2 presents all key terms used in this research.

TABLE 2 | Key terms.

<b>Beliefs</b>	Articulated personal truth in any given moment in time (Conway 1985), context-specific (Rokeach 1960), and representing a working model of personal surroundings (Bandura 2006)
<b>Worldview, or stage of consciousness</b>	A worldview shapes how an individual perceives and makes meaning of sustainability and is based on knowledge and beliefs held (Lynam 2019). It includes cognitive, emotional, affective, moral, and interpersonal aspects of individual development (Boiral, Raineri, and Talbot 2018; Cook-Greuter 2004; Lynam 2019)
<b>Meaning-making</b>	Integrating multiple aspects of personal development into a coherent whole (Cook-Greuter 2004; McCauley et al. 2006)
<b>Action logics</b>	A classification of individual representation of beliefs, held consciously or unconsciously, and underpinning personal worldview (Beatty and Torbert 2003)
<b>Corporate sustainability transformation</b>	A comprehensive change process of sustainability integration into core business strategy, thinking beyond organizational boundaries and integrating the well-being of current and future generations, the integrity of ecosystems, and social cohesion (Meuer, Koelbel, and Hoffmann 2020)

Beliefs are considered a leverage point for driving sustainability transformation on the micro-level of the individual (Ives, Freeth, and Fischer 2019), meso-level systems such as businesses (Andersson and Bateman 2000) and in macro-level socioecological systems (Abson et al. 2017). Abson et al. (2017) underline how unstated beliefs can impede transformations to sustainability, while Andersson and Bateman (2000) stress the importance of beliefs for successful individual environmental championing behavior in organizations, although with a key focus on overall corporate profit maximization. In contrast, Ives, Freeth, and Fischer (2019) argue that the internal individual aspects are vital for system change to sustainability because they go beyond organizational profit maximization goals. Also making the link between the micro-level of the individual and wider system change for sustainability, Hay (2010) argues that individuals must pay attention to how they view themselves and the world, what forms of development they find appropriate, and how to get there. Otherwise, sustainability efforts remain superficial and business-as-usual continues (Hay 2010).

To move beyond business-as-usual with corporate sustainability transformation, five long-established challenges (Schaltegger

and Burritt 2005) related to corporate goals and processes must be addressed. The company goals must include [1] the desire for the integration of social and environmental perspectives into the core business logic and show [2] future orientation of company activities, with [3] perceiving the sustainable development process of a company as an organizational development process, whilst [4] participation and integration of internal and external stakeholders is a must, resulting in the [5] company contribution to sustainability of the economy and society beyond organizational boundaries. Individual beliefs are asserted to be a driver for tackling these corporate goal and process challenges: “intrinsic, personal motivations of business leaders who believe that attempting to achieve corporate sustainability is ‘the right thing to do’ can be a strong driver for corporate sustainability” (Schaltegger and Burritt 2005, 205). Yet, how this belief of ‘doing the right thing’ might be connected to other held beliefs or to strategic and operational conduct remains unexplored.

Aligned with Bandura's (2006) assertion that common beliefs held in groups shape individual beliefs, a study by Andersson, Shivarajan, and Blau (2005) conducted in multinational companies indicates that the perceived corporate commitment to sustainability directly impacts the behaviors of managers supporting corporate sustainability initiatives. The relationship between common beliefs in business culture and the beliefs of individuals has been linked to the research field of corporate sustainability (Hemingway and Maclagan 2004; Visser and Crane 2010). Hemingway and Maclagan (2004) argue that, at the level of the company, individual beliefs about sustainability are more advanced toward strong sustainability than common beliefs and, therefore, it is individuals who drive corporate sustainability implementation in companies. In their empirical study, Visser and Crane (2010) equally identify individuals as drivers of corporate sustainability and they observed significant frustration when individual beliefs and sustainability values of the company did not align. Conversely, when the authors found alignment between individual beliefs and company beliefs, this served as motivation and, even, inspiration.

### 3 | Methodology

#### 3.1 | Research Design

The research aim of this study was to generate and interpret qualitative data to establish the beliefs held by sustainability managers and to explore which of the held beliefs might further a corporate sustainability transformation. The research process was an abductive process (Dubois and Gadde 2002), designed to move back and forth between the literature, emerging data findings, and data analysis (Timmermans and Tavory 2022). The research design is displayed in Figure 1. This study focuses on sustainability managers working in the clothing industry because the sustainability challenges in this sector have long been researched (Fletcher and Tham 2015) and detailed ways forward for industry transformation toward sustainability have been proposed (Ellen MacArthur Foundation 2021; McKinsey and Global Fashion Agenda 2020).

Our research question is ‘What beliefs on corporate sustainability transformation do individuals in sustainability management

positions hold?’, with the follow-up research question of ‘Which of the held beliefs might be favorable in enabling a corporate sustainability transformation?’ We chose in-depth semistructured interviews (Edmondson and McManus 2007), as these are well-suited for explorative, qualitative research aimed at answering ‘What’ questions. The analytical approach to study beliefs follows the notion of embeddedness, as individual beliefs shape the environment and vice versa (Bandura 2006). This means that we view the individual sustainability manager as embedded in their company. What the interviewees articulated in the interviews represented their beliefs and their truth at the time (Conway 1985).

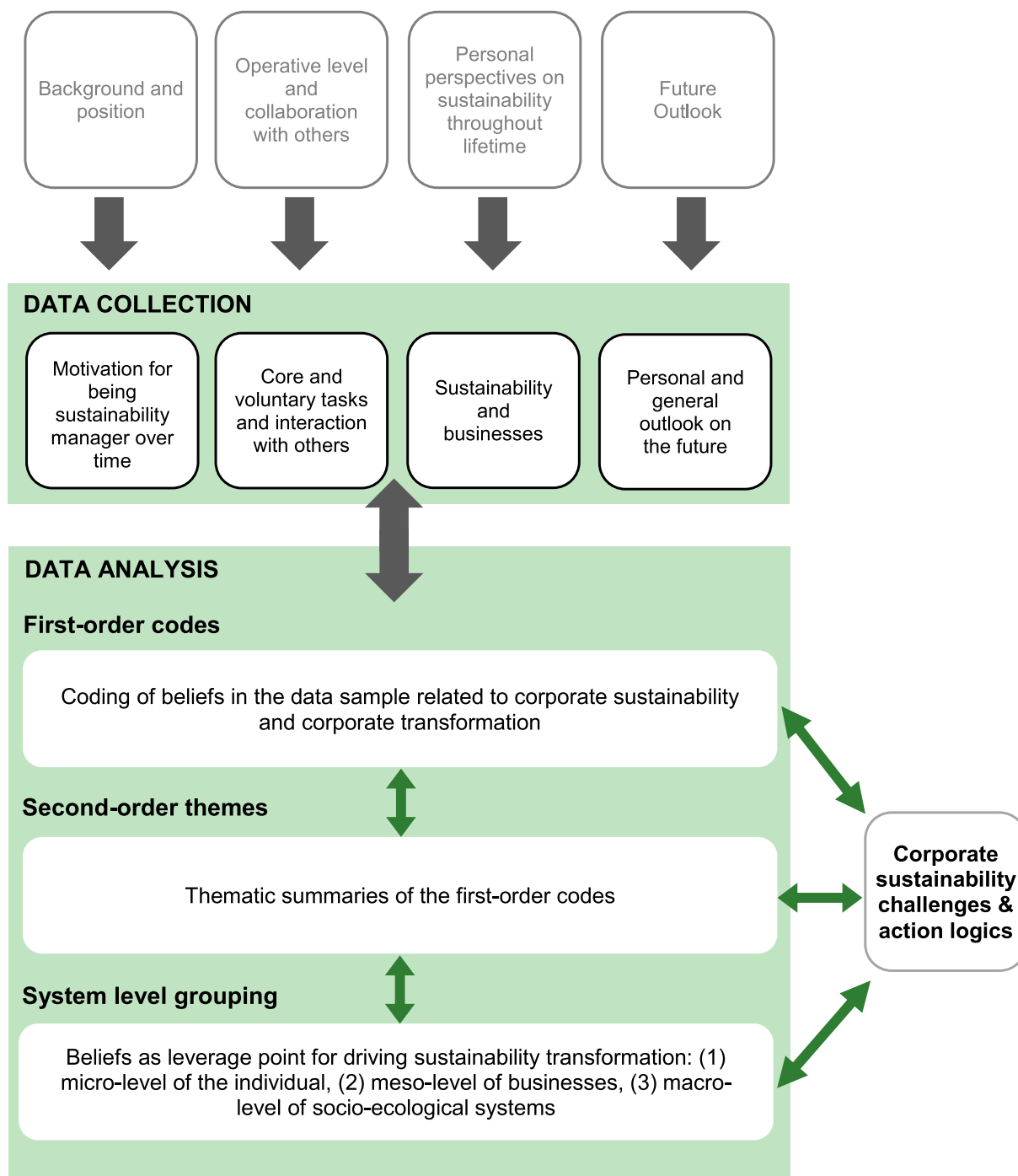
Semistructured interviews provide a reflection space for both interviewer–researcher and researcher–researcher (see Cassell 2009). Reflection was embedded in the qualitative research design through the upfront decision to keep a research diary (Nadin and Cassell 2006). The lead researcher wrote down thoughts on sustainability and corporate transformation prompted by the beliefs expressed by the interviewees. The research diary comprises 31 pages and was filled in after each interview in 2019 and 2022/2023. Our analytical unit was the individual beliefs on sustainability and corporate transformation. We developed an interview guide (Appendix A) to explore interviewee perspectives on sustainability and transformation, asking questions about the interviewee's motivation to work in a sustainability position, core, and voluntary tasks and interactions with others, as well as perspectives on the future.

#### 3.2 | Data Collection

We conducted interviews (Jamshed 2014) in 2019 and 2022/2023, allowing for a focused and, at the same time, open interview structure (Savin-Baden and Howell Major 2013). In January–February 2019, three pilot interviews with sustainability managers (not all in the textile industry) were conducted to test and refine the interview guide (Appendix A). The pilot interviews were excluded from the dataset. We went on to interview 19 individuals (Appendix B) from 17 different fashion-manufacturing and retailing companies with their headquarters in Germany between February 2019 and May 2019 and conducted seven follow-up interviews from November 2022 to January 2023.

The initial batch of companies was selected due to their inclusion in the leading German clothing industry practitioner publication ‘TextilWirtschaft.’ Eleven of the 19 companies in this study were part of the 2018 ‘fashion manufacturer Europe’ or ‘retailer Germany’ ranking by annual turnover. Six further companies were identified at two German textile conferences: two small sustainability pioneers and four business-to-business companies. The purpose of including these companies in the study was to include sustainability and turnover diversity, and different market reach. The B2B companies supply, for instance, discount retailers with textiles, therefore representing a large German market share not captured in ‘TextilWirtschaft’. Our data sample includes 10 of the largest clothing companies in Germany.

From the selected companies, we solely approached middle to top management as interviewees, with explicit sustainability-related responsibilities as per their LinkedIn profile. Two



**FIGURE 1** | Abductive research design alternating between literature, data findings, and data analysis. [Colour figure can be viewed at [wileyonlinelibrary.com](http://wileyonlinelibrary.com)]

interviewees actively wanted to take part in this research when they learned about the study in the fall of 2018 at conferences on sustainable fashion. Both these interviewees had very recently left senior sustainability positions (i.e., reporting into company leadership) in German textile brands and had held these positions, respectively, for four and 13 years. The interviews were conducted via telephone or video call. Interviews lasted between 28 and 75 minutes, with an average duration of 50 minutes. The different means of data collection did not show any differences in data quality or findings, aligned with the assertions on remote

qualitative interviews by Easterby-Smith et al. (2018). The plan was to approach additional interviewees from fall 2019 onwards after the first round of data analysis. Data saturation, however, was reached with the batch of 19 interviewees (see Section 3.3).

In 2022, nine of the original 19 interviewees were still with the same businesses as in 2019. Of these nine, we conducted seven follow-up interviews from November 2022 to January 2023 to explore changes in the beliefs of interviewees and to test the inductive content analysis conducted with the original dataset.

The questionnaire used was the same, with the additional question of ‘How has your role evolved since 2019?’ to triangulate how articulated beliefs might change due to differences in responsibility.

### 3.3 | Data Analysis

The 2019 and 2022/2023 interviews were transcribed verbatim according to uniform transcription guidelines (McLellan, MacQueen, and Neidig 2003) and coded with the qualitative data software analysis tool MAXQDA. The data were coded to analyze content on how interviewees expressed feelings, related to sustainability and to colleagues in their business. As per the definition of beliefs, interviewee statements are ‘true at that moment in time’ and a manifestation of the held beliefs (Chan 2013; Conway 1985; Rokeach 1960). The research process combined emerging inductive first-order codes (Miles, Huberman, and Saldaña 2014), deductive keyword searches, and deductive application of a theory framework: This combined approach constituted an abductive approach (Dubois and Gadde 2002). In the inductive coding, we used descriptive and process coding (Miles, Huberman, and Saldaña 2014) to capture content related to the display of beliefs in the interviews. Appendix D shows the first-order codes and an example of a belief demonstrated for each code. The keywords originated from the literature on beliefs, corporate sustainability, and data analysis itself and included: belief, believe, individual, corporate sustainability, and transformation. The first-order coding was done by one researcher, with aggregate second-order themes (Miles, Huberman, and Saldaña 2014) emerging through discussing the first-order codes between two researchers. Appendix C shows examples of this coding process in MAXQDA. All first-order codes and aggregate second-order themes were compiled in a codebook (DeCuir-Gunby, Marshall, and McCulloch 2011; Saldaña 2015) and discussed between two researchers. During this discussion process, the system level grouping became apparent and provided further analysis structure as systems level groupings.

After coding interview 13, no new first-order codes were generated for the remaining six interviews of the 2019 data batch, which strongly indicated data saturation of the interview content on corporate sustainability and transformation. Similarly, the 2022/2023 interviews generated only three new first-order codes: related to new EU sustainability regulations, internal structural change since 2019, and transformation of working and supply chain practices due to the global COVID-19 pandemic and the war in the Ukraine. The second-order themes remained unchanged for the 2019 and 2022/2023 analysis.

Corporate goal and process challenges of corporate sustainability transformation (Schaltegger and Burritt 2005) and action logics (Cook-Greuter 2004; Rooke and Torbert 2005) as theory frameworks began to emerge during data analysis discussions between the two researchers to explore the follow-up research question of ‘Which of the held beliefs might be favorable in enabling a corporate sustainability transformation?’ Hence, the challenges of corporate sustainability transformation and action logics are the basis for the content and structure of the discussion in this research.

## 4 | Findings

The findings present the beliefs of the interviewed managers from the data set of the study and answer the first research question of ‘What beliefs on corporate sustainability transformation do individuals in sustainability management positions hold?’

The identified beliefs form the first-order codes. The aggregate second-order themes represent thematic summaries of the first-order codes. The second-order themes are grouped into three levels to align the study findings with the assertion that beliefs are a leverage point for driving sustainability transformation at the micro-level of the individual (Ives, Freeth, and Fischer 2019), the meso-level of businesses and stakeholders (Andersson and Bateman 2000) and the macro-level of socioecological systems (Abson et al. 2017). The findings are divided into three parts to represent this structure. The relationship between first-order codes, second-order themes, and system level groupings are shown in Figure 2.

### 4.1 | Beliefs on Self and in Relation to Others

#### 4.1.1 | Perception of Sustainability Manager Role

Eighteen managers demonstrated an intrinsic motivation to actively contribute to a sustainable development of the textile industry through their company position (Interviews A/B/C/D/D2/E/F/F2/G/G2/I/I2J/K/L/M/N/N2/O/P/Q/R/S), with some emphasizing the belief of impacting change in their place of work (Interviews A/B/B2/C2/D/G2/I2/J), as illustrated by:

I believe, I’m just totally convinced from the bottom of my heart that I can make a contribution. I can turn my small wheel within the whole big structure to move the huge tanker of humanity a little further in the right direction and that’s usually really fun  
(Interview B, p. 11).

Some managers expressed the belief in the importance of intrinsic motivation for any change towards sustainability in companies to happen. At the same time, one interviewee noted a change in motivation for sustainability positions in general from intrinsic to extrinsic motives, such as to increase career opportunities (Interview J). The choice to select a sustainability management position, thus, is directly linked to beliefs about sustainability and intrinsic motivation in most cases. Living according to their ideals was necessary according to interviewees and high moral standards should be combined with flexible, brave, and transformative characteristics. For instance, thinking beyond old systems and solutions to become a ‘future-proof’ individual was one belief mentioned (Interviews B2/C2/D2/L/D/P). Interviewees saw themselves capable of speaking to people’s hearts and minds, and they referred to the need to be inspirational to others (Interviews B/G/G2/M) in order to fill their job role effectively.

#### 4.1.2 | Motivation

Interviewees believed in the need for themselves to not only expect their team members to do well, but to be interested and

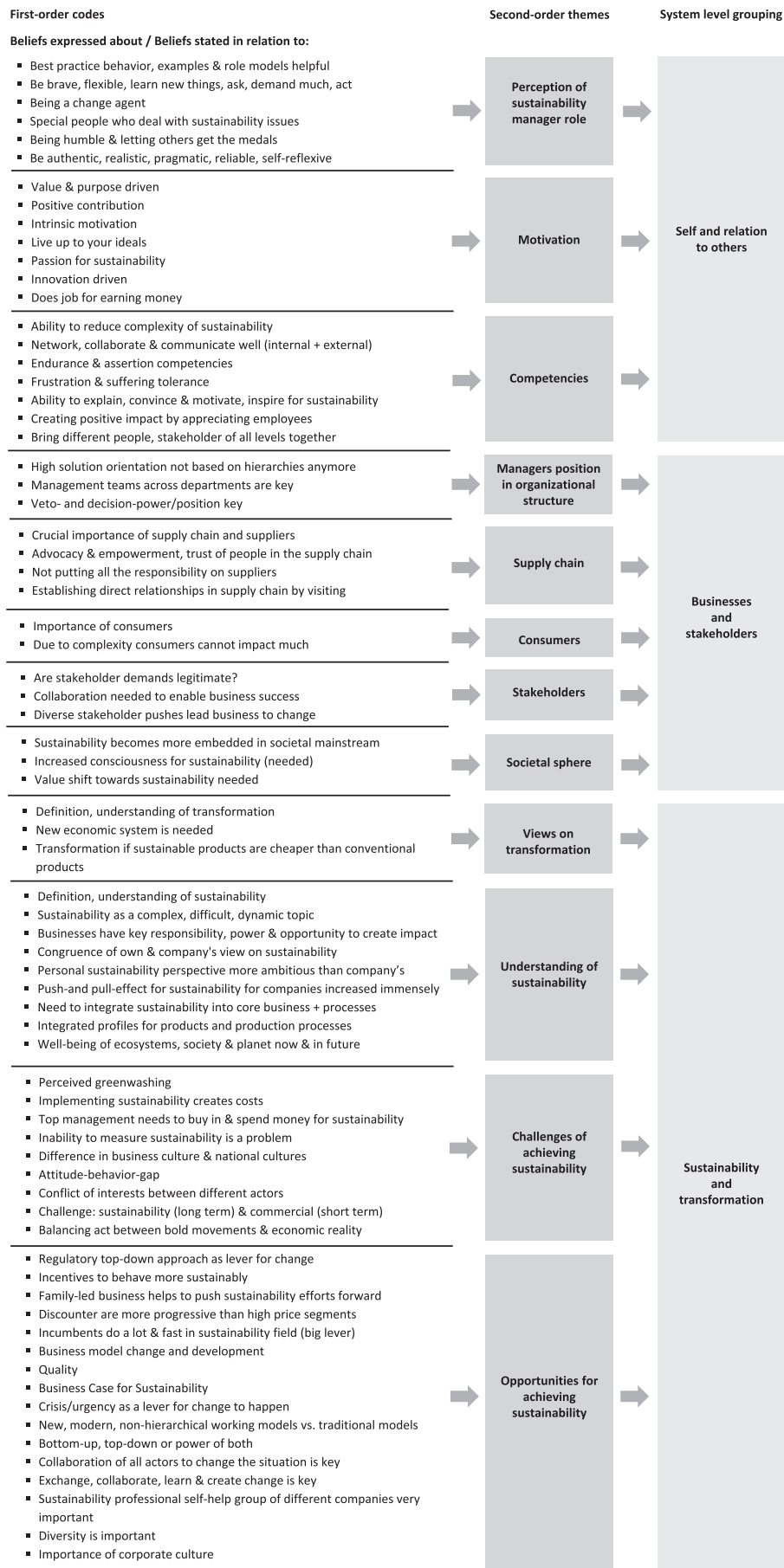


FIGURE 2 | Individual sustainability beliefs as emerging from the collected data.

trustworthy towards them to foster motivation. In essence, this meant being an authentic, positive, reliable, self-reflexive, pragmatic, and realistic character (Interviews A/C/F2/I/I2/P/Q/R). Yet, it also implied acting smart and strategic, which means to express well-placed arguments and goals that fit with different internal audiences and company functions (Interviews B/B2/C/C2/D/D2/E/F/F2/G/G2/I/I2/L/M/N2/O/Q/P). Some managers (Interviews B/C) especially underlined the importance of creativity and innovation, which relates to the managers ability to see the purpose of their actions as being self-perceived visionaries and to inspire meaningful engagement with sustainability in their teams.

### 4.1.3 | Competencies

Working together with different departments, as well as in interdisciplinary teams, was believed to be a key competency the interviewees saw as essential. Collaborating in networks, and communicating well internally and externally was consistently highlighted (Interviews A/B/B2/C/C2/D/D2/F/G/G2/H/I/I2/M/N2/O/P). This collaboration emphasis illustrates the importance of how interviewees saw their relationships to others. In addition, a prominent belief among the managers was that dealing with the complexity of sustainability and conflicting personal and company goals creates a personal frustration (Interviews B/C/D/F/F2/H/I/I2/K/L/M/N/O/Q/R). This requires the competency to show patience with the articulated business strategy and, hence, be part of internal politics (Interviews A/B/D/R). As an instrument to reduce the complexity inherent in sustainability challenges, multistakeholder initiatives and agreements were mentioned as personal support mechanisms. Another belief the managers emphasized was the competency of aligning employees (including the executive board) with each other on corporate sustainability goals (Interviews A/B/B2/D/D2/I/I2/K/M/N/N2/O/Q/R). Interviewees mentioned different engagement tools they used, such as modifying sustainability terminology, evoking emotions, or finding common inspiration (e.g., nature, children). Aligning all employees on sustainability objectives connects, in the view of the interviewees, to the ability to understand and reduce the complexity of sustainability (Interviews A/B/B2/C/C2/D/E/F/G/G2/H/L/N/N2/O/P/R):

As a rule, things are not simple and one-dimensional with a quick and easy solution, at least not as a rule. And that's why you need people working together in many, many places in the company so that things work better, and we can take better decisions tomorrow than we were able to make yesterday.

(Interview H, p. 5).

## 4.2 | Beliefs on Businesses and Stakeholders

### 4.2.1 | Manager Position in Organizational Structure

Several managers believed that the size of the sustainability team is a key distinguishing factor in how much impact a

sustainability unit can have on company conduct and activities (Interviews D/F). Size did not matter everywhere though—there were differences in beliefs regarding different company sizes and its market transformation potential in the clothing industry. For instance, there was a belief that all, including lower-price segments, invest a lot in sustainability (Interviews N/R/S), due to stakeholder pressure and prominent issues such as climate change or digitalization. Still, the smaller sustainability pioneers ‘raised the floor’ for sustainability efforts in the whole clothing industry (Interviews B/B2/C/O/P).

### 4.2.2 | Supply Chain

Downstream stakeholders were given significance in the dataset: supply chain actors were believed to be central to business activities, as many sustainability challenges are embedded in corporate supply chains (Interviews A/B/C2/D2/E/F/F2/I/I2/N2/O/Q/R/S). Some demonstrated an awareness for possible conflicts that may arise: for example, corruption, and conflicts between purchasing and CSR departments, with the powerful interests of the purchasing department to achieve the best price (Interviews A/C/D2/F/M/N/N2/Q/R/S/I2).

That there was usually a confrontation (...) between procurement and CSR. This is, so to speak, the classic conflict of interest and goals, which in our company at the time (...) was more pronounced than I had ever experienced in my previous positions. Procurement wants to go one way, meaning they want to purchase goods at the best possible price, of course while maintaining good quality standards. Meanwhile, the CSR department wants to go the other way, saying: No, you can't purchase there because certain negative circumstances in areas like environmental, social, or fire safety regulations make it impossible

(Interview F, p. 5).

Even though the power of purchasing departments is always there, the influence of CSR departments was perceived to be increasing. Some managers believe that establishing a trustful relationship with suppliers and supporting their interests is very important to create allies important to core business (Interviews A/B/O/N2/R).

### 4.2.3 | Consumers

Consumers were seen as important in terms of the long-term reputation of businesses (Interviews A/C/D2/F/G/I2/N/S). The managers viewed the reputation of their businesses as a very delicate topic, as the perceived reputation of a company can endure, long after the company transforms to achieve positive sustainability impacts. Still, some interviewees believed that individual buying decisions by consumers so far have little importance to further sustainability in the clothing industry, as often many consumers place too little emphasis on sustainability in their buying decisions (Interviews D/F/M/N/S).

#### 4.2.4 | Stakeholders

NGOs were seen as a central pressure point for moving toward sustainability, and some interviewees believed that large textile companies move toward sustainability because of NGO pressure (Interviews B2/E/O). Politics and respective legislation were also believed to be key stakeholder groups pushing businesses (Interviews A/C2/D2/F2/J/K/L/N2/S). In this context, the interviewed managers referred to governmental regulations or initiatives, such as the German Partnership for Sustainable Textiles, as key mechanisms to promote sustainability. Yet, some interviewees believed that there are limits to meeting stakeholder demands, especially when the demands made concern parties outside the focal company (Interviews A/E/F/H/I2), where the company has limited influence to address stakeholder demands:

I see it as difficult that companies should also be responsible, for example, for conflict raw materials that are then perhaps sourced in the Democratic Republic of Congo or rare earths in China, (...). How far does the responsibility of the company then also extend at that moment in order to bring about changes on the other side (...)?

(Interview A, p. 11).

Stakeholder demands as drivers of corporate sustainability were believed to be especially important for lower-price segment companies in the data sample because these businesses are well-known to the public and receive a high frequency of consumer footfall (shop and online) feedback (Interviews A/E/R/S). Several interviewees articulated contradicting beliefs. For instance, some managers saw limits to the legitimacy of stakeholder demands, highlighting those of NGOs (Interviews A/F/H). Yet, at the same time, the same interviewees valued the planetary boundary concept, upon which the NGOs previously named by these interviewees base their argumentation in demanding more responsible corporate behavior.

#### 4.2.5 | Societal Sphere

The wider societal context played an important role in terms of sustainability for the interviewees, and several managers mentioned changes in their views regarding sustainability on a societal scale and the influence of business practices on society over time (Interviews A/B/B2/E/G/G2/J/K/M/O/P). Many interviewees believed that their companies have much power because of their embeddedness in society. Simultaneously, these interviewees articulated that this embeddedness in society is not enough to merit societal transformation. Yet, changes in society were believed to require fundamental changes and corporate sustainability may only follow in the view of the managers in the data sample (Interviews A/B/C/C2/D/D2/F/I/J/K/L/M/P/P/Q/R). Examples of such fundamental changes included increased embeddedness of sustainability in societal mainstream, and value shifts (Interviews A/C/F/I/K/M/Q/P/R) as basis for a new economic paradigm beyond linear growth with more innovation, long-term orientation, sufficiency, and cooperation

(Interviews B/C2/D/D2/J/L/P). All interviewees, interestingly, solely believed in a circular economy as example of such a new economic paradigm to better enable sustainability-oriented practices in the clothing industry in 2019 (Interviews B/C/D/G/H/J/L/M), and this was mirrored in the 2022/2023 data (Interviews B2/C2/D2/F2/G2/I2/N2).

### 4.3 | Beliefs on Sustainability and Transformation

#### 4.3.1 | Views on Transformation

The interviewees expressed a range of beliefs regarding top-down and bottom-up approaches to pursue a corporate sustainability transformation. While some emphasized the need for collaboration and dialogue in bottom-up approaches (Interviews G2/O) others saw the opportunity for change predominantly in top-down change approaches (Interviews D/G2/J). Related to the top-down approach, a belief mentioned was ‘a level playing field of all actors’ as an important lever, often in combination with regulation (Interview N). For instance, several managers saw the importance of regulatory approaches to push the textile industry in a more sustainable direction (Interviews B/C2/D2/F2/J/K/I2/N2/R/S). Five interviewees who did not mention this belief in 2019, articulated it, however, in 2022/2023 and, simultaneously, underlined the pressure connected to addressing new and upcoming regulation from national and EU legislators (Interviews C2/D2/F2/I2/N2). Others believed in the importance of crises or creating urgency on a personal, organizational, and international level, as a lever for driving corporate change (Interviews I/J/M/O/S).

Regarding the organizational transformation of their companies during 2019 and 2022/2023 (i.e., the two instances of data collection), several managers displayed beliefs about changes and proposed reasons for these changes (Interviews B2/C2/D2/F2). One individual believed that bringing experts from various departments of the company into the CSR Team was key to the successful transformation, rather than bringing CSR Team members into other departments. This belief is linked to the notion of having sustainability embedded throughout the company, by motivating individuals from core business departments to push for sustainability:

And I also believe that today, in retrospect [compared to 2008], I can really say with great conviction that this has been a key factor for COMPANY-B, why we have succeeded in anchoring sustainability issues so broadly and so deeply in the company. The fact that we don't have a department, a kind of expert, who is attached somewhere else, but that we have brought the managers from the specialist departments directly into (...) the sustainability team

(Interview B2, pp. 7–8).

Another interviewee believed in the importance of managing sustainability by objectives aligned with internal strategy and, at the same time, with external requirements:

Since 2019 “a much stronger focus on objectives in terms of content. Much stronger. (...) In other words, from the outset, not so much with knowledge, but really with objectives. That is crucial. And what has also changed is that it is defined by (...): What is sustainability for Company C? We define it as: What are the regulatory requirements that we have to translate for ourselves? This external view of external compliance has increased enormously”

(Interview C2, p. 4).

#### 4.3.2 | Understanding of Sustainability

Regarding sustainability, a central belief mentioned by almost all interviewees (18 interviewees in 2019 and 6 in 2022/2023) was that companies create impact on wider society and ecosystems (Interviews A/B/B2/C/C2/D/D2/E/F/F2/G/G2/H/I/J/L/M/N/N2/O/Q/P/R/S). Some even went as far as articulating that businesses do not really have a choice other than to act responsibly toward society and ecosystems (e.g. Interview O). They need to be economically viable and be responsible for their impact at the same time. Many saw this responsibility of businesses as shared with governments (Interviews F/F2/G/B2/N/P/R). Others believed that governments do not have the capacity to react as quickly as sustainability challenges require (Interviews B/D). During the full course of data collection, it was asserted that companies are increasingly expected to consult for and advise governments with in-house sustainability expertise, reflecting that business, rather than government actors, act as national sustainability pioneers (e.g. Interview B2). To achieve corporate sustainability, several interviewees emphasized their belief in the need to transform businesses at their core (Interviews B/B2/C/C2/D/D2/E/F/G/G2/I/J/N2/O/P/R/S).

Several managers indicated that their sustainability understanding is in line with their company's understanding of sustainability (Interviews A/B/B2/C2/D2/F/F2/G/H/I/I2/N2/S), which, unsurprisingly, those managers strongly emphasized who had written the sustainability concept of the company themselves. At the same time, several managers believed that their individual view on sustainability is more ambitious than the company's (Interviews C/C2/D/E/L/N/O/Q/P/S). Among these was one person who viewed their personal sustainability understanding as more ambitious than the company's, but at the same time agreed with their company's sustainability understanding, thereby displaying conflicting beliefs, but also their ability to reflect on this (Interview E). Several interviewees were keenly aware of the differences in their own beliefs and actions, the organizational common beliefs, and the respective conflicts that may arise from these differing beliefs and actions. How to deal with these conflicting perspectives was, also, reflected upon (Interviews A/B/B2/C/F/G2/H/I2/N/N2/Q/R). With regard to the content understanding of sustainability, several topics were added in 2022/2023 that were not as prominent in 2019, such as sustainability legislation (Interviews C2/F2/I2/N2) or science-based targets (Interviews B2/D2). This can be explained through the

increase in regulatory requirements but also due to internal organizational development, with circular economy gaining particular prominence:

I would say that the topic really took off (...) because we were of course heavily confronted with the regulatory requirements of the German Supply Chain Act. In other words, in terms of implementation, operationalizing the requirements and, of course, setting up a standardized reporting system. These were, I would say, topics that were definitely new on the one hand. But on the other hand, they represented a deepening of the previous processes. And very, very definitely that the topic of the circular economy has come to the company on such a large scale. We could not have imagined that in 2019—with an exclamation mark!

(Interview F2, p. 4).

#### 4.3.3 | Challenges of Achieving Sustainability

Prominent challenges for the organizational transformation to sustainability in the data sample were asserted to be the danger of greenwashing taking place in the clothing industry (Interviews B/K/S), the need for top management to buy into sustainability (Interviews A/B/B2/D/D2/I/I2/K/M/N/N2/O/Q/R), sufficient financial resources for the implementation of sustainability measures (Interviews A/F/L/N/R), or the perceived discrepancy between strong actions for sustainability and economic realities (Interviews A/B2/C/C2/D2/E/F2/G2/I/I2/N2/J):

And acknowledging that this topic costs money. If I were to give the managing director a tip, it would be that they need to allocate a budget and be willing to spend money on it. I also believe that what many, especially in top management, find challenging is recognizing the complexity of this issue. As mentioned, it's not simply black and white, and one has to put some thought into it to make meaningful decisions

(Interview N, p. 11).

Several interviewees believed that top management often shows a certain discrepancy regarding their attitude versus their actual behavior toward sustainability. Externally, top management wants to maintain the appearance of sustainability but does not provide sufficient budget internally:

But I think that the goals of most companies are still absolutely financial in nature, and sustainability is unfortunately still often seen as a bit of a necessary evil, something that simply has to be done. For example, my new boss explicitly says

that sustainability is just a cost. It's really difficult to convince him of other aspects of sustainability. This mindset might also be a generational issue, but overcoming it is still a major challenge. It will require many actors from various sides to work on this topic

(Interview R, p. 9–10).

Further challenges were believed to be the difficulty of measuring sustainability (Interview E), differences in business and national cultures (Interviews A/O/Q/R), balancing long-term sustainability goals with often short-term commercial aims (Interviews J/N/R) as well as conflict of interests between different actors (Interviews A/F/R):

And yes, there are significant conflicts of interest, especially in the import sector or with purchasing agencies. Naturally, the people in these positions, particularly in upper management, have often reached those roles by *not* paying attention to certain issues. When individuals are then hired who demand accountability, they inevitably face major conflicts. In such cases, it definitely helps to have a strong network to rely on

(Interview R, p. 2).

#### 4.3.4 | Opportunities for Achieving Sustainability

Achieving market transformation through pursuing individual corporate sustainability transformation was prominently believed by the managers (Interviews A/B/B2/C/C2/D/D2/E/F/F2/G2/I2/K/M/N/N2/P/Q/R). Many expressed the view that transformation of an industry happens through the incremental change of several market players. It was believed that businesses and other actors implementing activities together will increase the market transformation potential:

I've now been doing the job for five years in the current company. And what I have noticed very, very clearly—in terms of the further development or evolution that has happened there—is that sustainability has evolved out of the corporate context. In other words, we don't see sustainability management as a discipline that can only be pursued by any company alone. We now prefer to say that we want to play on the bigger stages, such as the Textile Partnership or the Bangladesh Accord, (...). I would say that was the biggest change from April 2014 to the present day

(Interview F, p. 3).

The above-mentioned Accord on Fire and Building Safety in Bangladesh was stated several times as an example with enormous market transformation potential, as different businesses merged their activities to increase social compliance. The data showed that social compliance is very important in the clothing

industry due to fundamental social problems, such as nonsufficient wages, or long working hours. Environmental compliance was believed to be less important than social issues, despite becoming increasingly important, especially through the awareness raised by the Greenpeace Detox Campaign (e.g., Interview O). The perceived shift from social to environmental issues in the clothing industry was confirmed in the second data collection round:

What are the big levers? These are, in particular, renewable energy and ecologically sustainable raw materials that will be used. That's why I believe that the focus in the past was also on topics like detox, driven by Greenpeace campaigns. But human rights were the dominant theme, or a very dominant theme. And I think the topic of ecology will play a much stronger role than it has done so far, driven by climate protection ambitions

(Interview C2, p.7).

These content levers were mirrored by capacity levers. For example, several managers believe in collaboration as a key lever and essential requirement to create change for sustainability (Interviews B/E/F/F2/G/G2/H/J/K/L/M/N/O/Q/P) within their respective businesses. Some believed that one company alone cannot create change as well as the need to move beyond competition:

The next trend or the next development is, indeed, more in the direction of a cooperation model in competition. That companies—who feel chosen by the same basic conviction that they are working on strategically securing the future of their own company—join forces and carry out projects together. And then say we are pre-competitive because we are simply securing our business of tomorrow, our existence of tomorrow. (...) Then you can still put them into competition and then one retailer might be smarter than the other because they have better logistics or a better marketing concept. (...) So that is certainly the megatrend

(Interview P, p.6–7).

As examples for different forms of collaboration, several managers mentioned sustainability. Professional self-help groups and exchanges with other companies as very helpful (Interviews B/I/I2/J/N/N2/R). The interviewees believed that exchange, dialogue, and learning from each other is the basis for creating change for sustainability, even though the outcome of this dialogue might not be foreseeable (Interviews D/D2/G2/I/I2/N/Q/R):

And then we talked very specifically about the product, what could be improved and simply sought an exchange. (...) You open a dialogue like that and both sides are a bit scared because you somehow

think you're going to be scrutinized. (...). What it really brings in the end—I think you have to stick with it for several years. But that way you can take away some of the fear that you'd rather ignore this topic because you can't achieve anything anyway

(Interview R, p.10).

Several interviewees believed that incumbents in the clothing industry have a big leverage to push the market toward sustainability (Interviews D/N/O). From this point of view, bigger clothing companies can achieve more than smaller and medium sized businesses, because of higher budgets and more employees in the sustainability units.

## 5 | Discussion

The discussion answers the follow-up research question of 'Which of the held beliefs might be favorable in enabling a corporate sustainability transformation?' We answer this question by discussing how the individual beliefs displayed in our data sample relate to corporate goal and process challenges of corporate sustainability transformation (Schaltegger and Burritt 2005). These five challenges are (1) the integration of social and environmental perspectives into the core business logic, (2) future orientation of company activities, (3) perceiving the sustainable development process of a company as an organizational development process, (4) internal and external stakeholder integration, and (5) company contribution to sustainability of the economy and society beyond organizational boundaries. Furthermore, we explore how the beliefs in the context of corporate sustainability transformation in our data sample connect to the action logics classification of individual beliefs (Cook-Greuter 2004; Rooke and Torbert 2005) with a view to establish whether this classification might be useful for others looking to engage with beliefs in the context of corporate sustainability transformation.

By doing this, we shed light on the missing link between individual belief development and corporate sustainability transformations. The discussion finishes with proposing enablers for belief development.

### 5.1 | Integration of Social and Environmental Perspectives Into the Core Business

Our findings clearly show evidence that the interviewed managers display beliefs on a comprehensive integration of sustainability into core business. This supports previous findings on successful organizational change for sustainability, which underline the importance of individuals believing in and acting for sustainability (Buhr, Harms, and Schaltegger 2023; Andersson and Bateman 2000; Schaltegger et al. 2024). Furthermore, the integration of social and environmental perspectives into the core business is acknowledged to be an essential element for strong sustainability in corporates (Dyllick and Muff 2016; Meuer, Koelbel, and Hoffmann 2020; Landrum 2018; van Marrevijk 2003; Schaltegger and Burritt 2005). Aligned with this, the data sample shows that sustainability will only be

treated superficially if not included into core business processes (Meuer, Koelbel, and Hoffmann 2020). Often sustainability is still in the niche in companies and operated as an isolated solution in certain parts of the company, such as corporate responsibility departments. Our study shows the importance of beliefs that are conducive to sustainability to move from niche departments across the company to enable a corporate transformation.

Still, our study findings assert that the integration does not take place in mainstream companies, with sustainability identified as an add-on strategy and even viewed by top management as "necessary evil". As surroundings shape the beliefs that individuals hold (Bandura 2006), this is problematic for individual sustainability managers tasked with pursuing corporate sustainability transformation. Ways in which sustainability could be integrated into the core business varied: while some believed in the integration from within, others expressed the importance of regulation. Most agreed that a mix of top-down and bottom-up approaches to sustainability is the most promising approach. Appreciation of this complexity of corporate transformation processes and the ability to reflect on this is essential for effective individual action (Biberhofer et al. 2019). Irrespective of the ways in which integration of social and environmental perspectives into the core business should take place, our study suggests that doing this integration is a key enabler of evolving sustainability manager beliefs.

The action logics classification maps well onto the data related to the integration of social and environmental perspectives into the core business. The action logics of Achiever, Individualist, Strategist, and Alchemist all have the characteristics of interaction within the organization to do so, whereas Opportunist, Diplomat and Expert will struggle to appreciate that a mixture of top-down and bottom-up approaches is needed, or engage colleagues in mainstream parts of the company that might hold differing opinions.

### 5.2 | Future Orientation of Company Activities

Several managers demonstrated long-term, future-oriented beliefs related to their business, the clothing industry, and world developments in general. While some perceived the development of their companies as a long enduring organizational development process, others did not explicitly emphasize sustainability as a constant development process of management. As beliefs function to form a favorable future (Bandura 2006), the creation of common beliefs about the sustainable future of companies becomes especially relevant: without the belief that a sustainable future is possible, it is likely to become difficult to design and implement corporate sustainability activities. Short-termism has long been identified as key challenge of corporate sustainability efforts and again and again this challenge is not overcome.

The action logics of Achiever, Individualist, Strategist and Alchemist have the characteristics to be able to engage in longer term vision and to foresee organizational impacts and actions. Other action logics can appreciate the need for a future orientation of company activities based on Earth system boundaries (Rockström et al. 2023) but lack a belief system to act on a stated future orientation of the company. Even the Achiever with their

focus on effectiveness might struggle to act on the uncertainty that is inherent in future orientation.

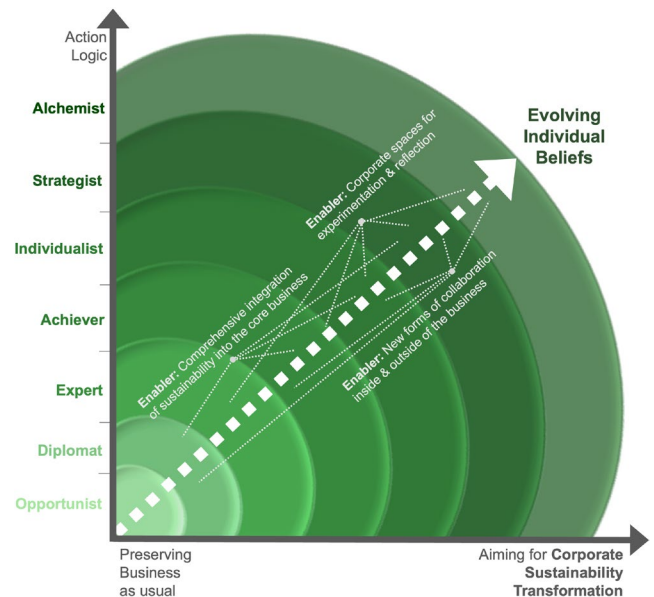
### 5.3 | Sustainability as Organizational Development Process

The data sample suggests that managers viewed sustainability as a process and not an end state, with the majority viewing strategy development of utmost importance. Several managers mentioned organizational-, business model-, product, material-, and market development as vital, confirming previous research on the importance of individual championing behavior for organizational development (Andersson and Bateman 2000; Boiral 2009). Theory asserts that an ability to deal with conflicts and complexity is essential for sustainability managers to be successful in their actions (Brown 2012). However, not a single interviewee in our study mentioned self-development as a process or necessity (see, for example, the Inner Development Goals—IDGs) to increase sustainability in the company, yet several mentioned how much they wanted to create a positive impact for sustainability within and through their company. These strong sustainability- and development-oriented beliefs on organizational transformation are likely to enable context- and complexity-oriented behavior (Lynam 2019). This behavior is key to preventing sustainability activities from becoming superficial (Hay 2010).

Therefore, dialogue and reflection regarding sustainability challenges can become a useful starting point for corporate sustainability transformation. These safe spaces for experimentation and reflection are often missing in companies (Bucher and Langley 2016). Moreover, these spaces are important because the individual beliefs shape the shared beliefs inside companies (Harris and Mossholder 1996; Schein and Schein 2017). Safe corporate spaces for experimentation and reflection are, therefore, an enabler of both personal development and sustainability transformation.

In terms of products and production processes, the literature on sustainable supply chain management emphasizes the need for the improvement of product characteristics, hazard management, and ecodesign. However, it also underlines the even greater importance of employee involvement, including health and safety issues, economic welfare of the community, and the adoption of green practices (Diabat, Kannan, and Mathiyazhagan 2014). Thus, integrated profiles for products and production processes are important, but they also need to be viewed in a greater context of organizational and societal development for sustainability. This includes informal and voluntary activities of individuals (Boiral 2009) as well as relational leadership activities that encourage collaborative capacity and dialogue.

The action logics classification as a tool to understand beliefs as part of sustainable organizational development process allows to address the seemingly big theory-practice gap of personal development, which is a necessity for corporate sustainability transformation (Figure 3). The action logics of Strategist and Alchemist view social and organizational change as an iterative process needing awareness and leadership attention. Hence,



**FIGURE 3** | Relationship between individual beliefs, action logics, and corporate sustainability transformation. [Colour figure can be viewed at [wileyonlinelibrary.com](http://wileyonlinelibrary.com)]

thriving to develop these action logics is desirable for corporate sustainability transformations, in which dealing with context and complexity is part of the role (see Schaltegger et al. 2024).

### 5.4 | Internal and External Stakeholder Integration

Regarding stakeholder integration and participation beliefs, there was a wide spectrum in the study. While many managers believed stakeholders to be a key leverage point for sustainability integration, some questioned the legitimacy of stakeholder demands. In contrast, several managers saw the importance of bringing different people and stakeholders of all levels together. These sustainability managers actively seek out spaces for collaboration beyond their own organizational and disciplinary boundaries for the purpose of knowledge sharing and networking. These diverse beliefs support previous literature on differences in worldviews of individuals (Landrum 2018; Lynam 2019), which in turn have an impact on common beliefs in the companies and their organizational culture (Harris and Mossholder 1996; Kok, Bakker, and Groenewegen 2019; Schein and Schein 2017). Therefore, they can explain why some companies are less successful regarding internal and external stakeholder integration.

Working with suppliers through auditing and certificates plays an important role in the clothing industry. However, research on global supply chains underlines that auditing schemes have not improved the social and environmental challenges in supply chains (LeBaron, Lister, and Dauvergne 2017). Sustainability managers saw a solution in new forms of collaboration to increase social and environmental supply chain practices, yet these are often not pursued due to financial reasons (the purchasing department was often not favorably mentioned). However, the second data collection round indicated that there is now a higher potential for sustainability managers

to pursue new forms of collaboration, such as partnerships with suppliers or competitors despite the perceived financial challenges. Our study indicates that this is a good development, as new forms of collaboration and focusing on solutions seems to be a promising enabler of evolving beliefs, as new forms of collaboration enhance individual capacity to move beyond well-known problems and take on new perspectives. Crossing boundaries between different actor groups and fields creates a form of company internal knowledge integration, hence encouraging changes in common beliefs and practices central for achieving corporate sustainability transformations (Bandura 2006; Lynam 2019). New and established forms of collaboration have a common prerequisite for being a successful sustainability manager: the ability to adapt communication to different contexts and cultures, such as interaction with suppliers, colleagues, or top management.

The action logics of Individualist, Strategists and Alchemist all see effective communication, tailored towards the different audiences as key for interacting with others. Other action logics such as the Diplomat seek to avoid conflict, hence engaging internal and external stakeholders with differing viewpoints will be very challenging. Lesser evolved action logics will benefit from being exposed to new forms of collaboration with, for example, a Strategist action logic to start viewing conflicts as viable parts of relationships that further and speed up corporate sustainability transformation.

### 5.5 | Company Contribution to Sustainability Beyond Organizational Boundaries

The study shows that companies have a great responsibility, but also power and opportunities to create impact for sustainability beyond organizational boundaries. The results show discrepancies about the responsibility of businesses, consumers, governments, and NGOs and their sustainability transformation potential. The observed discrepancies support previous research findings on differences in business subcultures and the need for managers to be more aware of them (Kok, Bakker, and Groenewegen 2019). The detailed vision and the concept of a circular economy or the need for climate change action became more prominent in 2022/2023. This is an indication that managers start to use established sustainability concepts more to structure their actions during corporate sustainability transformation. It is also an indication that the urgency of sustainability challenges is starting to push individuals at the center of corporate sustainability transformation efforts towards more targeted actions (i.e., toward resources management and climate emergency management).

We found that beliefs and worldviews are connected through the action logics classification (Beatty and Torbert 2003; Cook-Greuter 2004). While beliefs related to the earlier stage action logics (Opportunist, Diplomat, Expert, Achiever) were less dominant in the dataset, beliefs connected to Individualist, Strategist, and Alchemist were more prominent among the displayed beliefs. For instance, the intrinsic motivation for sustainability, the belief in the need to collaborate with stakeholders, the awareness of the conflicts that can arise regarding

sustainability, etc., are all beliefs connected to those action logics that can deal with these differences in individual and the company's beliefs. These individuals can communicate well (Individualist), they believe in generating organizational transformation to sustainability (Strategist), and they contribute to wider societal transformations (Alchemist) (Cook-Greuter 2004; Rooke and Torbert 2005).

### 5.6 | Practical Implications for Organizations, Managers, and Policy Makers

Enabling spaces for dialogue, reflection, and collaboration beyond organizational boundaries seems promising to enable innovative thinking in sustainability managers. This is especially needed for sustainability solutions to be put to practice, with the integration of sustainability into core business strategy and positions in associated departments. Providing safe spaces for conversation and reflection on individual beliefs and core beliefs of the company and their relation to sustainability is necessary facilitator for this. Enhancing corporate cultures of exchange and dialogue, such as discussions on personal beliefs on sustainability, but also any other topics of interest to employees can enhance trust and open creative and motivating spaces for employees to move beyond their day-to-day activities and encourage the evolving of held action logics.

Sustainability managers should be supported in developing reciprocal relations and in their personal competency development with instruments, coaching, training, or other activities they choose themselves. It is these managers who know best where they need support to become successful sustainability managers, by applying their key competencies with different emphasis according to diverse roles and contexts, such as engaging in relationships with multiple stakeholders, demonstrating system thinking and ethically based beliefs and behavior, as well as co-creating change and innovation for sustainability.

Policy makers should offer collaboration networks for sustainability managers beyond organizational boundaries. The most advanced action logics (Strategist and Alchemist) thrive on engaging others. It is especially here that policy makers can influence belief development and enable collaboration initiatives and spaces for sustainability managers, whether within the clothing industry or with sector-agnostic initiatives.

### 5.7 | Limitations and Future Research

Data saturation was achieved with 19 in-depth interviews in 2019 and seven interviews in 2022/2023, yet further international data might provide an even more nuanced display of beliefs: the study is very EU-centric. Regarding the interview guide it was difficult to ask for negative aspects of individual behavior due to a social desirability bias. Future studies on how sustainability managers relate to colleagues and general managers from other departments seem promising to gain a fuller picture of individual behavior. Finally, future research could apply a transdisciplinary research approach, provide dialogic spaces,

and include a joint problem-definition between researchers and practitioners to explore individuals' beliefs and their relation to action logics characteristics.

## 6 | Conclusion

Building on Hemingway and Maclagan (2004) and Visser and Crane (2010), our study asserts that beliefs are enablers of corporate sustainability transformation, as they are linked to a strong understanding of corporate sustainability. This strong understanding relates to the integration of sustainability into business strategy, to thinking beyond organizational boundaries, and to integrating the perspectives of ecosystems integrity and social cohesion (Meuer, Koelbel, and Hoffmann 2020). Yet which beliefs sustainability managers hold and what beliefs might be favorable in enabling a corporate sustainability transformation was unknown. This study set out to better understand the beliefs of sustainability managers and how these beliefs might relate to a successful corporate sustainability transformation. We identified the beliefs held by sustainability managers and discussed these beliefs by considering five corporate sustainability transformation challenges and whilst establishing that the action logics classification is useful for engaging with beliefs in the context of corporate sustainability transformation. Derived from the discussion, our study asserts that there are key enabling corporate conditions for individual beliefs to flourish and evolve, resulting in the advancement of action logics. The more advanced an action logic, the better suited are individuals and their held beliefs to further corporate sustainability transformation. These corporate enablers are the comprehensive integration of sustainability into the core business, creating safe corporate spaces for experimentation and reflection as well as encouraging new forms of collaboration within and outside the business.

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### Disclosure

The authors have nothing to report.

### Consent

This study does not involve any identifiable personal data. All participants participated voluntarily in this research, were provided with full information about what it means for them to take part in our study and, afterward, gave their informed consent before they entered the research. This process involved conversations about the research process and a signed research consent form, with signatures by one of the authors of this manuscript and the interviewee. The consent form included the statement that transcripts of the interviews may be viewed anonymously by research colleagues during the data analysis process. The interviewees were aware at all times that the participation in the interviews was voluntary and anonymous and that they may withdraw the consent to the recording and transcription of the interview.

### Conflicts of Interest

The authors declare no conflicts of interest.

### Data Availability Statement

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

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## Appendix A

### Interview guide 2019 and 2022/2023

Thematic areas	Questions for interviewee	Analytical question (for research use only)
Background and position		
1. Background and reason for choosing sustainability management position	You started the position as sustainability manager a couple of years ago. Can you tell me more about this position and how you started it?	Which beliefs do individuals have when taking the position as sustainability managers?
2. Reasons for being sustainability manager over time	What motivated you to take up this position? Did it change over time? What do you think is needed for a person in this position? Which special barriers and opportunities does this position have?	Have organizational beliefs influenced individual beliefs or vice versa?
3. Values, norms and organizations, other people	Which people or organizations have influence you, when choosing your employer? Which other aspects were important?	Which beliefs stand behind these norms and organizations? Which beliefs of others have influenced the individual?
Operative level and collaboration with others		
4. Core working areas	Which are the three core tasks in your position? Additional question in 2022/2023: How has your area of responsibility evolved since 2019—both in terms of content and responsibilities? Did this change in the time you were here? If you could alter working areas, which areas would you like to work on?	Which areas are believed to be more important and why? Are different working areas connected to different beliefs?
5. Work with colleagues, employees, principals	When working on your tasks: How much do you work together with other people? How important is it to work with people in your company and beyond? Can you tell me more about how you work together with other people, maybe give an example?	Which beliefs regarding collaboration and achieving goals does the person have?
Personal perspective and specific sustainability-related questions		
6. Sustainability	What is your personal understanding of sustainability? Can you describe when and how you first got into contact with sustainability? How would you describe defining moments regarding sustainability in your whole life? Could you give examples of turning points? How were other people involved?	Which beliefs does the individual display regarding sustainability?
7. Sustainability transformation	What is your personal understanding of sustainability transformation? What would be different after a transformation? Which aspects of the status quo of the world do you find most problematic?	Which beliefs does the individual display regarding sustainability transformation?
8. Goals	How do you perceive the sustainability goals of your company in relation to your own?	Is there a gap between individuals and organizational beliefs?
9. Sustainability initiative	Please describe a sustainability activity, which you find especially impactful. What made it so impactful? Who implemented it?	Which are the deep held beliefs?
10. Deep meaning	On the deepest level of meaning: How would you describe what you do?	Which are the deep held beliefs?
11. Future perspective	Which three pieces of advice would you share with someone, who wants to promote the sustainability management of its company?	What is the action logic of how change can happen?
Textile industry		
12. Textile trends	Which trends in the textile industry do you personally find currently important?	Is there gap regarding the previously mentioned sustainability beliefs?
13. Trends within the company	Which trends are currently important for your company?	Is there gap regarding the previously mentioned sustainability beliefs?
Person		
14. World Future	Which wishes do you have about where the world should be in 20 years from now?	Are the beliefs different in the future?
15. Personal Future	What would you like to do as a profession in 10 years from now?	Are the beliefs different for the personal future?
16. What would you have asked	Is there anything you would have asked in my position? Do you want to add anything?	Is there anything missing?

**Appendix B**

**List of interviewees**

ID	Position <sup>a</sup>	Type	Approx. no. of employees in 2018	Approx. turnover (€ million) in 2018	Gender	Type of interview	Duration (min) Average: 50 min.	Transcript no. of pages	No. of different first-order codes
A	Sustainability Director	B2C	12,000	1150	Male	Audio call	75	17	92
B	Sustainability Director	B2C	540	120	Female	Video call	54	13	83
B2						Video call	55	15	58
C	Sustainability Director	B2C	4900	3200	Male	Video call	48	13	60
C2						Video call	33	12	62
D	Sustainability Manager	B2C	4900	3200	Female	Audio call	61	16	69
D2						Video call	48	14	93
E	Sustainability Director	B2C	35,000	2180	Male	Audio call	55	14	74
F	Sustainability Director	B2C	29,000	2000	Male	Audio call	55	17	78
F2						Video call	37	13	76
G	Sustainability Manager	B2C	11,850	3150	Female	Audio call	45	8	48
G2						Video call	28	7	56
H	Sustainability Director	B2C	14,700	2800	Male	Audio call	36	11	56
I	Sustainability Director	B2C	6900	800	Female	Audio call	38	9	45
I2						Video call	61	14	69
J	Sustainability Director	B2C	35,000	6800	Female	Audio call	48	9	56
K	Former Sustainability Director	B2C	12,000	4100	Male	Audio call	38	9	29
L	Sustainability Manager	B2C	15,600	5400	Male	Audio call	35	9	45
M	Sustainability Manager	B2B	150	—	Female	Audio call	55	13	89
N	Sustainability Manager	B2C	2000	460	Female	Audio call	64	15	93
N2						Video call	46	13	70
O	Sustainability Manager	B2B	650	750	Female	Video call	56	14	60
P	Sustainability Director	B2C	12,000	3200	Male	Audio call	51	14	67
Q	Former Sustainability Manager	B2C	200	100	Female	Audio call	52	13	77
R	Sustainability Manager	B2B	1000	520	Female	Video call	69	14	105
S	Sustainability Director	B2B	100	100	Female	Audio call	46	11	67

<sup>a</sup> Head of, executive positions and director-level CSR-, CR- and Sustainability positions all shown as "Sustainability Director" due to data confidentiality. Equally, all middle management positions (i.e., Principal, Senior) shown as "Sustainability Manager"

## Appendix C

First-order codes and second-order themes coding examples in MAXQDA [Colour figure can be viewed at [wileyonlinelibrary.com](http://wileyonlinelibrary.com)]

Perception of sustainability manager role	41
Motivation	58
Competencies	85
Managers position in organizational structure	28
Supply chain	22
Consumers	16
Stakeholders	38
Societal sphere	35
Views on transformation	19
Understanding of sustainability	146
Challenges of achieving sustainability	53
Opportunities for achieving sustainability	115
2022_Perception of sustainability manager role	13
2022_Motivation	18
2022_Competencies	45
2022_Managers position in organizational structure	11
2022_Supply chain	11
2022_Consumers	3
2022_Stakeholders	12
2022_Societal sphere	6
2022_Views on transformation	24
2022_Understanding of sustainability	58
2022_Challenges of achieving sustainability	36
2022_Opportunities for achieving sustainability	32

The screenshot shows the MAXQDA interface. On the left is a coding tree with categories like 'Perception of sustainability manager role' (41), 'Motivation' (58), and 'Competencies' (85). The 'Motivation' category is expanded to show sub-codes: 'Value & purpose driven' (0), 'Positive contribution' (20), 'Intrinsic motivation' (10), 'AFS: Live up to your ideals' (4), 'AFS: Passion for sustainability' (3), 'Innovation driven' (5), and 'Does job for earning money' (1). The 'Positive contribution' code is selected. The central pane shows a text snippet with a blue highlight and a vertical arrow pointing to a specific line. The right-hand pane shows a text snippet with a blue highlight and a vertical arrow pointing to a specific line.

## Appendix D

First-order codes and beliefs demonstrated

First-order code	Example interview quote of belief demonstrated
Best practice behavior, examples and role models helpful	<p>“The Sustainability Director at the time was also incredibly experienced. He had many years of professional experience in the field, having previously worked at Company E and Company V. He was a very charismatic leader. And I think the combination of both—having an ambitious goal, a target set by the company, a lot of freedom to work on the topic, plus a person from whom I could truly learn a great deal, who also challenged me significantly in my daily work—these were certainly the factors that explain why I stayed there for so long” (Interview O, p. 4)</p>
Be brave, flexible, learn new things, ask, demand much, act	<p>“I would say don’t wait for people to ask you to do it. Just be, propose actions, solutions, options. Ask questions and then be curious. That would be the big one: ask questions. And yes don’t be afraid—it is part of that—don’t be afraid of the unknown” (Interview J, p. 3)</p>
Being a change agent	<p>“And to be a change agent in such a setting—not just someone who comes with a wagging finger and gets dismissed, because you’re just annoying—but someone who does both: highlighting the urgency and necessity of addressing critical issues, pushing for changes that must happen, almost like a kind of enforcer. While at the same time saying, ‘Look, there are also huge opportunities here.’—this is a transformation for the entire company that brings opportunities as well. And I think this combination is very relevant” (Interview C2, p. 2)</p>
Special people who deal with sustainability issues	<p>“Whether it was the members of the Fair Wear Foundation or the European Outdoor Group or similar organizations, these are truly extraordinary people who deeply engage with the topic” (Interview Q, p. 5)</p>
Being humble and letting others get the medals	<p>“And that you need to step back a bit personally, because that’s naturally part of the strategy—tailoring many projects to fit the leadership or, in some cases, subtly pushing them [the leaders] into other areas or aspects, if I may put it casually. It’s often the case that you’re not the one standing there receiving medals and great praise. Instead, you might have to take a step back personally and focus more on fighting and working for the cause. That definitely plays a role as well” (Interview O, p. 13)</p>

First-order code	Example interview quote of belief demonstrated
Be authentic, realistic, pragmatic, reliable, self-reflexive	“What I’ve learned in my career—and this, of course, depends a lot on the company—is that you should be careful not to approach things too ambitiously, as this can intimidate colleagues or superiors. You should be authentic and credible. You really need to stand behind the issues you want to represent and not change your stance. It’s important to work on topics in a structured and consistent manner, with a lot of patience, and to focus on a few good ideas rather than constantly bringing up new proposals” (Interview R, p. 11)
Value and purpose driven	“But I think that yes, the beliefs, the values and the need for me to have a purpose in what they do and the belief that this was the right way for now and for the future, rather than helping sports people perform better on the field is what has driven me” (Interview J, p. 8)
Positive contribution	“The opportunities are, of course, really about making progress and driving change, especially, at the end of the day, for the people in other countries who manufacture our products. That is something that personally motivates me every day to do my work” (Interview N2, p. 2)
Intrinsic motivation	“Yes, that you must, of course, find your own path and not deviate from your intentions. That means, to some extent, it’s about self-motivation, intrinsic motivation, constantly keeping yourself going, and asking yourself every day why you’re doing it all. It’s also about gaining clarity from moments of success that it’s the right thing to do. And that it’s the only way we can make progress in the world” (Interview F2, p. 12)
Live up to your ideals	“That you stand tall and keep your back straight, no matter what headwinds come your way. That you stay true to your ideals and deeply internalize them, even when the path isn’t always straightforward” (Interview M, p. 10)
Passion for sustainability	“It’s also a very strong personal interest of mine. On one hand, there are the human rights aspects—many people flinch at first when you say it’s truly a human rights issue, like the conditions under which seamstresses and tailors work in the global supply chain. On the other hand, it’s also about connecting it with a personal lifestyle. I also try—though I don’t always succeed and I’m not perfect—but I do try to live as sustainably as possible in my private life. And so, yes, it’s a matter of personal interest, I have to say” (Interview I2, p. 4)
Innovation driven	“But new opportunities and new fields arise where one can become active. Ultimately, what drives me is innovation. That’s what drives me at my core” (Interview C, p. 4)
Does job for earning money	“Well, if you’re expecting a statement along the lines of, ‘Oh, I can’t wait to get up tomorrow because it gives me one more hour to save the world’, then I’m afraid I have to disappoint you. That’s not where my motivation lies. I believe I’m doing an important job here. I have a team of committed people who, day after day, rightly expect me to help them bring their drive to life. And I enjoy doing that. But I also do it because I need to earn a living” (Interview H, 10)
Ability to reduce complexity of sustainability	“Because many of these sustainability topics are extremely complex. And often, there isn’t enough time and space to explain them in great detail. Presenting them in a way that’s concise, impactful, and still credible—factually sound and convincing—that’s a real challenge” (Interview B, p. 9)
Network, collaborate and communicate well (internal + external)	“You have to be quite communicative because you work with many initiatives, organizations, and so on. I believe it’s incredibly important in a role like this to have a large network, to exchange ideas with colleagues from other companies or initiatives—if only to stay up to date” (Interview I2, p. 4)
Endurance and assertion competencies	“Definitely perseverance, because as a change manager, when you’re trying to drive changes that don’t necessarily bring financial benefits right away, you need to have staying power. I often face resistance and am sometimes even laughed at. You really have to stick with it. And what you can implement usually doesn’t happen in huge leaps overnight; it’s more about taking small steps, one at a time” (Interview M, p. 2)
Frustration and suffering tolerance	“And you always need to have a high tolerance for frustration, so to speak: if something doesn’t work out, I have to come up with something new, because the solution might not be working at the moment. Or because there’s fundamental resistance to the topic” (Interview C, p. 5)
Ability to explain, convince and motivate, inspire for sustainability	“At the same time, it’s important to connect with employees on an emotional level, no matter their position, and to convey the ‘why’ behind the topic of sustainability in a way that everyone can embrace personally. Implementing a sustainability measure shouldn’t feel like an obligation; it should feel like a desire” (Interview G, p. 7)

(Continues)

First-order code	Example interview quote of belief demonstrated
Creating positive impact by appreciating employees	“That often, simply through conversations or just by being present and showing interest in my employees, I can create a lot of positive impact” (Interview E, p. 6)
Bring different people, stakeholder of all levels together	“I believe a sustainability-related measure is effective when it involves and includes everyone affected and engaged. When people feel like, ‘Yes, this makes sense, it’s clear, it has to be this way—a good goal’, and they don’t feel overwhelmed, steamrolled, or left behind. This applies to colleagues, critical journalists, the supply chain, and customers alike” (Interview B, p. 9)
High solution orientation not based on hierarchies anymore	“Because employees then also feel valued, and in terms of corporate culture, we’ve actually reached a fairly modern level now. It’s moving somewhat in the direction of collaboration that’s independent of hierarchy. For example, my door is always open—anyone can come to me with any issue at any time—even though, below the managing director level, there are still authorized signatories and management hierarchies in place. But in the future, it’ll be less and less about hierarchies and strictly adhering to them. It’ll be more about staying focused and being able to find solutions to problems—or ways to move certain topics forward—in an ever faster-paced environment. If we want to do that well, quickly, and in a modern way, maybe we have to break away from these classic hierarchical ways of thinking” (Interview E, p. 6–7)
Management teams across departments are key	“I’d say I spend almost 90% of my working hours collaborating with other departments. I think we’re somewhat like an internal consultancy for the entire company, which is why we have touchpoints with all areas. I don’t believe it could be any other way. So there’s a lot of interface work. My main points of contact remain the buyers, but because of customer communication, I’m also involved with marketing and brand colleagues. Naturally, that makes for a very intensive and wide-ranging exchange” (Interview D2, p. 6)
Veto- and decision-power/position key	“And that’s a major advantage that comes with this position. Because I can—and must – overrule my colleagues when it comes to accepting or rejecting a supplier. For example, a buyer might say, ‘I’ve found a supplier who gives me the best price.’ But if my team checks and says, ‘We found major nonconformities during the audit,’ then it’s up to me to simply remove that production facility from the system” (Interview A, p. 3)
Crucial importance of supply chain and suppliers	“In general, I would say the most impactful measures are those we take together with our supply chain. We’ve also changed a lot at our own site—if I’m talking, for example, about electromobility or solar energy—but simply because of the production volumes, the real impact has to come from within the supply chain” (Interview S, p. 9)
Advocacy and empowerment, trust of people in the supply chain	“Essentially, the workers in the factories must feel empowered to expose grievances in the factory and actively change them. This naturally leads to the question: ‘How can we strengthen the people in the factories and motivate them to take responsibility for their factory?’ That’s really where things should be heading” (Interview R, p. 12)
Not putting all the responsibility on suppliers	“Entering into a dialogue together and not just talking, but also acting together—that’s the approach we’re taking. We’re aware that on our own, we’re too small and powerless to make a real impact. And continuing to place all the responsibility on suppliers, as many companies—including ours—have done in the past by setting requirements and saying, ‘Okay, now it’s your problem,’ may overlook whether a small supplier on the ground in a place like Bangladesh is even capable of driving change in such an environment” (Interview E, p. 8)
Establishing direct relationships in supply chain by visiting	“It certainly works well via videoconferences on the one hand. But if you work in the textile industry, you quickly notice that ‘textile business is also people business’. When people come together and meet face-to-face, it’s definitely important for discussing significant issues. Of course, I can handle a complaint via videoconference, but when it comes to more important matters, it’s still very important in Asia to see each other in person” (Interview A, p. 5)
Importance of consumers	“That would be one piece of advice, and another is that you shouldn’t lose sight of your customers. For instance, if you have a certain amount of customer concentration, you can’t just assume they fully understand sustainability. Instead, you should always consider who your customer is and what they believe in” (Interview A, p. 14)
Due to complexity consumers cannot impact much	“I believe the consumer has very little leverage in that regard, simply because the complexity is absolutely overwhelming for them” (Interview N, p. 12)
Are stakeholder demands legitimate?	“I find it challenging for companies to be held responsible for, say, conflict minerals that may be sourced in the Democratic Republic of the Congo or rare earths in China, which then enter mobile phones through a long supply chain. It raises the question of just how far a company’s responsibility extends to driving change or being held accountable on the other side” (Interview A, p. 11)

(Continues)

First-order code	Example interview quote of belief demonstrated
Collaboration needed to enable business success	“In principle, collaboration is extremely important. Otherwise, you remain a green island on your own, which is the biggest mistake you can make. That’s also why we have our collaboration model [...]. It plays an extremely significant role. And this topic is becoming ever more important outside the company as well” (Interview C, p. 5)
Diverse stakeholder pushes lead business to change	“I believe the pressure on companies—not just in the textile industry, but across various sectors—to deal with sustainability is increasing. This is partly driven by societal developments, such as civil society and changing consumer behavior, and partly by political pressure” (Interview H, p. 6)
Sustainability becomes more embedded in societal mainstream	“What has changed the most is the awareness that sustainability has basically become a mainstream topic” (Interview P, p. 2)
Increased consciousness for sustainability (needed)	“I think what certainly gives us hope is the overall change in awareness among all societal stakeholders—businesses included—that things can’t continue as they have. That, in itself, is encouraging. After all, it’s only through this shift in awareness that real change can happen” (Interview P, p. 11)
Value shift towards sustainability needed	“When we move from the orange, profit-maximizing stance to the green and yellow stages in spiral dynamics—the corresponding value systems—and start paying more attention to our fellow human beings and the environment, raising our awareness in the process, we’ll naturally also stop producing chemicals that harm the environment. Essentially, we’ll stop harming ourselves” (Interview M, p. 12)
Definition, understanding of transformation	“I personally understand ‘sustainability transformation’ to mean that society as a whole—everyone, explicitly including the business sector—no longer views sustainability as some side issue or nuisance, but rather integrates it into the business model” (Interview B2, p. 14)
New economic system is needed	“And maybe also a different economic model—something along the lines of post-growth. I can’t think of the exact word right now. Yes, a post-growth economy, rather than driving the growth paradigm into infinity” (Interview D, p. 15)
Transformation if sustainable products are cheaper than conventional products	“With regard to consumer goods, my wish would be that one pays less for a sustainable, sustainably produced product than for a non-sustainably produced product” (Interview R, p. 13)
Definition, understanding of sustainability	“Sustainability is, first of all, a term that indicates that social, ecological, and economic interests should be taken equally into account, with the goal of being able to carry out the same business activities in the future as done now” (Interview G, p. 7)
Sustainability as a complex, difficult, dynamic topic	“So, as I said, the main point is simply that this topic [sustainability], overall, has become much more complex. Accordingly, it has definitely changed again since then, because the requirements have simply become much more binding—and far more extensive” (Interview N2, p. 5)
Businesses have key responsibility, power and opportunity to create impact	“In terms of sustainability within a company, I understand that a business must first be economically viable to justify its existence. However, it also has the responsibility to ensure that its actions take ecological and social aspects into account. Companies have this responsibility, and they also have the obligation to fully utilize their potential to contribute in these areas. Furthermore, they must recognize that their responsibility does not end at their headquarters or with their own lives but extends far beyond that” (Interview N, p. 8)
Congruence of own and company’s view on sustainability	“I think there’s quite a strong match there. We have a whole lot of corporate goals related to sustainability—big and small, some more strategic and some less strategic—but overall, I find myself fitting in with them very well” (Interview B, p. 9)
Personal sustainability perspective more ambitious than company’s	“Yes, definitely. The sustainability goals we set for ourselves as a company are in no way sufficient for me personally” (Interview L, p. 6)
Push and pull effect for sustainability for companies increased immensely	“In the business context, I definitely understand this as the concept of economic activity, that companies no longer have a choice to remain successful in the market if they do not take their ecological and social impacts into account, and that it can only go hand in hand like this” (Interview O, p. 6–7)
Need to integrate sustainability into core business + processes	“The path that will probably never be fully completed: progressively integrating sustainability goals further and further into business activities while continuously incorporating current internal and external circumstances” (Interview G2, p. 6)

(Continues)

First-order code	Example interview quote of belief demonstrated
Integrated profiles for products and production processes	“You are well-advised to integrate sustainability profiles as modern quality and process profiles” (Interview P, p. 5)
Well-being of ecosystems, society and planet now and in future	“Because at the end of the day, it’s about achieving that no one in the world has to go hungry anymore, as we have sufficient resources. That no one has to lose their life due to political instability through war, but also that we instill this awareness [sustainability], particularly in the industrialized countries, more strongly” (Interview E, p. 13–14)
Perceived green washing	“You really have to represent the topic credibly. Keyword: greenwashing. No matter what topic this person is actually working on, it’s really about the core of the matter. And here too, you have to truly delve into the details and carefully consider what is communicated externally to avoid losing credibility. Because once credibility is lost, I believe it’s very difficult to regain. This is particularly relevant when speaking in the direction of customers” (Interview D2, p. 10)
Implementing sustainability creates costs	“Sustainability clearly costs money in the end, without a doubt. So I would say: we could do a bit more” (Interview F, p. 15)
Top management needs to buy in and spend money for sustainability	“And acknowledging that this topic costs money. If I were to give the managing director a tip, it would be that they need to allocate a budget and be willing to spend money on it. I also believe that what many, especially in top management, find challenging is recognizing the complexity of this issue. As mentioned, it’s not simply black and white, and one has to put some thought into it to make meaningful decisions” (Interview N, p. 11)
Inability to measure sustainability is a problem	“But you always have the problem that you cannot express the whole thing in euros and cents in many areas because it is difficult to measure” (Interview E, p. 3)
Difference in business culture and national cultures	“What I tried to do during my time was to foster or develop an understanding among employees in the company for the work of people in the production countries. Unfortunately, the company culture there is more shaped by the idea that those who don’t question anything have a secure job for a long time, while those who ask questions or come into the company with background knowledge actually have a hard time. I believe a significant cultural shift needs to happen there” (Interview R, p. 4)
Attitude-behavior-gap	“Honestly, I find it quite shocking how we as consumers just keep consuming, even though all the knowledge is available to us” (Interview M, p. 11)
Conflict of interests between different actors	“And yes, there are significant conflicts of interest, especially in the import sector or with purchasing agencies. Naturally, the people in these positions, particularly in upper management, have often reached those roles by not paying attention to certain issues. When individuals are then hired who demand accountability, they inevitably face major conflicts. In such cases, it definitely helps to have a strong network to rely on” (Interview R, p. 2)
Challenge: sustainability (long term) and commercial (short term)	“This means that planning or long-term thinking has essentially not taken place in the last ten to fifteen years. Yet, this is a fundamental requirement for sustainability—to be able to assure employees at a location that the company will continue for the coming years and that they can develop further in their jobs as well as in collaboration with partners in the supply chain” (Interview R, p. 4)
Balancing act between bold movements and economic reality	“The conflict between costs and the sustainability program. In a world that has many other issues and problems: making sure to gain the necessary attention and not to lose focus” (Interview G2, p. 2)
Regulatory top-down approach as lever for change	“Mainly ‘I am doing less bad’, but not ‘I’m really doing good’. The leverage needs to come from a different direction. The lever in sustainability policy as such must be a top-down approach. That means it has to be legally anchored; otherwise, nothing will happen” (Interview K, p. 1)
Incentives to behave more sustainably	“That’s really crazy. People suddenly start donating enormous amounts of clothing, something they hadn’t done before. This shows that, independent of the fact that it’s about textiles, if you have a proper incentive system, a real incentive system, however it’s designed, you can have a real impact. This is an example of how you can achieve a genuine effect. It really changed things completely, that has to be said” (Interview C, p. 10)
Family-led business helps to push sustainability efforts forward	“It is a family-run company, which honestly benefits me a lot in everyday life because there is a familial conviction behind it. They themselves value their environment and nature, and they support me when I say we cannot allow our leather production to destroy India’s natural environment” (Interview S, p. 4)

(Continues)

First-order code	Example interview quote of belief demonstrated
Discounters are more progressive than high price segments	“That large companies are really doing an incredible amount in the area of sustainability and moving forward at a very fast pace, particularly companies like X and Y” (Interview N, p. 6)
Incumbents do a lot and fast in sustainability field (big lever)	“Establishing the topic here is my motivation because this company has such enormous leverage. These are products that go into the mass market, and if you manage to achieve certain goals here, you have an incredibly powerful impact” (Interview O, p. 8)
Business model change and development	“Ultimately, I understand it [sustainability transformation] as making our company future-proof for the next twenty to fifty years in my role here. That means designing all relevant parts of our business model in such a way that they are both sustainable and economically viable for the future. In other words, sustainability shapes the business model, not the other way around. It’s not an add-on topic but must be an integral part of the business model” (Interview C2, p. 10)
Quality	“We don’t want that anymore. Instead, we are socially responsibly reducing our supplier portfolio to fewer, higher-quality suppliers in order to develop them accordingly into these modern quality or sustainability standards” (Interview P, p. 9–10)
Business Case for Sustainability	“For this, it is always helpful to somehow describe the so-called business case. To really explain what we as a company actually gain from it. Where is our benefit? Whether it’s a reduced reputational risk or a better image, which is so hard to measure. Or cost savings through energy efficiency, like saving electricity, or perhaps lower parking management costs because more people bike to work, and so on. Better product quality that I can source from my suppliers because they pay their employees better and have fewer workplace accidents, as I help them to organize themselves better, and so on” (Interview B, p. 9–10)
Crisis/urgency as a lever for change to happen	“Or it can be a big disaster. That makes it very real to people that the urgency to take action becomes very tangible. I think for most people it’s still: Sustainability or climate change or whatever is not very tangible. We still discuss, if it’s if it’s real or not real” (Interview J, p. 6)
New, modern, nonhierarchical working models vs. traditional models	“Because with the change in leadership, it has become a different company. (...) And what I like about it is, for one, a foundation of trust. I can work from home like today, sit in a café, or go to the office—it’s entirely up to me. I can work very independently and organize my working hours as I see fit. If I have something nice planned, I can take a day off and make up for it by working the rest in four days—things like that. It has become a modern company that also places value on employee appreciation” (Interview I, p. 5–6)
Bottom-up, top-down or power of both	“Because at the end of the day, the better sustainability is integrated into a company’s processes, the more effective it can ultimately be. This requires, on the one hand, top-down alignment and, on the other hand, bottom-up motivation and capacity building” (Interview G2, p. 6)
Collaboration of all actors to change the situation is key	“[From a sustainability perspective], it’s all about building alliances, pulling together, pooling resources, raising awareness, and collaborating—essentially across all conventions” (Interview B, p. 10)
Exchange, collaborate, learn and create change is key	“The great thing about this position (...) was really the exchange with competitors. I don’t think there’s any other position in the company where you can interact so much with competitors, because the competitive mindset is usually more present. In this position, that aspect is completely absent, and there’s a sense of relief when you can collaborate. We helped each other a lot. I even went into productions together with other companies and we looked at them together” (Interview Q, p. 4)
Sustainability professional self-help group of different companies very important	“Oh, the sustainability self-help group again, where everyone helps each other, and you’re just glad to see that everyone is dealing with the same challenges. Then you leave feeling motivated and thinking, ‘Yeah, okay, this isn’t all meaningless after all’” (Interview N, p. 10)
Diversity is important	“For example, with regard to diversity, there are hardly any women in management positions. Women are usually in administrative roles. As a result, there may have been a bit of an issue with me as a woman because I was one of the first women who was neither part of senior management nor an administrative employee, but rather in some sort of intermediary role, in middle management” (Interview R, p. 5)
Importance of corporate culture	“What was another form of resistance back then? Resistance in terms of corporate culture. As in—what is the culture of the company like? Is it even embedded as a value there? Can I even be effective in this company, or does it already contradict the values modelled from the top by the owner or management? That, for me, would be a form of resistance where I would immediately leave. Because I would say, if something so fundamental in the culture is not right, transforming that is incredibly lengthy and very difficult” (Interview D2, p. 14)