

Sustainability, responsibility and ethics: different concepts for a single path

Riccardo Torelli

Abstract

Purpose – The purpose of this paper is to analyse the concepts of sustainability, responsibility and ethics focussing on their links and differences, also to understand how companies move respectively in these field; to understand how companies sometimes move away from the basic and deep meaning of these concepts, landing in a merely utilitarian sphere of personal advantage where ethics, instead of being an irreplaceable and essential stronghold, is found to be a fiction or just an instrument.

Design/methodology/approach – The methodology used assumes a theoretical critical approach and, based on the vast literature on the items, is based on a conceptual analysis of the themes of sustainability, corporate social responsibility (CSR) and ethics and of the behaviour that companies can adopt in the three contexts. A critical approach to these issues and concepts can effectively help us to understand how companies are responding to external demands and to the challenges of responsibility and sustainability, which are becoming increasingly pressing.

Findings – Ethics, sustainability, CSR and social and environmental reporting are distinct constructs with different meanings but linked by important conceptual and operational relationships.

Research limitations/implications – The results of the research are the consequence of the application of a critical approach based on a theoretical analysis of the concepts under study. It would be interesting to support the results achieved with empirical research studies.

Practical implications – This conceptual path helps scholars and companies themselves to understand the difference between the three key concepts analysed. Only by understanding the basic meaning will it be possible to really make one's own and pursue it in the correct way.

Social implications – Nowadays, the authors are overwhelmed by these three concepts which are used as synonyms and incorrectly. This leads to confusion and misunderstandings. Knowledge of the characteristics and differences between these concepts and their concrete applications is of great importance.

Originality/value – This study tries to provide a critical discussion of how the three concepts intersect and differentiate, leading to concrete results or results that have nothing to do with their meaning. There are no conceptual papers in the literature that deal with the three concepts and also analyse the implications on the real world.

Keywords Corporate social responsibility, Social and environmental reporting, Sustainability, Ethics, Greenwashing

Paper type Conceptual paper



Riccardo Torelli is based at the Department of Economic and Social Sciences, Università Cattolica del Sacro Cuore, Piacenza, Italy.

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1. Introduction

Nowadays, “sustainability” is a very widely used terms in policy contexts, businesses and third-sector organisations. However, the unfortunate paradox is that environmental degradation and destruction are occurring at unprecedented levels. Key in this respect is climate change and its deleterious impacts in terms of the changing frequency of extreme weather events, melting glaciers in polar regions, reducing forest extension, etc [IPCC \(2019\)](#). It is really important to emphasise that, despite the worsening of the conditions in which we live, on the one hand, and the increased diffusion and uptake of concepts related to sustainability, on the other hand, conditions are continuing to deteriorate. This, hypothetically, could signal two phenomena:

1. we have not yet achieved the requisite dissemination of knowledge, concepts and practises related to sustainability as to be able to halt and then reverse the trend of worsening environmental conditions of the planet or
2. the sustainability practises implemented thus far are not effective and/or sufficient.

The concept of sustainability is usually divided into environmental, social and economic (ESE) dimensions. More broadly, sustainability/unsustainability has impacts on political, institutional and cultural contexts as well. It is from these tangible impacts and the changes taking place, particularly with respect to ESE dimensions, that attempts to respond began to emerge from different actors and from national and supranational institutions. In 1972, the first United Nations (UN) environmental agreement came into force, but only three countries were signatories. The latest such UN agreement, with 176 countries as signatories, appears to signal that we have come a long way as then [1] (UNEP, 2019). At the supranational level, the “sustainable development goals (SDGs)” warrant acknowledgement and, relatedly, objectives contained in Agenda 2030 shared on 25 September 2015 by the 193 States of the UN General Assembly: 17 fundamental objectives (for a total of 169 specific targets) to be achieved by 2030 pursuant of ensuring truly sustainable development around the world [2].

The challenge of social and, in particular, environmental responsibility has been taken up by most large companies over the past decade. These firms, wearing the corporate social responsibility (CSR) hat, have taken different paths but all oriented in some way to give a response to the external environment [3] on actions taken towards greater protection of the natural environment, greater consideration of the social aspects inside and outside the company itself (including the welfare of workers and impacts on communities and wider society), as well as towards sustainability and ethics that guide business practises and processes in the broadest sense. Companies, but even more so their stakeholders, have recognised that the microeconomic system is comprising key players, and therefore they should be kept under observation (Freeman, 2010; Thijssens *et al.*, 2015; Wolf, 2014) in the current game to achieve economic sustainability, which is an objective that is increasingly coveted and in demand. It would be wrong to consider companies outside this game because they are merely entities set up for the sole purpose of achieving an economic and financial profit. If we look at their “basic” purpose of value creation, we cannot consider this process only from a purely monetary point of view. To create economic value, companies use and therefore consume various types of resources (financial, natural, human, social/relational and intangible). If we configure a simple calculation of initial economic resources compared to the final resources embodied in the goods/services proffered by companies, we would not consider most of the processes of destruction/creation of value that take place around and within the activity of a company and that concern spheres other than the economic one. If instead, we look at the company within its context of reference, we cannot consider it as an entity separate from and independent of the external environment. Rather, it is an integral part of the context in which it is inserted, and that context is affected (positively, negatively or neutrally) by the company’s use of inputs and by its final production of outputs and outcomes.

Based on the foregoing, the main goal of this paper is to critical analyse the concepts of sustainability, responsibility and ethics focussing on their links and differences, also to understand how companies move respectively in these field. The article is structured in five main parts. After this introduction, and after recalling the main literature on the subject and defining the specific objectives of the research (Section 2), the paper explores the themes of sustainability, responsibility and ethics (Section 3), to propose a critical path well outlined in Section 4 (Discussion). The study offers some final considerations in Section 5.

2. Background and aims

As highlighted by some recent scholar works about the sustainability and sustainable development concepts in corporate field (Bebbington and Larrinaga, 2014; Murray *et al.*, 2010; Stubblefield *et al.*, 2010) they are very actual and key concepts in relation to which companies have given different interpretation and different responses. What is very common and widely used in corporate fields' speech and debate is the word "responsibility", often used under the acronym CSR. These two key concepts (sustainability and responsibility) are often confused and used as synonyms. Their origins and their deep value are something different and not stackable (Bansal and Song, 2017; Montiel, 2008).

Sustainability recalls first of all the environmental sphere and a challenge to respect our resources, firstly, to respect ourselves and our life, and secondly, to respect the next generation and their planet. This concept has very wide use and refers to an eco-centric vision of the nature, where the nature and the living beings (animated such as animals and inanimate such as plants) have a basic intrinsic value, that is not born from a human way of seeing nature or a human calculation (Devall, 1980; Montiel, 2008; Samkin *et al.*, 2014). To be sustainable has to do with a desire to have as little impact as possible on the planet and on the well-being (in the broadest sense) of those who live there, in a short-term but especially in a long-term. We are talking of something that is not a direct consequence of an external need or an external pressure but of something that comes from the inside, from a deep vision and a certain set of values and reflections. However, nowadays stakeholders are very aware and active on this forehead and its impossible and wrong to speak only about an internal push and an internal willingness: now the different groups of stakeholder have an active role in this push and in determining the company's behaviour on sustainability issues (Burchell and Cook, 2006; Crane *et al.*, 2019; Wolf, 2014). If we talk about responsibility, and in particular about CSR, we have to move towards a different context: here we have an utilitaristic view of the nature and the external world, it is a homo-centric vision. Nature has a value because of the thought of the mankind and its computations (Cuckston, 2018; Russell *et al.*, 2017; Sullivan and Hannis, 2017).

Responsibility is a concept that has something to do with someone other, someone different from us. If a company wants to be (or to become) responsible (environmentally or socially) must rethink and analyse its behaviours and its impacts. When we talk about responsibility, we have an object/subject to which we are responsible, and this subject asks and pressures, directly or indirectly, to be considered and to be taken into account in company strategies. If it is not directly the subject to ask a response it is the company that understands the external (or even internal) need for information or actions and on the basis of this responds by changing its behaviour. To be responsible means taking care of someone, answering to their needs.

It is clear that it is precisely from this simple definition that the concepts of sustainability and responsibility intersect and seem to overlap. Being sustainable and taking care of your present and your future by not exploiting resources more than there are, easily translates into responsible behaviour, in which you are taking care of someone/something according to their problems and needs.

To support the critical discussion that will be carried out in the central part of the paper, and deepen these concepts and their interrelationships, it is essential to introduce also the important concept of corporate *reporting* and communication (in particular social and environmental reporting – SER) and *ethics*, in this case of business ethics.

The practises related to *SER* are widely analysed in the field of research concerning the various non-financial reporting practises, voluntary or mandatory, implemented by companies. Different studies have focussed on different issues ranging from the determinants, drivers, benefits and risks of SER, as well as the different tools used and their basic characteristics (Brammer and Pavelin, 2008; Cho and Patten, 2007; Cormier and Magnan, 1999;

da Silva Monteiro and Aibar-Guzmán, 2010; Fifka, 2013; Frías-Aceituno *et al.*, 2013; Haniffa and Cooke, 2005; Jensen and Berg, 2012; Kouhy *et al.*, 1995; Michelon *et al.*, 2015; Mio, 2010; Mock *et al.*, 2007; Stubbs *et al.*, 2013; Vaz *et al.*, 2016; Venturelli *et al.*, 2017; Yongvanich and Guthrie, 2006). These studies have increased collective understandings of the characteristics of CSR and SER in companies operating in different countries, although it appears that some basic concepts are still under-discussed and under-explored. Key questions in this regard are as follows:

- Q1. Is the concept of SER synonymous with CSR? Should it be defined differently or is it just an information tool?
- Q2. Does the central theme of CSR concern how and why commitments are communicated?
- Q3. Do CSR and SER support and facilitate companies meeting sustainability objectives?

Following the above-mentioned works about CSR and socio-environmental communication tools, and given the prevailing unsustainable trends with respect to ESE dimensions, it is clear that these are key questions to be answered to understand whether the path commonly undertaken by companies, institutions and the academic world in recent years is optimal or whether the real goal has been lost. This work intends to focus on some key concepts regarding these types and strategies of communication and involvement that concern the relationship between the company and stakeholders, between the messages sent and received and between communication and the facts that underlie it. This in-depth analysis will focus on certain CSR and SER behaviours aimed at deceiving salient stakeholders by providing partial, inaccurate or even false information. A key issue to consider is how communications and related CSR documents reach target stakeholders and what effects they can have on them, both positive and negative (Cho *et al.*, 2009; She and Michelon, 2018; Wagner *et al.*, 2009). In this respect, key concepts of credibility and perception (Lock and Seele, 2016, 2017; Musgrove *et al.*, 2018; Orazi and Chan, 2018; Seele and Lock, 2015) are studied and explored. Both play an important role in changing the way in which a recipient of communication understands, processes and makes decisions based on that communication. Without this step, we would focus only on the content of non-financial communication without paying attention to the form of the message, to its specific modes of transmission or to its mode of reception (Brunton *et al.*, 2017; Rodrigue, 2014; Schoeneborn *et al.*, 2019). Some key questions concerning this transition from the creation of communication to its transmission and transposition are as follows:

- Q4. What role do perception and credibility play in relation to non-financial communication?
- Q5. Does communication lead to deception and untruths in an attempt to obtain legitimacy and credibility?
- Q6. Are all SER practises ethical?

Linked to the theme of perception, deception and ethics is the concept of *greenwashing*, often referred to as “misleading environmental communication”. This is a concept that can be correlated to aspects of marketing and misleading advertising (Du, 2015; Musgrove *et al.*, 2018; Nyilasy *et al.*, 2014; Prakash, 2002; Wilson *et al.*, 2010). It is a concept that is also fundamental from the point of view of accounting, accountability and CSR although there remains ample scope for further research in these domains. Several studies have attempted to define greenwashing as a concept and to understand its drivers, while others have outlined some of its uses and how these impact on stakeholders (Berrone *et al.*, 2017; Blome *et al.*, 2017; Delmas and Burbano, 2011; Greer and Bruno, 1997; Guo *et al.*, 2017; Laufer, 2003; Lyon and Montgomery, 2015; Mahoney *et al.*, 2013; Marquis *et al.*, 2016; Ramus and Montiel, 2005; Wolniak, 2016). However, there is still disagreement and

confusion about its definition and how it actually affects the perceptions and decisions of stakeholders. Extant attempts to explore greenwashing in the context of company strategies, the choices made by management personnel and the different objectives that the company has set itself have not been sufficient. These aspects are relevant in that they “create” and model different forms of greenwashing which will give rise to different impacts and responses. It is probably from this polymorphism of greenwashing and its adaptation to different realities that the omnipresent difficulty to cage it and force it into a single and unequivocal definition with well-defined and clear characteristics arises (Seele and Gatti, 2017; Siano *et al.*, 2017).

In sum, the main goals of this paper are: to analyse the concepts of sustainability, responsibility and ethics focussing on their links and differences, also to understand how companies move respectively in these field; to understand how companies sometimes move away from the basic and deep meaning of these concepts, landing in a merely utilitarian sphere of personal advantage where ethics, instead of being an irreplaceable and essential stronghold, is found to be a fiction or just an instrument.

To do this, after this conceptual introduction, the three cornerstones of the paper (sustainability, responsibility and ethics) will be critically analysed to build a clear path with and amongst them.

3. “The walk” and “the talk”

3.1 Sustainability

Sustainability can be defined as “the ability to be maintained at a certain rate or level” or more specifically in an environmental context, as “avoidance of the depletion of natural resources to maintain an ecological balance” [4]. The concept of sustainability is now widely used, known and debated but it is not always easy to understand whether our behaviours, those of others, and those adopted by companies are really sustainable (Bebbington *et al.*, 2007; Bebbington and Larrinaga, 2014; Eccles, 2016; Tregidga *et al.*, 2018).

We could pose the following question, for example. *There is a company operating in the chemical sector that produces harmful emissions and discharges pollution into the aquatic environment; if that company installs a large photovoltaic cover on the roof of its premises and claims to be sustainable, is it really sustainable?*

It is clear that if this company continues to operate as per the status quo, it will never be able to guarantee an ecological balance. The corollary of this is that the more companies there are which act similarly to this one, the greater will be the negative environmental impacts. Examples of this type can be extended to any industrial sector and to companies of different types and sizes. There are countless sustainability challenges to reducing impacts on society and the environment and the responses of companies and their managers are extremely different.

Focussing on how the social system and relevant institutions are reacting to this important challenge, it is necessary to reflect on the concept of sustainable (economic) development and the United Nations’ SDGs. The United Nations is pursuing these goals with conviction and commitment, motivated by the aim of changing the practises and behaviours of all actors involved in the challenge of global sustainability. However, one of the main criticisms levelled at this laudable international project stems from the assumption that without a radical change in the current economic/production system, sustainable economic development is not possible (Hueting, 2010; Laine, 2009). Moreover, others with a more extreme view, argue that it is impossible to integrate the concepts of economic development and sustainability including, in particular, supporters of so-called “Degrowth” (D’Alisa *et al.*, 2014; Latouche, 2006, 2007; Shrivastava, 2015). Despite some exceptions

[5], most companies operate in a “standard” economic context in which their only purpose is to create economic/financial value without due attention to other forms of capital or value. However, most of these companies have implemented (in their strategic, operational and communication planning) concepts, processes and operations related to achieving forms of sustainability.

There are an increasing number of pushes towards a sustainable approach or sustainable behaviour from different stakeholders, with different intensities. The challenges lie at a level of corporate vision, at an organizational and strategic level but also at the simple level of product or communication. To date, the greatest pressure and the most considered challenge is represented by the United Nations Agenda 2030: a series of 17 objectives covering the different aspects of sustainability, from an economic, social and environmental point of view. CSR and SER are particularly salient in this respect and, more and more often, we see different forms of communication, characterised by different levels of detail, focussed on the themes of SDGs and sustainable development ([Aras and Crowther, 2008](#); [Mio and Venturelli, 2013](#)).

Before dealing with the relationship between the concepts of sustainability and CSR/SER, it is essential to ask ourselves a basic question. *If we are talking about sustainability, about sustainable behaviours (regardless of whether we implement them or not) are we already achieving results on the road to effective sustainability?*

Several studies analysing SER practises argue that one of the key roles that corporate communication plays is precisely the fact that talking about sustainability or practises related to it is spreading a positive message and is encouraging other companies, other types of organisations and individuals to deal with it [Laine \(2010\)](#), [Pérez-López et al. \(2015\)](#). It is believed that if this actually happens it can have an important impact on actual behaviours. For decades, we have been talking about climate change but this “talking” has not had tangible and effective results *vis-à-vis* mitigation and adaptation. This is a problem that is also closely linked to CSR/SER practises. The majority of company communications [6] regarding achieved objectives, changes made or being implemented and future objectives, provide a more or less detailed and precise explanation of the specific issue but almost never, with the exception of the performance indicators recommended by the GRI Standards, a system for timely, reliable and useful recording of progress made (or even deterioration). It is extremely important to provide reports that deal with the most important issues with a timely system for collecting relevant data, as well as a system for measuring the final performance achieved (even if this is negative/worse). With communication of this kind, complete, clear and sincere [7], one could at least understand how much and how CSR, communicated through SER, has contributed and pushed the company to become more sustainable, in the true sense of the word. While the external communication of such data, measures and performance may represent a competitive and market problem, this form of attention to the actual path of sustainability undertaken can still be implemented through exclusively internal and dedicated practises aimed at planning, managing and controlling sustainability performance. SERs can certainly be a valid support and a valid tool for promoting and communicating [8] the degree of sustainability achieved or predetermined by a company and the actions implemented, as well as their actual results, but it is clear that it cannot be the primary means through which it aspires to sustainability (about some important critical aspects of SER, see [Adams, 2004](#); [Boiral, 2013](#); [Brennan and Merkl-Davies, 2014](#)). Therefore, the SER is not as a deceptive and useless means of communication (or pure image/marketing), but not even as a primary means of achieving sustainability: it represents an intermediate way, a material and instrumental driver.

3.2 Corporate social responsibility and social and environmental reporting

The concept of CSR needs to be considered in more depth in the context of the concept of sustainability. CSR is usually defined around the fundamental concept of “type of

international private business self-regulation" (Sheehy, 2015) and covers not only organisational policies and practises but also ethical strategies and responses to the pressures of the external environment. CSR and, relatedly, social environmental reporting are usually linked to voluntary practises [9] undertaken by companies (Brammer and Pavelin, 2008) and this includes the communication of commitments and results achieved. This voluntary approach has been extensively studied by many researchers as being of great interest. The official motivation through which companies implement practises of this type can, in most cases, be framed in terms of attention to problems of the internal and external environment, current social and environmental challenges and demands/pressures from different stakeholder groups (Garriga and Melé, 2004). It is an acknowledgement of one's active and decisive role in the environment, in its most general sense, and an acknowledgement of the main responsibilities that the company has. Sometimes, however, the real motivation for these practises does not lie in a genuine and real sense of ethics and/or social and environmental responsibility but in a search for competitive advantage, higher profits, a better corporate image or to mask negative behaviour [10] (Porter and Kramer, 2006; Testa *et al.*, 2018).

Through CSR, companies should take on, accept and address the sustainability challenges delineated in Section 3.1. (Sustainability). Attention to one's own direct and indirect impacts which are a function of the use of different inputs (different types of resources or capital) and the production of outputs and outcomes, should be the basis of a meaningful and sincere CSR logic. This is difficult to achieve or can be concrete and complete but without taking into account the voices and thoughts of internal and external stakeholders (other than shareholders) (Boesso *et al.*, 2015; Boesso and Kumar, 2016). Yet, it is precisely the stakeholders (for different reasons and at different levels), who can provide a broader view of the impacts that the company is having in all areas of the so-called "Triple Bottom Line" (Elkington, 2018), i.e. economic, social and environmental. Through the involvement of salient stakeholder groups (Boesso and Kumar, 2016; Mitchell *et al.*, 1997), companies can understand which issues are of interest to them and then identify, also considering the point of view of company management, the main issues of internal and external interest that will be further investigated, addressed and discussed in the annual reporting documents (Torelli *et al.*, 2019a). This complex and articulated process is called "materiality analysis" (Fasan and Mio, 2017; Jones *et al.*, 2016) and is encouraged by key international organisations [11] that deal with SER. If companies adopt a robust and serious approach to CSR and SER, the external environment can only benefit, first of all by reducing the information asymmetry that usually affects the soundness of decisions taken by stakeholders about the company but also through a greater commitment of the company and its management in addressing the main issues related to its business and the impacts created. It is through this virtuous behaviour that companies obtain legitimacy (Cho and Patten, 2007; Guthrie and Parker, 1989; Lai *et al.*, 2016; Suchman, 1995) and, consequently, a better reputation. This is a goal coveted by the majority of business realities and which is often achieved or at least there is an attempt to achieve it, through practises that have little or nothing to do with sustainability and CSR. Even if there is a real assumption of responsibility on the part of the company and therefore of genuine CSR, the same may not be the case with respect to SER. Socio-environmental (or non-financial) reporting cannot and must not be the only means to achieve sustainability and responsibility objectives towards the internal and external environment, but it is an important and sometimes decisive driver and tool. Various types of communication and annual reporting on social and environmental commitments are used by companies. These may be built on structures that are standardised (if recognised standards of SER are adopted) and named in similar ways. These outputs can be highly heterogeneous in terms of information, data and topics and above all in terms of the degree of depth and extent of truth.

The process of building and conveying communication is fundamental as it is designed specifically for target stakeholders (Habermas, 1984). The credibility of communication or

lack thereof, is becoming an increasingly important topic both in academic (Lock and Seele, 2017, 2016; Seele and Lock, 2015) and managerial domains. When faced with an abundance of information the stakeholder has the arduous task of trying to understand which of the information, he/she receives is true. However, it is rarely easy to establish truth by reference to available facts, thus the concept of credibility becomes the determining factor. However, credibility is a rather subjective concept, so it is difficult to determine and measure. Through receiving social and environmental communications and the subsequent processing and judgement of those communications, perceptions play a key role in guiding the recipients of information messages in their choices (Cho *et al.*, 2009; She and Michelin, 2018; Vries *et al.*, 2015; Wagner *et al.*, 2009). The game of the success or failure of corporate communication in reaching the objective of credibility, and therefore legitimacy is often played on the field of perceptions (Torelli *et al.*, 2019b). As management can strive to ensure clear, comprehensive and accurate information to ensure robust stakeholder understanding, and therefore a good reaction (if content allows it), it can also attempt to follow a different path. To instil the perception of a positive message, manipulation of data and information is often used (Aji and Sutikno, 2015; Alniacik *et al.*, 2011; Berrone *et al.*, 2017; Nyilasy *et al.*, 2014; Orazi and Chan, 2018; Vries *et al.*, 2015). With this type of deception or misconduct, the objective is to shift towards “how” communication is transferred and “how” it is perceived, rather than focussing on “what” is contained in the communication and whether that “what” is relevant, material and treated appropriately [12] (Orazi and Chan, 2018; Walker and Wan, 2012). These practises often result in a targeted and studied use of numerous images, colours, graphics and drawings [13] to build and highlight a positive corporate image (Hooghiemstra, 2000) which may not adequately reflect realities, and thus there is a risk of diminishing the confidence of the academic community and civil society in the different practises of CSR and especially SER. To maximise stakeholders’ confidence in CSR, first of all, and the reporting of these activities and commitments, secondly, towards an effective reunification in the search for greater sustainability and corporate responsibility, it is necessary to focus on certain essential characteristics: reliability and adequacy, completeness and accuracy, verifiability and adherence to reality. In addition, to ensuring comprehensibility, clarity and credibility, systems must be used to measure performance and the objectives set so that a company can first of all self-assess and self-regulate itself towards more virtuous behaviour and also allow stakeholders to understand the real state of the path towards greater sustainability (see the MultiCapital Scorecard, for example; Thomas and McElroy, 2016).

3.3 Ethics

When we talk about corporate social and environmental responsibility and sustainability, we cannot exclude the concept of ethics (Crane *et al.*, 2019). Ethics can be defined as “moral principles that govern a person’s behaviour or the conducting of an activity” or “the study of what is morally right and wrong or a set of beliefs about what is morally right and wrong” [14]. Closely related to the use of manipulated or misleading communications and reporting documents is the concept of business ethics. Business ethics is an important branch of research between philosophy and economics that studies the behaviour of companies *vis-à-vis* how respectful and compliant they are with ethical standards and moral values:

If we want to behave sustainably and responsibly towards society and the environment, can we do so without complying with ethical and moral standards?

It is posited herein that it would be difficult for a behaviour (in our case of a company, but this reasoning can be extended to other actors) to be conducive with long-term sustainability and responsibility while violating universally or generally accepted moral norms and principles.

If to be sustainable, a company adopts in its CSR policies a commitment to reduce direct impacts on the fauna and flora of the external environment in which it operates, it will have adopted a behaviour that is truly sustainable but also ethically and morally acceptable and desirable. If, on the other hand, an economic entity adopts CSR practises that lead to substantive monitoring, filtering and maintenance of industrial water discharges to protect the environment but by doing so this exploits its human resources, it could be classified as environmentally sustainable but certainly not as ethical towards the people it uses. Thus, this behaviour could not be classified either as socially sustainable or socially responsible because human rights and, in particular, the well-being of workers are violated. Faced with such a situation, these employees could suffer in terms of their physical and/or mental health as a consequence of the company putting excessive demands on them in terms of workload. If there is a lack of respect for basic ethics, even in business practises and management behaviour, then CSR practises and processes will be inappropriate and ineffective and it will not be possible to make discernible progress towards meeting sustainability objectives (Fassin *et al.*, 2011; Pedersen, 2010; Rushton, 2002). When SER practises or the form in which they are packaged and communicated are manipulated, there is a serious risk of going beyond the boundaries of business ethics, and therefore of fundamental moral principles. If this basis is missing, the entire CSR process risks collapsing under the weight of unbelievability and illegitimacy, thus becoming a mere exercise in fictitious and/or misleading communication. Lacks in terms of business ethics may well be the reason for the ineffectiveness of CSR practises to date (about the concepts of ethics and CSR see Signori and Rusconi, 2009). Management with poor ethical and moral principles will not seriously accept the contemporary challenges which are incumbent upon them. Instead, their desire to be legitimised and to improve the strategic positioning of the company will form the basis of their decisions *vis-à-vis* corporate policies of (ir) responsibility and (un)sustainability. As a direct consequence, this approach can then lead to the use of ineffective or distorted SER practises which, as their main negative effect, create erroneous and distorted perceptions in the different stakeholders of reference (Cho *et al.*, 2009; Porter and Kramer, 2006; Torelli *et al.*, 2019b; Wagner *et al.*, 2009).

In this regard, there are rather extreme practises from the point of view of business ethics in which companies adopt and use incomplete communication and reporting practises (i.e. omitting information, behaviours and performance which are negative). These practises can be defined in terms of foggy and confused (to create a smokescreen), misleading (to over-emphasise positives and under-emphasise negatives) or even false (omitting facts and data) (Aji and Sutikno, 2015; Alniacik *et al.*, 2011; Walker and Wan, 2012). As already noted, in environmental contexts, these behaviours can be described using the term greenwashing (or window-dressing). Greenwashing is a deceptive business communication practise that has been used extensively in recent decades to obtain benefits without actually having responded to concrete needs, problems and challenges or having responded but only partially. The basic problem with these practises is that as they are by nature “misleading”, they generate positive perceptions and sensations in the reader or recipient (the relevant stakeholder) about the behaviour undertaken. This false-positive perception creates positive feedback in much the same way as true-positive perception as does correct and effective CSR practises communicated in a correct and ethical manner (She and Michelon, 2018; Vries *et al.*, 2015; Wilson *et al.*, 2010). The stakeholder is induced to believe in this communication [15], to build a positive image of the company (legitimising it), to consider the actions of the company and itself responsible and probably sustainable and finally they will (erroneously) believe that it was underlying ethics that motivated this company to pursue this trajectory (Campbell, 2003; Cormier and Magnan, 2015; Dowling and Pfeffer, 1975; Guthrie and Parker, 1989). It is, therefore, a path that starts from a thought and a strategy deliberately outside the sphere of ethics and morals that through numerous and complicated steps is finally recognised as ethics, with all the consequences that arise for stakeholders, wider society and the company itself.

It is quite clear that without sincere consideration of the ethical and moral aspects that affect the company's policies aimed at greater sustainability and the achievement of concrete social and environmental responsibility, these same practises run the risk of notwithstanding the test of time, the final judgment of all stakeholders and the verification of the concrete results obtained with respect to the objectives set (Siano *et al.*, 2017). Perhaps, rather than being a secondary and irrelevant aspect, the ethical basis instead represents a fundamental and indispensable starting point (but also a guiding light and an arrival point) not to fall into empty, unfair practises that do not resonate with the needs of society and the world of today.

In the three sub-paragraphs of Section 3, the concepts of sustainability, responsibility (and SER) and ethics (with the borderline cases of misleading communication – Greenwashing) were analysed in depth. In the next paragraph, we will underline the links between the three concepts analysed and their common path (also with a consideration to the role of perception and credibility).

4. Discussion

The themes dealt in the core of the paper orbit around the complex and broad concepts of sustainability, CSR and SER and ethics. Through a critical view, this paper seeks to extend the literature on CSR and sustainability and to respond to calls by scholars for further research that might deepen the issues analysed above. As can be seen from the logical and conceptual path, the focus has deliberately been placed on practises related to the SER and practises that are decisively related to issues and concepts of lawfulness, ethics and responsibility. This approach was inspired by the many criticisms of CSR and SER, not least the fact that they tend to be associated with a lack of positive results and effects.

4.1 The complex relationship between corporate social responsibility and social and environmental reporting

The social and environmental responsibility of companies and the related communication practises, as widely seen and discussed, are not always guided by a genuine information provision objective pursuant of closing the gap that is naturally present between stakeholders and the company. Unfortunately, in many cases they hinge on influencing the thoughts and subsequent actions of the people concerned in a way which benefits the company, regardless of the empirical realities concerning that company's true non-financial performance. Such misconduct can then also lead to the distrust and criticism that in some cases is reserved for these policies of corporate responsibility. If companies approach these concepts and tools with the goal of using them to increase their wealth, improve their market position and gain competitive advantage, then we are likely to face a complete loss of meaning for CSR and SER: from sustainability and responsibility practises to misleading marketing and strategic communication practises. Various studies have explored the economic/financial impacts of CSR and SER policies, but these should only remain consequences of behaviour that is, and wants to be, ethical and responsible. The roles of these factors should not be reversed: from ethical and responsible practises and tools that can also lead to economic benefits, to the search for economic benefits through practises and tools that should be ethical and responsible. CSR practises are more than the preparation of communication concerning a company's objectives in relation to environmental and social issues; they are (or rather, should be) processes and tools aimed at creating ever greater sustainability and responsibility towards not only human but also natural stakeholders. They should be practises that involve the company, through all of its structures and work, by promoting a constant and increasing process of improvement and control/measurement of current and target performance. It should be an all-round responsibility that permeates the company and that guides it towards different, new and ethical behaviours. Only together (or after all this) should the company itself communicate to

the outside world what has been implemented and what will be implemented. So only if the company talks about its own path (“walking the walk”) will it give back to CSR and SER the sense and purpose they should they have and deserve, not if the company will take care of riding the talk (“talking the talk”) related to social and environmental responsibility and sustainability for different purposes and with bases that are not purely ethical and moral.

4.2 The ethics-sustainability-responsibility path

As shown in Figure 1, we can try to outline a linear path that, starting from the needs and requests of stakeholders, moves on to how companies approach the issues of sustainability, responsibility and ethics. Ethics, as already discussed, can occupy the first place in this internal path of the company, as the basis of fundamental moral values that can give rise to a subsequent commitment to the next: sustainability. In turn, the commitment to future and present generations can be translated into more targeted actions aimed at satisfying the needs and requirements of certain categories of stakeholders, namely, social and environmental responsibility. As can be seen from the figure, the result of this internal process within the company then has a precise output and outcomes (intentional or unintentional) that influence and impact on stakeholders, the same ones that started the process.

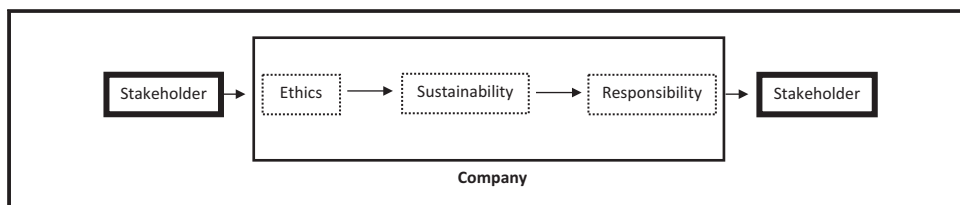
4.3 The role of perception and credibility

Even if a company deals seriously and carefully with these practises, it will still have to pay heed to the perceptions of the people who will receive the company’s communications in this regard and who will then draw their own conclusions based on what they have perceived from them. This is because it is difficult for an external stakeholder to verify the truthfulness of what a company has communicated, so perception and credibility play a key role in terms of SER. This is certainly not an invitation to consider more the form (how things are written, the use of images, graphics, colours, presentation formats, etc.) than the substance (what the company is doing and what it intends to do in the future) but an awareness that it is not enough to be responsible and sustainable, you must also be able to communicate this properly. This communication is rendered even more difficult by the fact that some companies put significant resources and attention not on the content but on the message with which it is conveyed, often creating misleading or deceptive communications. Hence, the importance of the credibility of CSR communications, which hinges on the reliability of the data and information presented, the completeness of the same, spatial and temporal comparability, appropriateness of language and the involvement of all salient stakeholders.

4.4 The pivotal role of ethics

This paper has endeavoured to highlight the decisive importance of the motivations that underlie the choices made by company management regarding practises of sustainability or responsibility, including those of communication. There can be a wide variety of such

Figure 1 A linear (but also circular) path

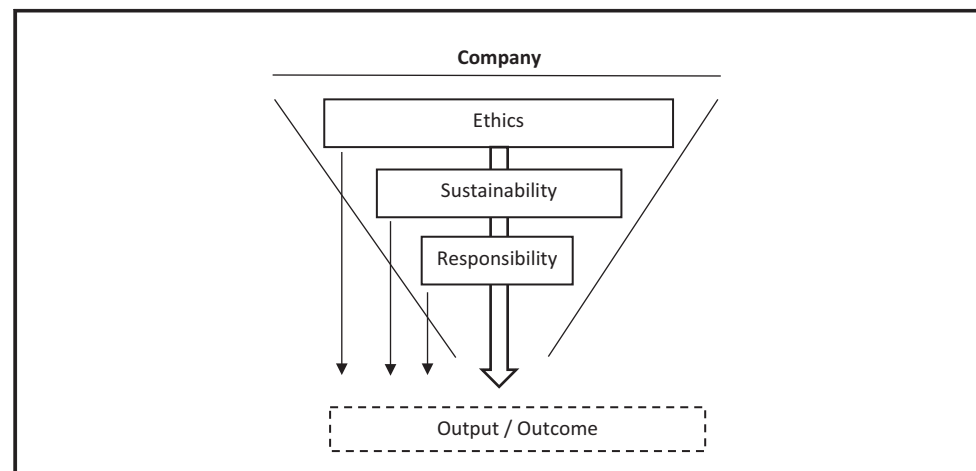


motivations, with profoundly different objectives, and it is precisely this diversity that leads to the great diversity of business practises relating to CSR and SER. These are the motivations and basic ideas that shape company strategies and lead to behaviours that can be truly virtuous but also deviate (with respect to basic ethics and responsibility), and therefore be deviant with respect to the consequences they will have on society, institutions, stakeholders and competitors. In this sense, we have analyse how the concepts of perception and credibility play an important role, being constructs that are exploited and shaped, even strategically, by companies through their actions and their communications, and that contribute strongly to creating an idea and a judgment on the work of the company in the minds of stakeholders. As discussed in Section 3.3. (Ethics), the role of business ethics becomes key here in ensuring that the practises of responsibility and communication put in place are really aimed at considering and improving the social and environmental conditions affected by the business itself, directly or indirectly. If we consider ethics as the basis for the company's actions and responses towards the social-environmental sphere, we can represent this logical-conceptual and action path with a funnel (Figure 2) in which ethical behaviour, which respects universally recognised and shared ethical-moral values, can lead and continue towards sustainable behaviour and finally towards actions relating to responsibility. However, even if we do not go into detail here, there may be ethical behaviours that do not concern the sphere of sustainability and responsibility, as well as sustainable behaviours that do not concern a sphere of social and environmental responsibility. On the contrary, if a behaviour is responsible, it can only be sustainable and ethical. Otherwise, it will only be a forgery or deception, in other words, behaviour that is an end in itself or for purely individualistic and utilitarian purposes.

4.5 Practical implications for business

Is therefore very important to distinguish and understand the key principles of business ethics, sustainability, CSR and SER. As we have seen, these are distinct constructs with different meanings but linked by important conceptual and operational relationships. The answer to the basic question, "Are we walking the walk or just talking the talk?", cannot be unequivocal: differences in corporate behaviour and the conceptual and practical complexities that are encountered in understanding these types of strategic behaviour do not allow an answer, but we believe that what matters is the fact of asking this question. A critical approach to these issues and concepts can effectively help us to understand:

Figure 2 A funnel path starting from ethics



- how companies are responding to external demands and to the challenges of responsibility and sustainability, which are becoming increasingly pressing; and
- what new practical approach companies could adopt to achieve a higher level of sustainability and to achieve sustainable development objectives more effectively (i.e. UN SDGs).

For companies, this is a reordering of their priorities, both from the point of view of the basic approach, from the strategic point of view and from the operational point of view. Taking a certain moral approach and respect for ethical values as a starting point leads to a redetermination of subsequent behaviour. This is a change in the company's vision towards a holistic approach that considers broader and more inclusive values. Once a sustainability objective has been set, this will be pursued according to a path defined by respect for the other, in all its forms. Therefore, managers should have a different strategic and operational approach, who will not only have to submit to the profit and satisfaction logic of shareholders' demands but even more so to a logic of respect and responsibility. In designing and applying new actions or changes, it will be necessary to evaluate before and after the direct and indirect impacts on all possible actors involved and on tangible and intangible, natural and non-natural resources.

4.6 Sustainable developmental goals and ethical-based sustainability

The challenging perspective of the UN SDGs poses managers and the business world in general with an already defined framework of action and strategy. It is a clear change from the past where voluntariness and arbitrariness were the basic feature of responsibility and sustainability actions. Now the 17 goals and their respective targets are already defined: they represent an important basic analysis of the areas (economic-social-environmental) where action and change are needed. Companies and managers can immediately see and understand where action is needed and can, therefore, turn the perspective on a more circumscribed reality, that of the company and its context of reference. In addition to defining areas of action, SDGs support in understanding how many of the impacts are interconnected and inextricably linked: an action and a result in a given goal/target will have an inevitable effect on other goals/targets. While it is possible for the corporate world to approach this major challenge with a utilitarian and more impression-management or greenwashing approach, it should be noted that this is a path already traced in its basic groove. It is, therefore, a possible further push for those who want to apply themselves to greater sustainability with an ethical and responsible vision. The clarity of the key objectives, the visibility of the interconnections and basic relationships between objectives and the evident need in some cases for the involvement of third parties helps to adopt more ethical, basic responsible and effectively sustainable behaviour. Although it is always a voluntary involvement towards SDGs, it is an important and clear call to action and true responsibility for all, including the business world, which could find in this new international strategic-operational framework a new way to act responsibly and ethically towards a change aimed at sustainability. As described in Section 4.3, ethics has been proposed and placed at the forefront of the path towards sustainability and responsibility. SDGs by their nature go beyond responsibility and sustainability alone, if pursued in the correct and required manner. They are objectives that require the involvement of other actors, that need a broad and global vision, that call for a full consideration of all possible outputs and outcomes, that aim at a truly sustainable development and economy, respectful of universally recognized ethical and moral principles.

5. Conclusion

In this paper, we tried to build a critical path of analysis of the functioning of some practises of CSR and SER to understand these important processes, their effects and also the drifts that some of them may take in the name of objectives that have nothing to do with the

responsibility and sustainable well-being that has just been discussed. It is important not to misunderstand the purpose of this critical analysis, we did not want to merely highlight that many of the practises already discussed extensively are actually misleading or purely strategic, but to emphasise important aspects of these business practises to allow those who want to, to ask and consider the following. *As actors – in society, business and academia – are we riding the wave of CSR and the “mantra” of sustainability, talking and communicating a lot about it but then putting little in place? Or are we really on a path of responsibility in which ethics guides us in the attempt to act towards greater sustainability at all levels and especially in contexts where our daily actions have the greatest impact?*

5.1 A new perspective

A change of perspective could be decisive both in the academic world and in the world of management and companies. Scholars, first of all, through research and in-depth analysis, can bring to light and give the right emphasis to the importance and desirability of behaviour that is effectively responsible and oriented towards meaningful sustainability and that does not stop at words or slogans. It would be fruitful for future studies in this domain to go beyond the widely analysed economic/financial implications arising from the adoption of CSR practises and related communication and try to understand the ways and means with which a company or organisation can at least try to reduce its environmental and social footprints on the planet. Research on how to make their own contribution as a social body to an improvement of the situation present from all points of view of sustainability and on the practises to be adopted from the management of business processes to the change and improvement of the entire business machine could help managers (and also other scholars) to take a path of greater awareness, aimed at achieving greater well-being that does not concern only the economic subject of the company and/or shareholders but all stakeholders and more broadly the socio-economic and economic context of reference. It is often thought that companies are exclusively mechanisms for producing economic profits for only a privileged few: to move away from this simplistic and reductive scheme requires the motivation and action of management. Companies, such as all other actors in our society, are called upon to respond to global issues and to make their own contribution not only to the creation of value (in the broadest sense) but also to increasing collective well-being. A well-being that, as has already been discussed in the introductory paragraphs, cannot be blind to the current conditions and to the great social and environmental problems with which we live, many of which are precisely the result of a search for well-being (for few or for many) carried out in an indiscriminate and irresponsible way.

5.2 A needed change

Companies can and should play a role in meeting sustainability objectives so that meaningful and tangible changes are made in terms of reducing deleterious environmental and social impacts. The impacts, influences and outputs generated by these are manifold and of different types (both negative and positive), consequently also the possible actions of improvement and redirection of the underlying processes are numerous and of various types. It is clear from the current situation that actions which have thus far been implemented are not sufficient to create and maintain a change of course that could lead to a different conception of development and progress. While it is very likely that the actions are far outdated by the words and proclamations of the media, it is also likely that the good and concrete actions and future programmes put in place are not entirely sufficient to counteract and reverse a situation that is now in danger of becoming irreparable. Perhaps, we will have to admit that we have come too late to fully understand the consequences of our actions and that it is now too late to act to reduce the negative impacts of these actions. Or perhaps these are issues that require a much broader and more co-ordinated response at all spatial scales. It is within such a framing that companies must increasingly ensure

their contribution, their meaningful response to change. It should also be considered that prevailing socio-economic and cultural contexts are probably not conducive to the requisite changes: traditions, established practises, past experiences, common habits and established lifestyles do not provide an impetus to change but often put a limit or a brake on it. It can be difficult to think of wanting and being able to change business processes and architectures that for a long time have produced great profits. Added to this, the scale of the challenge facing humanity is enormous in terms of the time and resources of various kinds that are required to ameliorate social and environmental impacts. It is also difficult to abandon a logic of profit to undertake a path that, through a critical eye, rethinks one's actions and strategies to regain possession of ethical and moral values, which often lead towards a path of sustainability and responsibility rather than towards a rise to profit and success (even if the two paths do not necessarily have to be mutually exclusive). This paper concludes with a simple but heartfelt invitation to regain possession of basic values, morals and ethics, as well as to understand what it really means to be sustainable and responsible; these are concepts that, if correctly grasped and adopted, can prove to be tools and allies of extreme utility, capable of generating true value, otherwise unattainable.

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Competing interest

The author declare that no competing interests exist.

Notes

1. The UN points out, however, that these laws or agreements are often not implemented due to corruption, lack of information, general disengagement and lack of power of governmental environmental agencies (UNEP, 2019, Environmental Rule of Law: First Global Report).
2. For further information, see the official website of the UN SDGs: www.un.org/sustainabledevelopment
3. Here "environment" is used in the sense of external context that includes not only the natural environment but also society, other companies, associations, institutions, communities, etc.
4. Definition taken from the Oxford English Dictionary (2019).
5. See, for example, forms of cooperation between small producers/processors directly targeting the consumer; solidarity purchasing groups; associations/organisations set up for the purpose of exchange, bartering or sharing; farming communities focussing on the principles of sharing, solidarity-based aid, self-provision, etc.
6. Mostly in the form of annual reports, mainly sustainability reports and integrated reports, but sometimes also through websites, interviews and press releases.
7. This also includes the difficult and rare practise of communicating bad news, deteriorating conditions, defeats and unfulfilled goals.
8. If used appropriately, according to the principles of truth, completeness, relevance and ethics.

9. In recent years, as far as reporting practises are concerned, there has been a shift from a “voluntary” logic to a “mandatory” one, as various international and national entities are adopting regulations that require certain types of companies to communicate their commitments and results in terms of social and environmental responsibility. The extent to which this obligation to communicate impacts on the effective sensitivity and responsibility of companies is an important issue to be examined in greater depth.
10. Some of these practises can be classed as “window dressing” and “greenwashing” as will be discussed in Section 3.3.
11. The Global Reporting Initiative (GRI) and the International Integrated Reporting Council are key in this respect.
12. It is what is called here (and also by the authors mentioned) “talk the walk” or “talk the talk and not walk the walk” or “not walk the talk”.
13. So-called “impression management”.
14. Cambridge English Dictionary (2019).
15. It should be noted that these are not only annual social and environmental reports but also advertising, labels, press releases, newspaper articles, interviews, public interventions, etc.

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About the author

Riccardo Torelli, PhD in Economics and Management of Innovation and Sustainability at the Department of Economics and Management of the University of Parma and Research Fellow in Sustainability at the Faculty of Business and Law – Department of Economic and Social Sciences of the Catholic University of the Sacred Heart (Piacenza). He is member of the European Accounting Association (EAA), the European Business Ethics Network (EBEN), the Centre for Social and Environmental Accounting Research (CSEAR) and reviewer for the *Social Responsibility Journal*, the *Journal of Environmental Planning and Management* and *Corporate Social Responsibility and Environmental Management journal*. His main research interests are in CSR, sustainability, business ethics, environmental communication, greenwashing, biodiversity and accounting history. The results of his research have been presented at national and international conferences and published in international journals such as "Corporate Social ResponsibilityCSR and Environmental Management" and "Business Strategy and the Environment". Riccardo Torelli can be contacted at: riccardo.torelli2@unicatt.it

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