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WEIGHTING SUSTAINABILITY DIMENSIONS: THE DRIVERS BEHIND PERSONAL DECISION-MAKING

Master's thesis
in International Business

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Sustainability has become a mandatory consideration for firms as it is a fundamental requirement for most businesses through increased regulation and compliance in the business environment of today. Despite this essential need for sustainability, companies and decision-makers struggle with seeking a balance between sustainability dimensions in their practical sustainability efforts.

Previous research has illustrated how firms and decision-makers drift from balancing sustainability dimensions to instead prioritizing some sustainability dimensions over others. As a result, they call on the need to investigate drivers that sway personal level of decision-making regarding weighting sustainability dimensions which this thesis aims to examine.

This thesis adopted a qualitative approach by applying open-ended and semi-structured interviews of four sustainability professionals from different Finnish companies and organizational levels. The results produced multiple interesting findings. The interviews confirmed and expanded upon multiple different drivers seen from prior literature. This thesis distinguished between mandatory and optional drivers, elaborated on the dominance of the economic dimension, identified a duality of decision-making consisting of both rational and personal elements and proposed a hierarchy of demands between sustainability dimensions. In addition, novel drivers were also identified not previously seen in the literature review. Novel drivers include resource constraints, industry and core mission of the company, level of integration between sustainability and organizational structure, sustainability proficiency of colleagues, personal preferences or values, flexibility in decision-making processes and room for personal preferences and values in daily work. In addition, sustainability professionals were seen to assume the role of an educator and engage in change management practices.

The main conclusions center around how sustainability professionals weight sustainability dimensions. First, sustainability professionals consider multiple different aspects when trying to make better decisions in terms of sustainability. Second, a high degree of freedom in decision-making processes enable sustainability professionals to reflect upon their personal values in helping to navigate between various choices related to different sustainability dimensions. Last, sustainability professionals utilize the freedom for personal preferences in their work to make room for values in their decision-making which in turn enables them to apply their scope of values in allocating weight to each sustainability dimension similar to a guiding logic. As a result, personal values help to bridge the gap between decision-making logics and sustainability decision-making regarding the weight of each sustainability dimension.

Multiple avenues for future research are introduced. Future research can increase confidence in the novel drivers, examine the relationship between company values and personal values more closely, explore organizational level of decision-making in supporting true sustainability and compare the role of personal preferences and values in different cultural contexts, as their application in decision-making may be highly influenced by cultural differences.

Key words: sustainability, sustainable development, decision-making, decision-making logic, weighting decisions, sustainability dimensions, sustainability manager, sustainability professional

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Kestävä kehitys on pakollinen harkinnan kohde yrityksille, koska sen merkitys on korostunut lisääntyneen lainsäädännön ja sääntelyn vuoksi nykypäivän liiketoimintaympäristössä. Tästä välttämättömästä tarpeesta huolimatta yritykset ja päätöksentekijät kokevat käytännön haasteita löytääkseen tasapainon kestävän kehityksen eri ulottuvuuksien välillä.

Aiemmat tutkimukset ovat osoittaneet, kuinka yritykset ja päättäjät ajautuvat painottamaan tiettyjä kestävän kehityksen ulottuvuuksia tasapainottamisen sijaan. Näin ollen kirjallisuudessa on nähtävissä erityinen tarve tutkia tekijöitä, jotka vaikuttavat henkilökohtaiseen päätöksentekoon kestävän kehityksen ulottuvuuksien painottamisen osalta. Tätä tämä Pro gradu -tutkielma pyrkii tarkastelemaan.

Tässä Pro gradu -tutkielmassa omaksuttiin laadullinen lähestymistapa soveltamalla avoimia ja puolistrukturoituja haastatteluja neljälle vastuullisuuden asiantuntijalle eri suomalaisista yrityksistä ja organisaatiotasoista. Tulokset tuottivat useita mielenkiintoisia havaintoja. Haastatteluissa vahvistettiin ja laajennettiin useita eri tekijöitä akateemisesta kirjallisuudesta. Tutkielmassa eroteltiin pakolliset ja valinnaiset tekijät, käsiteltiin taloudellisen ulottuvuuden valta-asemaa, tunnistettiin päätöksenteon kaksinaisuus, joka koostuu sekä rationaalisista että henkilökohtaisista elementeistä, ja ehdotettiin hierarkiaa kestävän kehityksen ulottuvuuksien vaatimusten välille. Lisäksi tunnistettiin uusia tekijöitä, joita ei havaittu kirjallisuuskatsauksen yhteydessä. Uusia tekijöitä olivat resurssirajoitukset, toimiala ja yrityksen ydintehtävä, kestävän kehityksen ja organisaatiorakenteen välinen integraatio, muiden työntekijöiden kestävän kehityksen osaaminen, henkilökohtaiset mieltymykset tai arvot, joustavuus päätöksentekoprosesseissa ja mahdollisuus hyödyntää henkilökohtaisia mieltymyksiä tai arvoja päivittäisessä työssä. Lisäksi kestävän kehityksen asiantuntijoiden nähtiin omaksuvan opettajan roolin ja osallistuvan muutosjohtamiseen.

Tutkimuksen johtopäätökset lisäävät ymmärrystä siitä, kuinka vastuullisuuden asiantuntijat painottavat kestävän kehityksen eri ulottuvuuksia. Kestävän kehityksen asiantuntijat ottavat huomioon useita eri näkökohtia yrittäessään tehdä parempia päätöksiä kestävän kehityksen parissa. Merkittävä vapaus päätöksentekoprosesseissa mahdollistaa vastuullisuuden asiantuntijan pohtimaan omia henkilökohtaisia mieltymyksiä ja arvoja, mitä käytetään apuna erilaisten kestävän kehityksen ulottuvuuksiin liittyvissä valinnoissa. Vastuullisuuden asiantuntijat hyödyntävät työssään esiintyvää vapautta omille henkilökohtaisille mieltymyksille, mikä puolestaan antaa heille mahdollisuuden soveltaa omia arvojaan painottaessaan jokaista kestävän kehityksen ulottuvuutta samaan tapaan kuin päätöksenteon logiikka. Henkilökohtaiset mieltymykset ja arvot täydentävät päätöksentekologiikan ja kestävän kehityksen päätöksenteon välistä kuilua kunkin kestävän kehityksen ulottuvuuden painoarvon osalta.

Tulevaisuuden tutkimukselle on useita eri mahdollisuuksia. Tuleva tutkimus voi parantaa luottamusta uusiin päätöksenteon tekijöihin, tutkia tarkemmin yrityksen arvojen ja henkilökohtaisten arvojen välistä suhdetta, tutkia organisaatiotason päätöksentekoa vastuullisuuden tukemisessa ja vertailla henkilökohtaisten mieltymysten ja arvojen roolia eri kulttuureissa.

Avainsanat: vastuullisuus, kestävä kehitys, päätöksenteko, päätöksenteon logiikat, painotuspäätöksenteko, kestävän kehityksen ulottuvuudet, vastuullisuusasiantuntija

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1 Introduction

Global trends play a central role in influencing the direction of the ever-evolving business environment. This creates the need for companies to innovate to keep up with the competition and the changing needs of customers. Tasdemir and Gazo (2018) classify sustainability as a prime example of this kind of innovation which enables companies to be financially stable, environmentally conscious, and socially progressive. Pressure for companies to act sustainably has amplified due to increased stakeholder involvement such as non-governmental organizations (NGOs), customers, employees, and suppliers (Maxwell et al. 1997, 119). As a result, firms are required to have sustainable production methods and supply chains in place. Further, compliance to strict regulations has highlighted the need for sustainability. This essentially forces companies to act in a sustainable way and adopt sustainable practises. As a result, compliance is regarded as an important catalyst for firms to develop their environmental performance (Green et al. 1996). Ignoring compliance toward regulation can increase the risk of fines and penalties being imposed on the company. This can have severe consequences on the financial performance of the firm and can even jeopardize the future of the firm through revoked permits and lost consumer confidence. In sum, engaging in sustainable development is not optional for firms anymore – it is a fundamental requirement for most businesses. This is what Savitz (2013, 6) calls the "Age of Sustainability".

While the need for sustainability is clear, companies and decision-makers are often lost in deciding where to begin and how to proceed with their practical sustainability efforts. Vagueness and confusion between different sustainability concepts and complexity overall in the sustainability environment are some of the main contributing factors (Kuhlman & Farrington 2010; Seghezzo 2009; Holden 2012). As a result, different models have been constructed to guide firms and decision-makers forward. One of the most notable models is the Triple Bottom Line (TBL) model introduced by Elkington (1998) that divides the concept of sustainability into three separate parts: social, economic and environment. The TBL model has been widely used as the quintessential model in helping to break down the concept of sustainability into smaller, more manageable parts. Despite its extensive use and popularity, multiple studies from different practical settings such as supply chains (Laari et al. 2021), entrepreneurial ventures (Fischer et al. 2020), and circular economy (Kristensen & Mosgaard 2020) effectively depict how companies

deviate from following the intended TBL model and instead drift into following a "Mickey Mouse" model when operationalizing their sustainability efforts from theory to practice. The main difference between the Mickey Mouse model and the TBL model is that the balance seen in the TBL model between the sustainability dimensions is lost in the Mickey Mouse model due to it emphasizing the economic dimension over the smaller social and environmental dimensions.

It appears that practitioners of the TBL model struggle with balancing all three sustainability dimensions simultaneously. Instead, they are often seen focusing on one dimension. The economic dimension is most often weighted more heavily in decision-making as portrayed in the Mickey Mouse model. This is problematic as Pagell and Shevchenko (2014, 46) note that if firms focus solely on economically beneficial practices, they will ultimately not have the possibility to reduce their negative social and environmental impacts which significantly limits their prospects of becoming "truly sustainable". Addressing these negative social and environmental impacts is critical in the survival of firms (Pagell & Shevchenko 2014, 45). The TBL model often depicts a utopian view of sustainability where the three dimensions of sustainability live in perfect harmony and all three can be simultaneously balanced. In practice, sustainability efforts often resemble a Mickey Mouse model where one of the dimensions garners the largest amount of attention and overshadows the other two smaller dimensions. As a result, the balance emphasized by the TBL model is lost on the way as firms move from theory to practice.

Tarne et al. (2019) demonstrate that weighting of different sustainability dimensions has little to do with the function of the responder in the firm (e.g. sales, product line, R&D etc.). As a result, Tarne et al. (2019) reason that the weighting of the different sustainability dimensions may be more due to personal reasons than functional background alone. Due to this, Tarne et al. (2019, 540) call for the need to investigate the driving forces behind personal weighting of sustainability dimensions as a potential and valuable future research need. Hence, this is the proposed research topic for this master's thesis as it provides more insight into the decision-making process and advances the field of research.

Therefore, the aim of the thesis is to "Investigate the drivers behind personal decision-making regarding weighting sustainability dimensions". This thesis seeks to answer the

main research question: “What are the drivers behind personal decision-making regarding weighting sustainability dimensions?”. To help answer this research question, the following three supporting research questions are used. First, “What do individuals consider when making sustainability decisions?” Second, “How do decision-makers navigate between different choices related to different sustainability dimensions?”. Third, “What role does personal preference play in the decision-making process?”. These supporting research questions help to provide an encompassing and comprehensive approach in answering the main research question.

The structure of the thesis is divided in the following way. First, the theoretical background surrounding the thesis topic is introduced and discussed. The theoretical discussion adopts a narrowing focus starting from sustainability as a whole and then continues to comparing theoretical sustainability frameworks to practical sustainability efforts. After this, decision-making logics are introduced first from a general perspective. Then, the focus is further narrowed down to sustainability decision-making logics specifically. Next, the research design of the thesis will be presented. This thesis utilizes semi-structured interviews of four sustainability professionals from different organizational level to uncover answers to the research questions. After the research design, the results of the study will be presented. Finally, the last chapter offers conclusions and discusses practical implications for sustainability managers.

2 Theoretical background

The following chapter presents the academic literature underpinning sustainability decision-making. The focus narrows down to sustainability decision-making starting from looking at the difference between theoretical sustainability frameworks decision-makers have to guide them and their practical sustainability efforts. The focus then moves to general decision-making logic from where the discussion continues to narrow down to decision-making in a sustainability setting specifically.

First, the concept of sustainability is introduced from a theoretical standpoint. Key emphasis is on the different frameworks found inside of the sustainability literature guiding practitioners forward. Based on this, the next part of the literature review juxtaposes these theoretical frameworks to the practical sustainability efforts of companies and practitioners of sustainability. Next, the discussion moves on to decision-making logics influencing decision-making first from a general standpoint and then from a more specific sustainability perspective. Finally, the last subchapter of the literature review offers a synthesis between the different literature review chapters. As a result, this forms a clear and comprehensive yet concise view of the academic literature underpinning the thesis topic.

2.1 Theoretical sustainability frameworks guiding decision-makers

The World Commission on Environment and Development (1987, 37) defines sustainable development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”. This definition has laid the groundwork for defining and examining what is sustainable development in the academic community. Despite its widespread use, this definition of sustainable development has been heavily criticized for being vague due to emphasizing an overly macroeconomic perspective. As a result, this offers firms few practical means for identifying present and future needs in addition to determining the number of resources needed to satisfy these current and future needs (Gimenez et al. 2012). As an answer to these shortcomings, Elkington (1998) introduced the use of the Triple Bottom Line (TBL) model. The TBL model introduces and considers social, economic, and environmental factors to the concepts of sustainability. Further, the TBL model helps firms to implement a more

microeconomic outlook which can be practically used to identify and quantify firm performance in all three areas of sustainable development. (Elkington, 1998.)

Elkington's (1998) TBL model was one of the first major models to help decision-makers forward with measuring sustainability performance. The model introduced additional social and environmental measures on top of traditional financial ones at the time such as return on investment, profit, and shareholder value. According to Savitz (2013, 5) the TBL model "captures the essence of sustainability by measuring the impact of an organization's activities on the world. A positive TBL reflects an increase in the company's value, including both its profitability and shareholder value and its economic, environmental, and social capital". Savitz (2013) praises the TBL model throughout his book as being a framework companies can use to not only become sustainable, but also become profitable in the process. This may sound like the TBL model supports a company's competitive advantage. Luckily, Glavas and Mish (2015) specify that the TBL model assists companies in gaining collaborative advantage, not competitive advantage. They elaborate this by comparing companies, which follow the TBL model, to a more traditional resource-based view which outlines that competitive advantage is a result of resources and capabilities, with no consideration toward social or environmental elements. Hence, collaborative advantage stems from their capabilities to create new markets in collaboration with stakeholders and other proponents along the value chain to increase marketplace transparency about social and environmental costs and benefits through the use of standards and certifications. (Glavas & Mish 2015, 636.) Table 1 displays the core idea of the TBL model of accounting for different economic, environmental, and social component when analysing a firm's larger, more comprehensive impact on the larger society and the environment and not only on financial performance.

Table 1. The triple bottom line (TBL)

	Economic	Environmental	Social
Typical measures	Sales, profits, ROI	Pollutants emitted	Health and safety
	Taxes paid	Carbon footprin	Community impacts
	Monetary flows	Recycling and reuse	Human rights; privacy
	Jobs created	Water and energy use	Product responsibility
	Supplier relations	Product impacts	Employee relations
	Total	**Total**	**Total**

Source: Savitz, (2013, 5)

The TBL dimensions are frequently referred to as the three Ps: planet, people, and profit (Slaper & Hall 2011, 4). Both, Slaper and Hall (2011, 4) and Savitz (2013, 5) share a common notion that while defining TBL is easy, measuring it can be particularly challenging. This difficulty stems from the issue that social and environmental impacts cannot be accurately or completely measured with one single number or unit like for example in the case of financials where dollars ($) or euros (€) can simply be used. Slaper and Hall (2011, 4) attempt to provide solutions for this problem. One solution would be to try to monetize all dimensions in a single unit like dollars for example. However, this solution would create additional problems as putting an exact price on human wellbeing or on the deterioration of wetlands would be based on philosophical grounds. As a result, no objective price could be agreed upon as everyone would have differing philosophical views in addition to valuing them differently. Another solution would be to establish a compatible index that eliminates incompatible units altogether. However, subjectivity would not go away entirely as the weight of different components inside this index would still have to be decided upon. As a result, questions remain of who would decide this, what do they base this decision upon and how well opposing views are included. Finally, the last solution has to do with abandoning the search for a single and shared unit entirely, and instead use the individual units of different sustainability dimensions such as acres in

the case of the environmental dimension. This solution does not come without its own downsides or limitations as there would be countless different metrics practitioners would have to consider which could lead to "metric fatigue". (Slaper & Hall 2011, 4.)

As we can see, none of the solutions mentioned above are flawless. Each solution has its own advantages and disadvantages. This supports the need for compromises to be made when choosing a way forward as trade-offs quickly become apparent when a method is chosen for measuring TBL.

Slaper and Hall (2011, 5) note that no universal method currently exists for calculating a precise value for all three dimensions of the TBL model. Additionally, a universally accepted standard for measurements is absent from the TBL framework (Slaper & Hall 2011, 5). Norman and MacDonald (2004, 251–254) share this belief as well and offer two arguments for why this is based on philosophical grounds. First, it is in principle impossible to construct a common scale for weighing the different positive and negative impacts of a firm on the social bottom line. Individuals assess social impact differently. What may be impactful for one may be less impactful for another. Second, gaining widespread consensus for a proposed scale on a practical level is deemed impossible as contradictory views and opinions are sure to arise. (Norman & MacDonald 2004, 251–254.) Where the two sources differ is in what implications this introduces. Slaper and Hall (2011, 5) see this as a notable strength of the TBL model, as it allows the practitioner of the TBL model room to adapt the model to the individual needs of different businesses, institutions, projects, and geographic boundaries. On the other hand, Norman and MacDonald (2004, 256–257) adopt a more cynical perspective and argue this is a key weakness of the TBL model arguing that there exists no real requirements or accountability in calculating TBL impact. Furthermore, Norman and MacDonald (2004, 257) believe that clear and meaningful principles best serve firms who are serious about their ethical and social performance while "vague and literally meaningless" models like the TBL support hypocrisy and nothing more. Therefore, it seems there exists an apparent trade-off between a high level of freedom or flexibility and a low level of accountability or commitment related to the TBL model as there does not exist any rigid accountability framework tied to the model. There are differing views on the implications of this. Some see this as a key strength, while others see this as an inherent weakness as seen above.

The criticism towards the TBL model does not stop here. Both, Kuhlman and Farrington (2010, 3437) and Holden (2012, 8) refer to sustainability as conceptually "fuzzy". Kuhlman and Farrington (2010, 3444) call for the need to clarify the concept of sustainability even though sustainability has been researched and discussed to a wide extent with a large body of literature existing. This is due to the inherent confusion that is connected to the concept of sustainability with sustainability's meaning shifting too far from its original meaning and a wide range of different interpretations exist according to Kuhlman and Farrington (2010). Seghezzo (2009, 539, 551) agrees by adding that the concrete meaning of sustainability and its suitability are highly contested and disputed topics in the academic community and that the conventional concept of sustainable development overlooks spatial, temporal, and personal elements. While Holden (2012, 8) agrees on the concept also being vague, they focus on the difficulty of implementing sustainability practically. Similarly, Sustainable Aotearoa New Zealand (SANZ) heavily criticize the TBL model by stating that the model is wrong due to the model ignoring the critical limits set by the environment on economic and social activity. This contradicts basic science and as a result is a dangerous and misleading framework for guiding human policy according to SANZ (8).

Milne and Gray (2013) scrutinize the TBL model and adopt an extremely critical view towards the TBL mode stating that it reinforces business-as-usual practises and surprisingly may even lead to greater levels of unsustainability rather than supporting sustainability. They argue this by drawing attention on the limitations imposed by the TBL model and imply it does not provide a satisfactory and comprehensive explanation for the wider impact of the firm, especially upon the ecology and nature which Milne and Gray (2013, 24) deem crucial for greater sustainability to take place. Instead, it provides firms with narrow, incomplete, and partial ways of reporting sustainability efforts (Milne & Gray 2013, 24). Their view on the TBL model is characterized by describing the TBL model through words such as "deeply problematic concept, ill-developed, and incomplete" and the adoption of the TBL model as "delusional and lop-sided" (Milne & Gray 2013, 24). As a result, this may be an overly critical outlook on the TBL model. Nevertheless, it effectively depicts the extent to which the TBL model has received criticism in the academic community. As Milne and Gray (2013) describe the ubiquitous use of the TBL model in both management and academia and its synonymous nature with corporate sustainability, the TBL model simply cannot be ignored. As a result, even Milne

and Gray (2013, 20–21) admit that the TBL model is an effective tool in providing the means to report financial, social, and environmental accountability even if the balancing and merging of the three dimensions may be an impossible and implausible feat.

Gray and Milne (2004, 73) ask if truly sustainable companies can exist in an unsustainable environment or system such as capitalism that emphasizes private property rights, limitless growth, and expansion, and maximizing consumption. According to them this is "profoundly implausible" without strict laws in place forcing firms to adopt rigorous accounting practices for social and economic dimensions akin to financial accounting. Additionally, Gray and Milne (2004, 73) direct the reader's attention to the tension between the dimensions of the TBL model stating that the financial bottom line has to always come first as it ensures the survival and future of the firm. Thus, a complete and honest TBL model should always reveal this tension and the dominant role of the financial dimension related to the other dimensions (Gray & Milne 2004, 75).

Sustainability is a closely related concept to the concept of sustainable development. Both terms are often used as synonyms in the academic community even though subtle differences exist between the two (Seghezzo, 2009, 540). What then is the difference between sustainability and sustainable development? Ruggerio (2021) posits that sustainability as a concept challenges the contradictions, ideologies, and lack of precision that sustainable development has received criticisms over. Sheehy and Farneti (2021, 7–11) differentiate the two concepts by directing attention to the different levels of analysis between the two concepts: sustainability is seen as a broad public policy with a distinct focus on ecology whereas sustainable development is a broader term adopting a more global perspective with broader objectives. Nevertheless, according to Ruggerio (2021), the debate for both concepts is open and far from being closed. As a result, this thesis will focus on the three dimensions of sustainability that are at the very core of the concept instead of contributing to the debate between sustainability and sustainable development. More specifically, this thesis focuses on sustainability decision-making related to the sustainability dimensions. However, sustainable development as a concept cannot be entirely excluded as it is closely tied to sustainability dimensions and has laid the historical foundation for sustainability. Additionally, as it is used as a synonym in the academic community, this thesis would be overly limited in its included academic literature if sustainable development was excluded altogether. Thus, examining the state of the ever-changing discussion on the differences between sustainability and sustainable

development is not discussed in closer detail due to it being outside of the main focus of the thesis. The strict focus of the thesis is justified by the limited scope and resources of this thesis. As a result, this enables this thesis to achieve a deeper level of analysis and discussion.

In sum, it appears the TBL model exhibits a rather utopistic view of sustainability which many firms struggle with. In addition, the TBL model can be seen as a very contested topic. The academic community largely agrees that the basic premise of the TBL model in emphasizing and acknowledging all three dimensions of sustainability simultaneously is a justified and noble cause worth pursuing. Contrarily, the academic community is divided when it comes to the practical implications of the TBL model. One side sees the model as providing general direction where to head and the rest is up to the individual practitioners of the model to mold the model to best fit their individual needs. Others say this is simply not sufficient and that the TBL model should do more in providing practical instructions and methods to assist companies practically in their sustainability efforts. Next, this essay will continue the focus from discussing theoretical sustainability frameworks to discuss how sustainability looks in practice.

2.2 Practical sustainability efforts

The next part of the thesis looks at how sustainability efforts appear in practice. Thus, practical sustainability efforts are juxtaposed to the theoretical frameworks that guide them presented in the previous subchapter. In practice, this means comparing and contrasting the TBL model to the practical outcomes of sustainability efforts.

2.2.1 The domination of the economic dimension

Multiple studies showcase how companies deviate from following the intended Triple Bottom Line (TBL) model and instead drift into following a “Mickey Mouse” model when operationalizing their sustainability efforts from theory to practice. Holden (2012, 8) draws attention on a gap existing between the vague concept of sustainability and implementation efforts. In other words, firms have difficulty in operationalizing theoretical frameworks such as the TBL model in practice. To illustrate their point, Holden (2012, 8) uses two surveys conducted on a group of different firms. The first survey indicated a discrepancy between the firm’s aspirations of upholding all dimensions of the TBL model listed in their mission statement and their practical actions in the end.

The results revealed that most firms emphasize environmental actions while ignoring social and economic aspects of the TBL model. The second survey found that while most respondents believe sustainability is crucial for the firm's competitiveness, only a quarter of the respondents mentioned that any meaningful competitive advantage was achieved in the end due to their firm's sustainability practices. (Holden 2012, 8.)

Efforts have been made and several different frameworks and models have been composed to clarify the concept of sustainability and ease the implementation efforts of sustainability practices. For example, Seghezzo (2009) breaks down the concept of sustainable development into a 5-dimensional framework compared to the traditional 3-dimensional TBL model. Seghezzo (2009) argues that this framework is more inclusive, plural, and useful compared to traditional models of sustainable development. The three new Ps are the three dimensions of "Place" in addition to "Permanence" and "Persons" which all combined form a new five-dimensional framework (Seghezzo 2009, 547–552). Another notable model is the Mickey Mouse model that SANZ (8) state is "the model that underpins most global economic and political decision-making". SANZ argue the Mickey Mouse model of sustainability is a representation of what the TBL model can look like at its absolute worst. It consists of a form of activity where economic considerations dominate over environmental and social considerations which receive little to no attention as a result. SANZ (8) even go as far as to say the action representing the Mickey Mouse model will lead to the eventual "destruction of human civilization" due to emphasizing global unsustainability, failures of vital life-supporting ecosystems and catastrophic "tipping points" regarding the climate. The significant threat following this model poses and how accurately it represents the bulk of sustainability decision-making makes this an interesting and valuable model to discuss in better detail. As a result, it is justified to focus on this model specifically. Figure 1 illustrates the Mickey Mouse version of the triple bottom line model compared to the traditional TBL model discussed previously in subchapter 2.1.

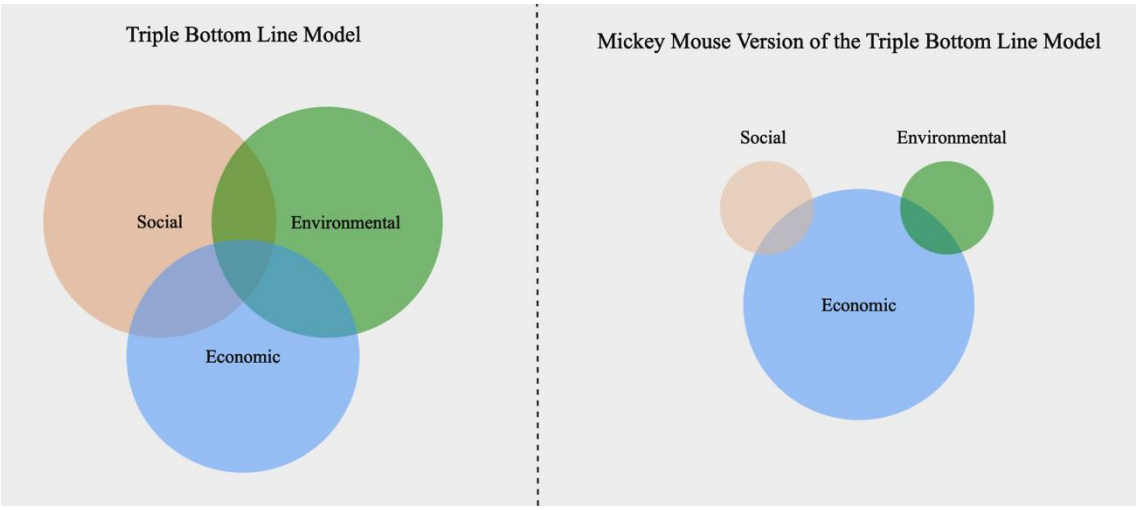

Figure 1. Mickey Mouse model of sustainability compared to the TBL model (adapted from SANZ, 8)

As seen from the Mickey Mouse model from Figure 1, the economic dimension gathers the majority of attention in decision-making while social and environmental dimensions are largely marginalized. This introduces an entirely new perspective towards sustainability where the three dimensions are no longer perfectly balanced and instead the economic dimension largely dominates the other two smaller dimensions. This echoes the concerns introduced in subchapter 2.1 where multiple different articles raised criticism over the feasibility regarding the perfect harmony of the TBL model.

The delicate balance between the three sustainability dimensions has been the topic of multiple studies in different fields. The results by Laari et al. (2021, 9–11) closely resemble the Mickey Mouse model when they investigated the sustainability decision-making among four supply chain tiers of 508 manufacturing firms in Finland. Their results clearly confirm that the economic dimension controls the bulk of decision-making and overshadows the following social and environmental considerations.

Fischer et al. (2020) support the difficulty in balancing the different sustainability dimensions from an entrepreneurial perspective. Their results depict that entrepreneurs prioritize sustainable dimensions according to their venture's strategic goals and are often forced to reprioritize them according to strong stakeholder influence. Ultimately, true balance between the three dimensions is difficult or even impossible to attain. Instead, external expectations and stakeholder involvement guide which dimensions should be given additional weight when making decisions. (Fischer et al. 2020.)

2.2.2 Circular economy as an illustrative example of unbalanced sustainability dimensions

It is beneficial to narrow the focus from different settings, to look at the balance of dimensions through a specific practical tool found from inside of sustainability: Circular Economy (CE). An immense number of different definitions exist for circular economy due to conceptual confusion that results from circular economy being considered a new field of research (Kirchherr et al. 2017, 226). As a result, Kirchherr et al. (2017, 226) observed 95 unique definitions for circular economy. Therefore, this thesis employs the definition of circular economy by Korhonen et al. (2018, 39) that considers the concept of circular economy from a similar perspective to this thesis – through reflecting upon sustainable development and its three dimensions: "Circular economy is an economy constructed from societal production-consumption systems that maximizes the service produced from the linear nature-society-nature material and energy throughput flow. This is done by using cyclical materials flows, renewable energy sources and cascading-type energy flows. Successful circular economy contributes to all the three dimensions of sustainable development. Circular economy limits the throughput flow to a level that nature tolerates and utilises ecosystem cycles in economic cycles by respecting their natural reproduction rates".

Circular economy can be seen as a good example of a potential tool that supports sustainability in practice (Kristensen & Mosgaard 2020, 14). Kristensen and Mosgaard (2020) investigated the balance of sustainability dimensions in the practical implementation of CE. To achieve this, they looked at the alignment of the three sustainability dimensions and different micro level indicators from different categories of CE such as recycling, reuse, and lifetime extension to name a few.

The results of Kristensen and Mosgaard (2020, 14–15) clearly depict that a clear majority of indicators (17) emphasize the economic dimension while the environmental and social dimensions receive less attention with 12 and 4 indicators respectively addressing them out of the 30 total indicators included in the study. This is troublesome as Kristensen and Mosgaard (2020, 16) well point out that it creates a substantial limitation for companies to adopt CE as primary focus will be on economic feasibility. As a result, companies will not be as eager to use recycled materials if new materials are cheaper, and support repair or remanufacturing when it is more expensive than producing a new product entirely. In

other words, companies looking to implement CE will gain a rather limited view of CE, and as a result will miss its complete and true essence.

All things considered, this misalignment of sustainability dimensions to focus primarily on the economic dimension fails to capture the full potential value that CE has to offer sustainability from a larger system perspective. (Kristensen 2020, 16.) In sum, CE as a tool does not appear to oppose seeking a balance between the dimensions. On the contrary, CE in theory encourages seeking a balance between the dimensions referring to the definition provided by Korhonen et al. (2018, 39). Yet, the application of CE provides an illustrative example of a practical tool of sustainability that in the end evokes a similar sentiment and closely resembles the Mickey Mouse model presented in Figure 1.

2.2.3 The interconnected nature of sustainability dimensions and the supportive role of governance

It is important to discuss and acknowledge the interconnectedness of the dimensions as it can be seen as a root cause for most tensions inside sustainability decision-making. Bond et al. (2012, 55) state that simply viewing sustainability through the three pillars of sustainability creates natural trade-offs between sustainability dimensions. Hansmann et al. (2012, 458) support this argument by expressing that solving conflicts is at the very core of combining and seeking balance between the three sustainability dimensions after they found that integrating sustainability dimensions often leads to conflicts emerging between the dimensions. Hansmann et al. (2012, 458) speculate that these inevitable conflicts arise when integration efforts are made or the conflicts themselves may be the reason for integration efforts. Nevertheless, this high probability of tensions warrants the need for examining the interrelationships between sustainability dimensions more closely. Moreover, tensions will be explored in greater detail in subchapter 2.4.2.

The relationship between sustainability dimensions have been studied to a large degree in different sectors. Gupta and Racherla (2018) shed more light on the interconnected nature of the different sustainability dimensions. They looked at how the different dimensions interact between each other in the Indian leather manufacturing industry. Three key takeaways can be highlighted from their study.

First, a negative relationship between social and economic performance was found. Leather firms have maximized economic performance through social cost mitigating

efforts such as higher use of contract labor, outsourcing and paying employees based on each unit produced instead of paying for the actual time they spend at work. (Gupta & Racherla 2018, 410.)

Second, a positive relationship was discovered between economic performance and environmental performance. This was a result of increased fees imposed by local governing bodies based on land and capacity use and amount of sewage discharged into nearby rivers or seas. This motivated manufacturers to implement preventative measures to improve environmental performance. (Gupta & Racherla 2018, 411.)

Third, the relationship between social performance and environmental performance was described as "mysterious and mixed". Gupta and Racherla (2018, 411) speculate this is a result of trade-offs emerging between the two dimensions due to simultaneously maintaining environmental compliance and economic competitiveness. As a result, Gupta and Racherla (2018, 413) recommend social and environmental audits by an independent party to help navigate these critical concerns regarding emerging trade-offs between the dimensions.

Schader et al. (2016, 17) similarly underline the importance of governance, such as due diligence, holistic audits, firm rules, and abiding local laws, in supporting the performance of the three sustainability dimensions in an agricultural context. This is a result of little to no trade-offs being observed between governance and the other dimensions. In other words, good governance practices will lead to positive synergies in economic, environmental, and social dimensions. On the other hand, the relationship between the economic dimension and the environmental dimension was found to create substantial trade-offs. (Schader et al. 2016.) Aras and Crowther (2008, 440–441) divide governance into four key principles: transparency, accountability, responsibility, and fairness.

The crucial role of governance in aiding sustainability has prompted some to even add governance as a fourth dimensions or pillar to the TBL model (Haffar & Searcy 2019, 1). This deepens the level of understanding between the interplay of the different dimensions as without the presence of governance, economic and environmental dimensions are bound to create friction between each other through emerging trade-offs. This creates a more comprehensive view of the positive relationship introduced above by Gupta and

Racherla (2018). As a result, governance and regulation can be seen as supporting the integration of sustainability dimensions despite tensions arising.

Armindo et al. (2019) similarly explored the mutual influences between sustainability dimensions in the Portuguese metal sector. Due to the central role of the economic dimension discussed in subchapter 2.2.1, the authors focus on the interrelationship between the economic dimension and the other two sustainability dimensions rather than connections between each sustainability dimension as was the case with Gupta and Racherla (2018). They observed that all the surveyed firms expressed a strong connection between the economic dimension and social and environmental dimensions. Thus, the economic dimension is firmly attached to the other two sustainability dimensions. Further, this connection was perceived to only keep growing in the future (Armindo et al. 2019, 577, 580). As a result, the economic dimension is deeply tied to the other two sustainability dimensions and vice versa.

Kaivo-oja et al. (2014) adopt the widest perspective of the group by adopting a global level of analysis when exploring the relationships between sustainability dimensions through examining the sustainable society index in 151 countries. Through their research they discovered that the well-being tied to each dimension (economic, human or social, and environmental) does not always positively correlate or is synergistic with each other as the TBL model and the traditional definition of sustainability would suggest. Instead, “a strong and consistent negative correlation” between environmental well-being and human well-being is observed. On the other hand, the strongest positive correlation between the dimensions is seen between economic well-being and human well-being. Fortunately, a decreasing trend can be spotted regarding the negative relationship between economic well-being and environmental well-being. (Kaivo-oja et al. 2014, 43–44.) Kaivo-oja et al. (2014, 44) are quick to note that countries are vastly different from each other regarding level of economic development, climate and natural resources which all contribute to the well-being in different sustainability dimensions. Nevertheless, their study effectively depicts the interconnectedness of sustainability dimensions on a global scale. Thus, changes in one dimension may induce change in the other dimensions which are not always for the better.

What the previous group of studies effectively illustrate is that sustainability dimensions are interconnected. This interconnected nature shows once again that none of the dimensions should be prioritized over others due to emerging and inevitable tensions.

To sum up, sustainability in practice looks very different from sustainability in theory. While the TBL model depicts the desired outcome of many firms' sustainability efforts, in practice their performance more closely resembles the Mickey Mouse model. This presents a significant issue, as sustainability dimensions are closely connected and even interlinked through trade-offs and synergies that exist between each other. Thus, only focusing on one of the dimensions, namely the economic dimension, will limit aspirations to reach full and true sustainability. The deviation from the TBL model paired with the emergence of trade-offs between dimensions highlights not only the difficulty of sustainable decision-making but also the critical role of sustainable decision-making. Before sustainability decision-making can be discussed, it is helpful to consider general decision-making logic first.

2.3 General decision-making logic guiding decision-makers

This subchapter presents the concept of decision-making logics influencing decision-making. First, a general perspective is adopted through discussing general cognitive logic. Next, the two most prominent decision-making logics, causal and effectual logic, are introduced and compared. Finally, their potential to be combined in decision-making is discussed.

2.3.1 General cognitive logic

Haffar and Searcy (2019, 2) state that analysing organizational behaviour and strategic decision-making started with the resource-based view which suggests that the competitive advantage depends largely on the company's collection of physical resources and capabilities. They argue that the resource-based view ignored other important immaterial resources in strategic decision-making such as the individual interpretations of managers regarding their strategic environment. As a result, a new perspective emerged, often referred to as managerial and organizational cognition, as an alternative to the resource-based view that now takes into consideration the unconscious socio-cognitive factors that influence decisions and results in strategic decision-making. (Haffar & Searcy 2019, 2.) The focus of this relatively novel perspective is to "investigate the cognitive phenomenon

that influences strategy formulation and implementation" (Narayanan et al. 2011, 307). Haffar and Searcy (2019, 2–3) focus attention on to two key assumptions. First, organizations are seen as "interpretation systems" that are continuously interpreting their surrounding environment. Second, organizations can additionally be seen as "information processing systems" that apply their interpretations of the surrounding environment to guide themselves in decision-making and as a result taking action.

These cognitive phenomena can be thought of as a form of collective thought that permeates throughout the organization. This is no more an abstract idea as a thinking organization "refers to an empirically demonstrated capability of organizations" according to Walsh (1995, 294). Additionally, these shared ways of thinking inside an organization enable a "continuity of understanding and behavior in changing circumstances" (Walsh 1995, 295). Haffar and Searcy (2019, 3) propose that this can be seen practically as a kind of a "collective organization script" that captures the essence of a thinking organization. They add that this collective script is built from a collection of individual cognitive scripts or ways of thinking of key personnel inside the firm which all add up on top of each other to form a shared and larger organizational script in the end.

These individual scripts of managers are also called cognitive frames, schemas, collective beliefs, or logics (Haffar & Searcy 2019, 3). These logics help to simplify representations of reality by filling gaps of knowledge which are influential in decision-making (Wrona & Gunnesch 2013, 698). Additionally, Hahn et al. (2014, 463) highlight how logics can be used to filter information in such a way to make meaning out of ambiguous situations. This helps to crystalize decision-making by sorting overwhelming amounts of information into more manageable proportions. Haffar and Searcy (2019, 3) state that managers depend upon these logics to interpret new information through a process called "sensemaking". Further, Haffar and Searcy (2019, 3) underline the highly individualized nature of sensemaking, as it is based on previous experiences. For example, different decision-makers may make different decisions based on the same information as their interpretations and responses are guided by different logics (Haffar & Searcy 2019, 3).

Prahalad (2004, 178) warns of the possibility of dominant logic overly limiting the foresight of managers. Prahalad (2004) effectively juxtaposes the two sides of dominant logic. On one hand, logics allow organizations to focus on a specific task or direction like

the blinders on a horse. On the other hand, dominant logic limit peripheral vision from the most obvious path forward. In a fast paced and ever-changing environment, Prahalad (2004, 178) advises to recognize the limitations introduced by dominant logic and advocates for the use of multiple different logics to expand the view of companies and managers. Haffar and Searcy (2019, 3) call this potentially limited view brought by dominant logic as “organizational myopia”.

Despite the potential limitations of dominant logics, their strong influence on decision-making persists. Prahalad (2004, 172) describes this best: “The dominant logic of the company is, in essence, the DNA of the organisation”. Prahalad (2004, 172) explains this by stating that the dominant logics at play guide how employees think and as a result how they act. This is all a result of the socialization process of managers stemming from the standard operating procedures (Prahalad 2004, 172).

2.3.2 Causal vs. effectual logic

According to Zhou et al. (2023, 2298) general decision-making logic can be roughly divided into two groups: causal and effectual logic. Zhou et al. (2023, 2298–2299) effectively juxtapose the two dominant logics between each other. Causal logic emphasizes the objective nature of market and opportunity. As a result, the importance of rational decision-making is highlighted when confronted by risk and uncertainty. On the other hand, effectual logic advocates for cooperating with strategic partners based on the available resources and risk tolerance of both parties. Trial and error in addition to iterative feedback is at the core of effectual logic. Furthermore, effectual logic aims to leave room for emergency flexibility in decision-making to better adapt to any changes in the environment. (Zhou et al. 2023, 2298–2299.) This divide between the two dominant logics resembles the more rational “think first” and the more action focused “act first” distinction in decision-making approaches made by Mintzberg and Westley (2001).

Another distinguishing characteristic between the two logics is their different approaches to rationality. Causal logic underlines rational decision-making based on the idea that comprehensive calculations and analysis are imperative in achieving the best possible outcomes and maximising benefits. Logical reasoning is seen as a predictive measure decreasing uncertainty regarding the future (Smolka et al. 2018, 572; Long et at. 2021, 3.) In contrast, effectual logic sees rationality as inherently limited. Specific planning and goals are ignored to make more room for cooperation with external parties and

maximising satisfaction through different methods. (Zhou et al. 2023, 2299.) As a result, effectual logic can be seen as a more proactive and evolving approach in decreasing uncertainty of the future through using logical reasoning as a way of controlling the environment as opposed to predicting it (Smolka et al. 2018). Sarasvathy (2001, 243) crystallizes this distinction between the two by stating that causal logic "rests on a logic of prediction" while effectual logic "rests on the logic of control".

Yu et al. (2018, 122) clearly divide causal and effectual logic according to defining principles discussed in the academic literature. Effectual logic enables strategy through defining means, concentrating on affordable loss, taking advantage of contingencies, and pursuing pre-commitments and strategic partnerships. On the other hand, causal logic enables strategy though defining goals compared to means, focusing on expected returns, partaking in planning activities and stressing competitive analysis. (Yu et al. 2018, 122.) The principal differences between causal and effectual logic discussed can be seen in Table 2.

Table 2. Comparison between causal and effectual logic

Defining features	**Causal logic**	**Effectual logic**	**Referenced sources**
Approach to rationality	Emphasizes rational decision-making	Sees rationality as inherently limited	Smolka et al. (2018); Zhou et al. (2023)
Practical application	Think first	Act first	Mintzberg & Westley (2001)
Core principle	Logic of prediction	Logic of control	Sarasvathy (2001)
Strategic orientation	Focus on defining goals	Focus on defining means	Yu et al. (2018)
The level of uncertainty	Preferred in low uncertainty situations	Preferred in high uncertainty situations	Smolka et al. (2018)

Source: Author

Smolka et al. (2018, 577–578) raise attention towards a divide existing in the academic literature on how similar or different the two dominant logics are perceived to be. More specifically, Smolka et al (2018, 577–578) note that one side of the academic community sees the two logics as opposites while the other side sees similarities between the two referencing the studies of Brettel et al. (2012) and Perry et al. (2012) respectively. While causal and effectual logic may seem like polar opposites on the surface, Harms and Schiele (2012, 107–108, 111) surprisingly indicate that the two different dominant logics are not always "diametrically opposed" as they observed a positive correlation between

constructs from the two different logics. This suggests companies can effectively apply both logics in decision-making. Harms and Schiele (2012, 111) raise three different questions that arise from this: how this is possible, can both logics can be used simultaneously and how this is done in practice? Answering and addressing these underlying questions has attracted growing academic attention in recent years (Braun & Sieger 2021, 717).

2.3.3 The combined use of both logics

The complimentary nature between causal and effectual logic can be clearly seen in the following quote by Sarasvathy (2001, 245): "Both causation and effectuation are integral parts of human reasoning that can occur simultaneously, overlapping and intertwining over different contexts of decisions and actions." Furthermore, Sarasvathy (2001, 249) states that neither causal nor effectual logic is superior compared to the other. Instead, outcomes vary according to how well the two are combined (Smolka et al. 2018, 578). This has led to two different approaches in combining the two: a "synergistic use" or "simultaneous use" approach and an "ambidextrous use" approach (Braun & Sieger 2021, 719).

Smolka et al. (2018) represent the synergistic approach to combining both logics. They agree with Harms and Schiele (2012) on a positive correlation existing between the two. Smolka et al. (2018, 590–591) take this relationship a step further by asserting that the two dominant logics jointly support each other and together help to aid venture performance. Furthermore, a threshold level of both causal and effectual logic processes is proposed to be necessary for enabling this performance (Smolka et al. 2018, 578). Thus, a synergistic relationship is seen between the two logics. In contrast, Braun and Sieger (2021) take the ambidextrous approach to explaining the relationship. The ambidextrous approach focuses on the simultaneous use of both logics rather than changing from one logic to another. Braun and Sieger (2021) help to explain the antecedents for this simultaneous use. They contribute by identifying family financial support as an important factor in the simultaneous use of both logics. In other words, the more reliant an entrepreneur is on the financial support of their family, the more likely they are to adopt ambidextrous use of both logics. (Brain & Sieger 2021, 716–717.)

Yu et al. (2018) expand the discussion of the ambidextrous use of both logics from an entrepreneurial context to a general managerial context looking at firm performance

overall. Yu et al. (2018, 128–129) produce three core contributions to the simultaneous use of both logics. First, the simultaneous combined use of effectual and causal logic has a positive effect on firm performance when environmental uncertainty is high. Second and consequently, the simultaneous use of effectual and causal logic has a negative effect when environmental uncertainty is low. As a result, the study reveals a darker side to the combined use of both logics where the results are not always positive. This is due to two different observations. As causal and effectual logic employ strategy from different foundations, their combined use may lead to "paradoxical ends". Additionally, when the two dominant logics are combined, they both compete for the same limited resources of the firm such as general resources, attention, and time. (Yu et al. 2018, 128–129.) On the other hand, when used separately, causal and effectual logic fit different uncertainty level environments. Causal logic is preferred in decision-making environments with low uncertainty, whereas effectual logic is preferable in more high uncertainty decision-making environments according to Smolka et al. (2018, 578).

Nummela et al. (2014, 548–548) showcase many interesting characteristics between the interplay of causal and effectual logics. Companies alternate between the two dominant logics according to decision-making context, for example product vs market. Further, they highlight different triggers that influenced the current decision-making logic in use such as changes in key personnel and securing external funding. Interestingly, Nummela et al. (2014, 546–547) focus attention on the role of the managerial background of the decision-maker, arguing that decision-makers may be more inclined to use either causal or effectual logic over the other based on previous business experience. As an example, Nummela et al. (2014, 547) state that decision-makers with more business experience were better equipped in adopting causal based decision-making logic compared to more inexperienced managers. Thus, the problem-solving styles are strongly tied to the preferences, context, and experiences of the individual decision-maker. This calls for the need to discuss decision-making in a sustainability context in particular. As a result, the next subchapter will examine sustainability decision-making more closely.

2.4 Sustainability decision-making logic

The following subchapter of the thesis focuses on the decision-making logics found within sustainability literature. Additionally, tensions are elaborated upon to include more than only trade-offs discussed previously. Next, the relationship between these tensions

and decision-making logic is assessed. Finally, the focus narrows down to the role of a sustainability professional in practice.

2.4.1 Different sustainability decision-making logics

According to Haffar and Searcy (2019, 3), Berger et al. (2007) were the first in laying the groundwork for sustainability dominant logics. Berger et al. (2007, 133) investigated how companies perceive Corporate Social Responsibility (CSR) through analyzing its meaning. While many definitions of CSR exist, Berger et al. (2007, 133) use the broad definition of CSR: "the way firms integrate social, environmental, and economic concerns into their values, culture, decision-making, strategy, and operations in a transparent and accountable manner and thereby establish better practices within the firm, create wealth, and improve society". As a result, this closely resembles a TBL way of approaching sustainability where all three sustainability dimensions are simultaneously considered. In their findings, Berger et al. (2007, 138) divide dominant logics of CSR to three groups: "business case logic, social values-led logic, and syncretic stewardship logic".

Business case logic stresses business results. Principal weight is given to economic results and economic shareholder value in sustainability decision-making. This can clearly be seen in the following quote by one of the companies observed by Berger et al. (2007, 139): "There is nothing altruistic about [CSR initiatives]. If we have two projects, one with a 20% ROI and a second with a 10%, even if the second is socially more responsible, [this company] will do the 20% ROI project". Gaining competitive advantage through CSR is at the forefront of business case logic. External drivers such as threat of regulation, activism and catering to a social issue to gain competitive advantage over competitors were all seen as key determinants for the demand of CSR. (Berger et al. 2007, 139–141.)

In comparison, the social values-led logic centers around targeting CSR to combat a specific social issue. CSR is closely integrated into every aspect of how an organization operates or as Berger et al. (2007, 141) describe it as the "organization's lifeblood". Economic criteria and shareholder value are marginalized as noneconomic criteria and stakeholder impact take center stage. This can be seen as a hybrid organization merging both for-profit and non-profits into one. (Berger et al. 2007, 141–142.)

The third dominant logic, syncretic stewardship logic, adopts a more broad and holistic view of CSR that incorporates a greater and more diverse group of stakeholders compared

to the business case logic and values-led logic. Consequently, this logic sees practitioners continuously "negotiating, balancing, and integrating the often-competing claims of varied stakeholders" (Berger et al. 2007, 143). This is not effortless as trying to accommodate various views and expectations results in several contradictions and paradoxes emerging. Practitioners of this logic often reflect their success with the help the triple bottom line which indicates "their commitment to serve multiple masters simultaneously". (Berger et al. 2007, 143.)

While Berger et at. (2007) adopted an organizational level of analysis, York et al. (2016) adopted a more individual level of analysis looking at the dominant logics of individuals in a sustainability setting. More specifically, York et al. (2016) investigated the decision-making logics of environmental entrepreneurs. Similarly to Berger et al (2007), York et al. (2016, 709) categorize dominant logics at the individual level to three groups: commercial dominant, ecological dominant, and blended. The similarities do not stop here as the logics identified by York et al (2016, 709) share many similarities to the logics identified by Berger et al. (2007). This is why Haffar and Searcy (2019, 4) draw analogous relationships between the two studies. Commercial dominant logic can be seen as analogous with Berger's business case logic, ecological dominant logic can be seen as analogous with social values-led logic and blended logic can be seen as analogous with syncretic stewardship logic (Haffar & Searcy 2019, 4). As a result, and according to Haffar and Searcy (2019, 4), three primary logic types can be constructed from the sustainability logics literature: "market-led logic, values-led logic, and holistic logic". These logics follow similar core ideas to the different logics observed initially by Berger et al. (2007) and York et al. (2016). These different sustainability logics guide the way individuals think and act when sustainability tensions emerge (Haffar & Searcy 2019, 4). Epstein et al. (2015, 37) define tensions as "two phenomena in a dynamic relationship that involve both competition and complementarity". Haffar and Searcy (2019, 4) highlight the important role of dominant logics as sustainability tensions are inevitable, complex, and interrelated in nature.

2.4.2 The role of tensions

Tensions are a result of balancing conflicting economic, social, and environmental goals (Van der Byl & Slawinski 2015, 54). There are four different ways to approach tensions

according to Van der Byl and Slawinski (2015, 57): win-win, trade-off, integrative and paradox perspectives.

A win-win perspective seeks to find alignment between social, environmental, economic goals. In other words, improving one dimensions may improve another dimension. In practise, companies aim to achieve financial gains through improvements in social and environmental performance. A win-win approach avoids tension by focusing on areas where alignment is possible. (Van der Byl & Slawinski 2015, 58–60.)

The trade-off perspective challenges the idea of a win-win scenario by arguing that conflicts arise between the dimensions that cannot be resolved by an increase in all dimensions. Instead, compromises are needed which results in a win-loss scenario with one dimension benefitting while the other diminishes. Van der Byl and Slawinski (2015, 58) use the definition of trade-offs by Angus-Leppan et al. (2010, 231): "an exchange of one thing in return for another: especially relinquishment of one benefit or advantage for another regarded as more desirable". In practise, trade-offs present a choice between options that are not as straightforward as is commonly the case with the win-win perspective. The trade-off perspective removes tension through forcing a choice between two outcomes which cannot be reconciled. (Van der Byl & Slawinski 2015, 58–60.)

The integrative perspective calls for a holistic approach where all three dimensions of sustainability are brought together, and no dimensions receives preferential treatment or weight in decision-making. This perspective manages tensions through keeping strict balance between the three dimensions and not leaning too heavily on the economic dimension as is often the case. (Van der Byl & Slawinski 2015, 58–60.)

Finally, the paradox perspective utilizes organizational paradox theory in solving any conflicts among the dimensions. In practise, this means focusing simultaneously to competing demands. There is no effort to resist or avoid tensions altogether even though they create discomfort and anxiety. Instead, tensions between different goals are embraced. Cyclical responses between different aspirations and goals rather than relying on linear responses to one aspiration according to tensions enable practitioners to balance long-term and short-term organizational goals. (Van der Byl & Slawinski 2015, 58–60.)

The four different approaches to tensions introduced above generate a more comprehensive picture of the different forms tensions may manifest compared to only the trade-offs and synergies or win-win perspective discussed in subchapters 2.1 and 2.2.

2.4.3 Life cycle assessment as an example of emerging trade-offs

Life cycle assessment provides an illustrative example of potential trade-offs between dimensions. Trade-offs happen not only between the different dimensions, but also between individual indicators inside the same dimension (Tarne et al. 2019, 531). Schader et al. (2016, 17) support this notion as they revealed that trade-offs inside the environmental dimensions can be greater than the trade-offs in relation to other dimensions.

Heredia-R et al. (2022, 16) remind us that the trade-offs and synergies between sustainability dimensions are dynamic, evolve over time, and differ depending on a large number of different circumstances. Thus, the synergies and trade-offs and the overall dynamic relationship between sustainability dimensions presented previously may not appear in all contexts in a similar way. Nevertheless, they provide insight into the high possibility of trade-offs and synergies emerging between the dimensions along the way. This high possibility of trade-offs emerging is additionally supported by Haffar and Searcy (2019, 2) who noticed that all companies within their sample struggled with catering to competing demands from competing stakeholders, time horizons and performance areas. Haffar and Searcy (2019, 2) coin this as “sustainability as inherent compromise”. Bond et al. (2012, 55) evoke a similar feeling by suggesting that simply viewing sustainability through the three pillars of sustainability creates inherent trade-offs between sustainability dimensions. Therefore, it is safe to assume trade-offs and synergies will appear in any context and this high probability of trade-offs cannot be ignored.

Tarne et al. (2019) illustrate just how difficult sustainability decision-making can be through showcasing the complexity and difficulty of making decisions for life cycle sustainability assessment. The reason for this complexity is a result of multiple criteria that all must be considered stemming from different impacts on the different sustainability dimensions. This dilemma facing decision-makers is referred to as the “multi-criteria decision issue”. Tarne et al. (2019, 531) exemplify how one product may perform better regarding environmental impacts while another product may perform better in terms of

social impact. The authors accept the notion that it is nearly impossible to balance all dimensions in decision-making due to emerging trade-offs between the dimensions. Instead, the authors propose giving different weight to different dimensions according to the situation of the decision-maker and the firm as the situation, requirements and goals will be different from firm to firm and practitioner to practitioner. (Tarne et al. 2019.) The prevalence of trade-offs can be seen as crucial factor for why the multi-criteria decision-making issue exist in the first place. Therefore, it can be argued that the multi-criteria decision-making issue is not only a feature of life-cycle assessment but a feature of the larger sustainability decision-making context.

2.4.4 The connection between tensions and sustainability decision-making logic

Haffar and Searcy (2019) connect dominant decision-making logics to the perception of tensions. In doing so, Haffar and Searcy (2019, 24) observed that companies vary in the way they experience tensions according to the chosen decision-making logic. Firms that follow a market-led logic to sustainability experienced tensions as clear "either/or" decisions to a larger extent. As a result, tensions manifested as trade-offs for these companies. Alternatively, firms, who followed a more holistic decision-making logic, were more likely to experience tensions as more of an "both/and" question, Thus, tensions manifested as more paradoxical in nature for these companies. Furthermore, the competencies to resolve these tensions was also seen to be affected by the chosen decision-making logic. Firms following a market-led decision-making logic seemed to miss the dynamic decision-making routines and capabilities to resolve any emerging tensions. In comparison, firms following a holistic decision-making logic used practical tools such as systems-thinking and risk-based analysis to assist their them in resolving tensions. Additionally, the decision-making process of these holistic firms was described as more collaborative and iterative through applying continuous improvement and stakeholder feedback. (Haffar & Searcy 2019, 24.) This active and cooperative approach closely follows the paradox perspective process described previously. In sum, it appears decision-making logic provides the foundation for how tensions are perceived and resolved.

The win-win and trade-off tensions dominate the sustainability decision-making literature compared to the lesser integrative and paradox approaches according to Van der Byl and

Slawinski (2015, 64). Haffar and Searcy (2017, 502) note that trade-offs and synergies are essentially different sides of the same coin as they share the same root tension referring to the definition of tension by Epstein (2015, 37) introduced in the previous subchapter. What differentiates the two different forms of tensions from one another is resource constraints (Haffar & Searcy 2017, 502). Both synergies and trade-offs can exist simultaneously when resources are abundant. This means that firms have ample resources to pursue different goals and processes at the same time as suggested by the paradox perspective. In comparison, when resource constraints exist, the tension takes a competitive form, resulting in trade-offs. (Haffar & Searcy 2017, 502).

Corporate sustainability can be seen as both an outcome and a process. In other words, a target level of improvement along a given measure of sustainability is achieved through decision-making on a strategic and managerial level. Hence, the sustainability performance is directly influenced by decision-making. (Haffar & Searcy 2017, 501.) Haffar and Searcy (2017, 501) continue by asserting that understanding trade-offs is at the very centre of corporate sustainability as trade-off decisions form a key component of sustainability decision-making. I would continue this line of argument to include the wider forms tensions presented previously in addition to trade-offs. As a result, a key component of sustainability decision-making are not only trade-offs but also synergies and paradoxes in addition to the different approaches guided by dominant logics.

Borglund et al. (2023) address the complex and dynamic nature and context of a sustainability professional. In doing so they highlight that there is no single professional logic for sustainable managers (SM) like there is for other professions such as doctors or accountants for example. Borglund et al. (2023, 62) describe professional logic as "fundamental to how professionals think of and understand their work, with regard to, for example, control, governance, strategy, and authority structures". Instead of having a single and commonly shared professional logic, the professional logic of sustainability managers combines three different professional logics in a complex and ambiguous way. The three professional logics merge, mix, and clash to form the professional logic of sustainability professionals includes logics of sustainability, market, and bureaucracy. Borglund et al. (2023, 62) define market logic as operating "through the motivation to achieve competitive advantage, efficiency and profit, implying that behavior is economically motivated". As a result, this can be seen as a form of the greater market-led logic introduced earlier by Haffar and Searcy (2019).

2.4.5 The absence of a single guiding logic for sustainability professionals

Sustainability logic can be defined as logic that aims to "guide behaviors characterized by concerns for issues such as social justice and environmental preservation but stands in at least potential contradistinction to the logic of the market that places its own demands on what the sustainability managers are supposed to achieve" (Borglund et al. 2023, 62). Additionally, Borglund et al. (2023, 62) use values as key characteristic of sustainability logic thus closely aligning it with the general values-led logic introduced previously. Finally, bureaucratic logic can be defined as having "rules, policies, guidelines, et cetera within the hierarchical organization as the guiding principle of organizing work. In its essence, it is highly managerial, relying on rules and formal mandates" (Borglund et al. 2023, 62). This differs slightly from the three general sustainability logics outlined by Haffar and Searcy (2019) yet expands the discussion by providing a new logic that arises from the professional setting of sustainability managers. Borglund et al. (2023, 72) state that this intertwining of multiple logics in a complex and ambiguous way results in an absence of a single and simple action-guiding logic of how to act and resolve issues as a sustainability professional. Thus, sustainability managers do not have a single dominant logic to lean on to help them in decision-making. Instead, they are influenced by multiple different logics at the same time, many of which create contradictions and additional problems. Borglund et al. (2023, 72) highlight this dilemma of sustainability professionals effectively in the following quote: "A professional logic reveals how you interpret reality and act upon it. If it is vague and builds on partly contradictory logics, your actions will be conditioned by these—and what you do as a sustainability manager will be a result of considerations stemming from clashing, mixed, unclear, and balanced logics. That will affect you as a sustainably manager at work." To address this issue, Borglund et al. (2023, 72) suggest keeping this complex and entangled relationship of multiple logics in mind as the logics can easily become more of a limitation rather than a support for action and decision-making similarly to the organizational myopia warned by Prahalad (2004) in subchapter 2.3.

In sum, the sustainability professional is ultimately left alone in their complex and ambiguous environment with no clear and distinct decision-making logic to guide them forward. As a result, this highlights the need for practical tools to assist the efforts of sustainability decision-makers. One of these practical approaches or tools was to give individual weight to different sustainability dimensions according to the needs and unique

circumstances of each firm and sustainability professional as suggested by Tarne et al. (2019) in subchapter 2.2. Consequently, this reiterates the need for the aim of this master's thesis which is to investigate the drivers behind personal decision-making regarding weighting sustainability dimensions.

2.5 Literature synthesis

The following Table 3 concisely presents the key decision-making drivers influencing individual decision-making seen in the previous literature review. Moreover, Table 3 elaborates on how these decision-making drivers relate to the weighting of sustainability dimensions or to the main research question of this thesis. Finally, the significance of the driver and its relation to the weighting of dimensions is highlighted to the reader.

Table 3. Decision-making drivers seen in the literature

Decision-making drivers	Relation to the weighting of sustainability dimensions	Significance for weighting decisions	Referenced sources
Interconnected sustainability dimensions (Tensions)	Supports the need for finding a balance between the dimensions	Decisions in one dimension affect outcomes in other dimensions → multi-criteria decision-making issue	Epstein et al. 2015; Van der Byl & Slawinski 2015; Gupta & Racherla 2018; Tarne et al. 2019 Haffar & Searcy 2019.
Trade-offs	Undermine the balance of sustainability dimensions	Calls for prioritizing certain dimensions over others	Bond et al. 2012; Van der Byl & Slawinski, 2015; Schader et al. 2016; Gupta & Racherla, 2018; Tarne et al. 2019; Heredia-R et al. 2022; Haffar & Searcy 2019; Haffar & Searcy 2017;
Synergies	Support combining or balancing multiple sustainability dimensions simultaneously	Calls for maintaining balance between multiple dimensions	Van der Byl & Slawinski 2015; Schader et al. 2016; Haffar & Searcy 2017; Gupta & Racherla,

			2018; Heredia-R et al. 2022.
The role of regulation and governance	Supports seeking a balance between sustainability dimensions	Reduces friction between dimensions from ultimately leading to trade-offs	Green et al. 1996; Aras & Crowther 2008; Schader et al. 2016; Gupta & Racherla 2018; Haffar & Searcy 2019.
The domination of the economic dimension	Social and environmental dimensions and factors are marginalized	Financial performance lays the foundation for sustainability for most firms	Gray & Milne 2004; SANZ; Laari et al. 2021; Kristensen & Mosgaard 2020.
Stakeholder influence	Social and environmental dimensions are highlighted	Shifts focus from the economic dimension to noneconomic criteria	Maxwell et al. 1997; Fischer et al. 2020; Berger et al. 2007; Haffar & Searcy 2019.
General decision-making logic	Has the potential to be used in guiding the weighting of sustainability dimensions	Limited use due to being overly general (evident by the absence of a specific sustainability decision-making logic). Additionally, the use of many different decision-making logics creates more confusion than direction inside of sustainability decision-making	Walsh 1995; Wrona & Gunnesch, 2013; Prahalad 2004; Zhou et al. 2023; Mintzberg & Westley 2001; Haffar & Searcy 2019.
Causal logic "Logic of prediction"	Emphasizes rational decision-making	Preferred in low uncertainty situations	Sarasvathy 2001; Mintzberg & Westley, 2001; Harms & Schiele 2012; Nummela et al. 2014; Smolka et al. 2018; Yu et al. 2018; Zhou et al. 2023; Braun & Sieger 2021.
Effectual logic "Logic of control"	Sees rational decision-making as inherently limited	Preferred in high uncertainty situations	Sarasvathy 2001; Harms & Schiele 2012; Nummela et al. 2014;

			Smolka et al. 2018; Yu et al. 2018; Braun & Sieger 2021.
Sustainability decision-making logics	Influences how tensions are perceived and resolved	Sustainability professionals have no single guiding logic to support them in decision-making	Berger et al. 2007; York et al. 2016; Haffar & Searcy 2019; Borglund et al. 2023.
Market-led logic	Tensions regarded as either/or questions	Supports prioritizing weight to one dimension, namely the economic dimension, over others	Berger et al. 2007; York et al. 2016; Haffar & Searcy 2019.
Values-led logic	Perception of tensions influenced and guided by values	Supports prioritizing social and environmental dimensions over economic dimensions	Berger et al. 2007; York et al. 2016; Haffar & Searcy 2019.
Holistic logic	Tensions regarded as both/and questions	Supports seeking balance in weight between dimensions	Berger et al. 2007; York et al. 2016; Haffar & Searcy 2019.

Source: Author

Decision-making drivers include tensions, the role of regulation and governance, the domination of the economic dimension to decision-making logic or rather the lack thereof. Due to the large number of different decision-making drivers, the environment where sustainability professionals or decision-makers operate, and the nature of their decision-making, can be characterized as being complex and dynamic influenced by multiple different variables or drivers that all need to be considered. Table 4 connects the academic literature to the aim of the thesis through its research questions.

Table 4. Initial operationalization framework

Main research question	Supporting research questions	Connected theories
What are the drivers behind personal decision-making regarding weighting sustainability dimensions?	What do individuals consider when making sustainability decisions?	The role of regulation, domination of the economic dimension and stakeholder influence.
	How do decision-makers navigate between different choices related to different sustainability dimensions?	Trade-offs, synergies, and interconnected sustainability dimensions.
	What role does personal preference play in the decision-making process?	Causal logic vs. effectual logic. The absence of a single guiding logic.

Source: Author

As we can see from Table 4, sustainability managers consider regulations, stakeholder influence and the powerful role of the economic dimension among others. Based on the literature review, some propositions can be made that will guide further analysis. First, the role of personal preferences may increase due to an absence of a single guiding logic. Second, the role of personal preference may be further highlighted through a struggle emerging between causal and effectual logic. It remains to be seen how the interviewed sustainability managers will approach this struggle between the two dominant logics. Finally, sustainability decision-making presents a challenging and complicated environment for sustainability managers through the presence of trade-offs, synergies and other tensions that result from the interconnectedness between sustainability dimensions characterized by the multi-criteria decision issue of competing and often contradictory demands. As resources are rarely infinite, tensions may take the form of primarily trade-offs rather than synergies in most cases. This may pressure sustainability managers to prioritize certain dimensions rather than seek balance through applying synergies. Next, this thesis proceeds to present the research design and outlines how answers to the research questions are uncovered in the process.

3 Research design

This section of the report aims to describe and justify the chosen methodology. To achieve this, this chapter first presents the research approach. Then the discussion proceeds to present how the data was collected. After this the data is further analyzed. Finally, the trustworthiness of the research is evaluated.

3.1 Research approach

Taylor et al. (2016, 14) define methodology as the "way in which we approach problems and seek answers". More specifically Taylor et al. (2016) say methodology refers to the way in which research is conducted. There are two different ways of analyzing the surrounding world in a social science context: quantitative and qualitative research methods (Park & Park 2016, 3). Each method has their own respective goals in addition to their own advantages and limitations. The goal of quantitative methods is to control and predict social phenomena. On the other hand, the goal of qualitative methods is to explore and understand the descriptive accounts and similarities and differences of different social phenomena. (Park & Park 2016, 3–4.)

Park and Park (2016, 3) list multiple characteristics of qualitative research methods. Qualitative research methods are subjective as the researcher interacts with the research. Qualitative research method is well suited for developing theory or discovery whereas quantitative research methods are better in testing a given theory. Thus, qualitative research methods are better suited for the aims of this master's thesis which attempts to discover how sustainability professionals approach sustainability decision-making instead of testing an already established theory.

Taylor et al. (2016, 37–40) note that the research design in qualitative research is often flexible both before and during the actual research process. This means that the research approach may evolve as time goes on. As a result, Taylor et al. (2016, 37) illustrate that many researchers try to start the research process without any specific preconceptions or hypotheses. This can be seen as an iterative research process where research jumps back and forth between theory development, data collection, and data analysis compared to a traditional linear sequence which starts with hypothesizing and continues to testing (Fairfield & Charman 2019, 155). Fairfield and Charman (2019) call this a "dialogue with data". Fairfield and Charman (2019, 156) describe iterative research as being well known

for assisting theory development instead of theory testing. As a result, iterative qualitative research is well suited for the aims of this reports, as the goal is discovery.

According to Cunliffe (2011, 667), focusing on methods alone can hinder research by blinding our vision from observing the world around us. As a result, Cunliffe (2011, 647) stresses the importance of reflecting upon the most fundamental assumptions about the nature of reality (ontology), knowledge (epistemology) and human behavior in forming a "basis for building crafted, persuasive, consistent, and credible research accounts". Morgan and Smircich, (1980, 491) were one of the first to underline the need for understanding and considering these fundamental assumptions that influence the way we perceive the world around us: "Debates regarding research methods in the social sciences are linked directly to assumptions about ontology, epistemology, and human nature". To assist researchers, Morgan and Smircich (1980, 492) provide a typology based on a subjectivist-objectivist continuum that illustrates the different approaches to reality and knowledge. An objectivist approach aims to uncover an "objective" form of knowledge that helps to explain different phenomena through measuring "facts". A subjectivist approach on the other hand, sees reality through the lens of individual imagination. This approach challenges the notion of "objective" knowledge and instead proposes that multiple realities can exist at the same time as everyone interprets their reality in a slightly different way. (Morgan & Smircich 1980, 493–494)

Using the continuum by Morgan and Smircich (1980, 492), this thesis heavily leans on the subjectivist side, due to the focus of the thesis being the individual, subjective decision-making process of sustainability professionals. Cunliffe (2011, 648) criticize this strict subjectivist-objectivist division and call for the need to revise the typology of Morgan and Smircich (1980, 492) to better accommodate recent developments in ontological and epistemological research and better reflect the complexity and plurality between assumptions. As a result, Cunliffe (2011, 654) introduces the "Three Knowledge Problematics". This map expands on the work of Morgan and Smircich (1980) by adding intersubjectivism as another potential approach in addition to the prior subjectivism and objectivism approaches. In addition, lines between the different approaches are blurred in order to communicate "the shifting and fluid nature" between the approaches (Cunliffe 2011, 653). Using the map by Cunliffe (2011, 654), the ontological and epistemological approach of this thesis can be positioned more precisely than before using the subjectivist-objectivist continuum of Morgan and Smircich (1980, 492). The choice of approach falls

somewhere between subjectivism and intersubjectivism due to the focus and nature of this thesis. Intersubjectivism emphasizes relationships and shared understandings between individuals. These "complexly interwoven, actively responsive relationships" are what differentiates intersubjectivism from subjectivism. (Cunliffe 2011, 654–658.) This thesis employs the subjectivism approach which emphasizes interpretations and perceptions of the surrounding environment. Further, the researcher does not act as an outside observer. Instead, the researcher is also an interpreting actor similar to the research subjects embedded in the same world through dialogue. This is known as the double hermeneutic. (Cunliffe 2011, 663.) Decision-making is not a purely social phenomenon. Instead, it mainly takes place solely in the mind of decision-makers. However, decision-making can be influenced by relationships and shared understandings as decision-makers can reflect upon and invite the ideas of others through cooperation in their decision-making. Nevertheless, as the focus of this thesis is on individual decision-making and not group or social decision-making, subjectivism best suits the purposes and context of this thesis. The form of knowledge or epistemology can be either pragmatic or syntagmatic as in theory development. (Cunliffe 2011, 654, 663.) Regarding the nature of reality or ontology, this thesis adopts the possibility of multiple realities existing which are "experienced, constructed, and interpreted in many ways" similar to interpretive approaches to social constructionism (Cunliffe 2011, 656). As individual decision-making is highly dependent on the individual differences and context of the sustainability professional, it is impossible to start to understand it through using positivist epistemology such as numbers and statistical analysis. Instead, in-depth qualitative investigation is better suited for the context of decision-making as the interviewees are influenced by their experience, background, and even morals rather than by pre-defined theoretical knowledge.

In sum, the research process of this report can be seen as more iterative in nature rather than linear. To reach the goal of gaining an insight into the decision-making process of sustainability professionals, data collection, hypothesizing and data analysis were performed simultaneously rather than linearly. This enabled this report to achieve a better level of discovery as the data collected guided the choice of prior academic literature and vice versa.

3.2 Data collection

Each research approach has its distinct advantages and limitations. As a result, the research method should be selected based on the research goal and interests, the circumstances of the environment or people being studied and practical limitations of the researcher. (Taylor et al. 2016, 104.) Further, Taylor et al. (2016, 104–106) suggest in-depth interviewing is well suited when "the research interests are relatively well defined, settings and people are not otherwise accessible, the researcher has time constraints, and finally, the researcher is interested in understanding a broad range of people or environments". This thesis fulfills three out of the four previously mentioned characteristics. The research interest is well defined as this thesis aims to achieve a better understanding of sustainability decision-making, specifically the weighting of sustainability dimensions. Additionally, time constraints are present which limit the choice of other more time-consuming research methods such as participatory observation or systematic quantitative surveys (Bogner et al. 2009, 2). Finally, particular interest is on examining a broad range of different professionals who engage in sustainability decision-making.

As can be seen from the research questions of this essay, sustainability professionals form the focal point of my research. Further, decision-making is at the forefront as well. Thus, we can begin to narrow down the possible data collection methods inside qualitative research. Surveys, focus groups and observations do not suit the purposes of my research questions. The primary reason for this is that decision-making takes place inside the mind of the professionals. As a result, this can be hard to detect or perceive as an outside observer. Furthermore, decision-making is a complex and intuitive process that cannot be easily explained or broken down in a short survey. Thus, surveys do not allow for necessary depth to be achieved in analysis.

The ontological and epistemological approach of this thesis discussed previously also affect the choice of data collection method. Cunliffe (2011, 659) describe interviews being used across different philosophical approaches due to their flexibility to accommodate different aims. For an objectivist ontology and positivist epistemology, interviews provide a possibility to discover through statistical analysis of codes and categories. Alternatively, for a subjectivist ontology and interpretivist epistemology, interviews enable the exploration of various "meanings, perceptions, and interpretations

of organizational members". (Cunliffe 2011, 659.) Therefore, the subjective ontological and interpretivist epistemological stance of this thesis additionally supports choosing semi-structured interviews as the data collection method of choice as it best facilitates the investigation into the individual reasoning of sustainability professionals.

In addition to well supporting the aims of this report, Bogner et al. (2011, 2) list many other benefits of expert interviews which have accelerated their rise of becoming one of the most popular research methods in social research. Expert interviews are a very efficient and concentrated method for gathering research data especially when experts are seen as "crystallization points" condensing practical insider information efficiently into one place. This makes conducting research easier and faster according to Bogner et al. (2011, 2). Other benefits raised by Bogner et al. (2011, 2) also include wider access to the institutions of experts where other potential interviewees may be located.

Qu and Dumay (2011, 243) divide interviews into roughly three groups depending on the extent of structure or standardization: structured, semi-structured and unstructured interviews. Furthermore, Qu and Dumay (2011, 241) connect the different interview methods to three different theoretical perspectives: neopositivism, romanticism, and localism. The semi-structured interview comprises of prepared questions directed by different identified themes in a coherent and systematic way including probes that try to evoke more elaborate answers. The semi-structured interview method was chosen as it allows for flexibility, accessibility and is often the most effective means of gathering information. (Qu & Dumay 2011, 246.)

Table 5 presents the final operationalization framework for this thesis. It expands on the initial operationalization framework seen in Table 4. The final operationalization framework illustrates how the identified themes relate to the sub-research questions and to the main research question. The first theme of the interview identifies what considerations sustainability professionals reflect upon before making a decision. The purpose of the second theme is to focus on the multi-criteria decision issues or how decision-makers navigate between different choices with different, often contradictory outcomes to the different sustainability dimensions. The third and final theme seeks to determine what role does personal preference play in the decision-making process. The identified themes are directly connected to the interview questions due to the research question being descriptive in nature. Finally, Table 5 connects the final operationalization

framework to data analysis through the addition of initial codes. As a result, it displays what initial codes seen in the following data analysis subchapter correspond to each research question and main theme of the interviews.

Table 5. Final operationalization framework

Main research question	**Supporting research questions**	**Connected theories**	**Main themes**	**Initial Codes**
What are the drivers behind personal decision-making regarding weighting sustainability dimensions?	What do individuals consider when making sustainability decisions?	The role of regulation, the domination of economic dimensions, stakeholder influence	Considerations behind sustainability decisions	1A. 1B. 1C. 1D. 1E.
	How do decision-makers navigate between different choices related to different sustainability dimensions?	Trade-offs, synergies, and interconnected sustainability dimensions	Navigating between sustainability dimensions (multi-criteria decision issue)	2A. 2B. 2C. 2D. 2E.
	What role does personal preference play in the decision-making process?	Causal logic vs. Effectual logic. The absence of a single logic.	The role of personal preference	3A. 3B. 3C. 3D.

Source: Author

Bogner et al. (2011, 103) introduce the problem of sampling when conduction interviews stating that there is no clearly defined pool of experts from which to choose from. Further, the potential expert status of the interviewee is tied to the field of research and research goals (Bogner et al. 2011, 103).

Four sustainability experts were interviewed for the purposes of this thesis due to strict time and resource constraints. Experience regarding sustainability and possessing sustainability roles in companies within the same general industry where the most important choice criteria for sampling interviewees. This way the data from the interviews can be better compared if the industry is as similar as possible. All four interviewees work

in companies that produce some sort of product. The manufacturing industry was chosen as the interviewees would share the multi-criteria decision issue discussed in the literature review. Thus, sustainability professionals from other industries such as consulting, services, and transportation were excluded altogether.

The four interviewees chosen for this thesis can be seen as prime examples of experts due to their extensive expertise on the topic of sustainability. Table 6 introduces the chosen interviewees by illustrating key characteristics such as experience, role and industry.

Table 6. Interviewee sample characteristics

Interviewees	**Experience working in a sustainability environment**	**Role**	**Industry**
Interviewee 1	5–10 years	Sustainability Manager	Consumer goods
Interviewee 2	0–5 years	Sustainability Specialist	Production
Interviewee 3	15–20 years	Chief Sustainability Officer	Production
Interviewee 4	5–10 years	Sustainability Manager	Consumer and business goods

Source: Author

The interviewed experts share nearly 30 years of experience working in a corporate sustainability environment. Additionally, the experts hold sustainability roles in different levels of an organization like for example Chief Sustainability Officer, Sustainability Manager and Sustainability Specialist. This resulted in a comprehensive understanding as different perspectives from different organizational levels were included in the data. The interviews were conducted as remote interviews on the Zoom-platform. This enabled interviews to be done with experts in any location. The interviews lasted between 30–45 minutes.

3.3 Data analysis

Lester et al. (2020) describe the qualitative analytic landscape as being vast and diverse, consisting of multiple different methods and approaches. As a result, conducting qualitative data analysis can be a difficult and daunting task. Lester et al. (2020, 96) use the definition of qualitative data analysis by Anfara et al. (2002) “bringing meaning to a data set” where the qualitative data can take multiple forms ranging from images, observations, interviews and conversational data. Furthermore, Lester et al. (2020) note that qualitative data analysis can take multiple different forms due to a particular field,

methodology, research tradition or theoretical perspective and that here is no single correct way to analyze qualitative data.

As a result of the complexity of the field of qualitative data analysis, Lester et al. (2020) offer thematic analysis as an effective starting point for qualitative analysis. This is argued through the high level of theoretical flexibility offered by thematic analysis. Additionally, thematic analysis can potentially be used as a purely analytic method rather than a methodology which many of the qualitative approaches are. (Lester et al. 2020.) Braun and Clarke (2006) say thematic analysis is a poorly defined yet commonly used qualitative analytic method. As a result, Braun and Clarke (2006, 79) define thematic analysis as a "method for identifying, analyzing and reporting patterns (themes) within data". They further argue that thematic analysis can be used to construct a deep analysis that provides valuable answers to specific research questions.

Nowell et al. (2017) discuss the advantages and limitations of using thematic analysis. Firstly, as thematic analysis is highly flexible, it can be easily modified to fit the needs of individual research studies by offering a detailed, rich, and complex explanation of data. Secondly, it is an accessible form of data analysis, as it does not require deep technological or theoretical knowledge of other qualitative approaches. In sum, it can be easily grasped and learned with few instructions and procedures. On the other hand, limitations do exist. First, there is a lack of substantial literature about thematic analysis when compared to other popular method such as grounded theory, ethnography, and phenomenology. This can cause many researchers to feel unconfident when performing a rigorous thematic analysis. Third, the flexibility of thematic analysis can lead to inconsistencies and incoherence when developing themes based on the empirical data. (Nowell et al. 2017.)

Fortunately, there has been more recent research giving guidance on how to conduct thematic analysis practically, most notably the seven phases of conducting thematic analysis outlined by Lester et al. (2020). According to Lester et al. (2020), these phases are well-suited for the purposes of thematic analysis. This seven-phase data analysis structure was used as guidance in the analysis of empirical data from the interviews in this thesis. The seven phases were modified to an extent, to better fit the nature and research objectives of this thesis.

Phase one of the thematic analysis consist of preparing and organizing the data for analysis according to Lester et al. (2020). In practical terms this means gathering all the video or audio files into one place. As a result, I formed a single file from where all the interviews can be effortlessly accessed.

Phase two of the thematic analysis consists of transcribing the data. Transcribing the data can feel like an arduous and sometimes overwhelming task. As a result, many outsource the task of transcription. (Lester et al. 2020.) While this may be necessary in cases with overwhelming amounts of data to be transcribed, Lester et al. (2020) suggest researchers to transcribe their data themselves whenever possible as it enables the opportunity to familiarize yourself with the data straightaway which is beneficial when it is time to analyze the data further along. As this thesis included four interviewees, the amount of data to be transcribed is not too overwhelming. As a result, I transcribed the data myself which enabled the processing of the data right from the start as Lester et al. (2020) point out.

Phase three consists of becoming familiar with the data. This can be thought of as light or initial analysis where preliminary notes can be made based on the data. These initial notes can and will often impact the more detailed analysis later. This is where limitations and gaps in collected data can be already identified. As a result., these limitations and gaps can be addressed in following interviews. (Lester et al. 2020.) I made a series of small changes after every interview to my interview structure. These changes had mostly to do with inserting more specific prompts in specific places that would result in more detailed answers and changing the order of the questions to enable better transitions from theme to theme and question to question.

Phase four of the thematic analysis has to do with memoing the data. During the review process, it may be helpful to produce memos that try to explain initial reflections regarding the data and any emerging thoughts or interpretations. Memos act as an invitation for further analysis. (Lester et al. 2020.) This phase is where patterns started to emerge between the answers as the interviews progressed. Furthermore, I made notes or signposts to which I could return to when it was time for deeper analysis regarding where I saw connections to the prior literature in the interviews.

Phase five has to do with coding the data. A code can be seen as a short, descriptive word or phrase that assigns meaning to the data according to the research goal or aim. (Lester

et al. 2020.) Lester et al. (2020) suggest dividing the coding phase into roughly three smaller phases. In the first coding phase, the bulk of the data is scanned, and sections of data are highlighted of higher importance. The aim is to reduce the amount of data into a smaller and more digestible state. In the second phase, we can return to the passages which were assigned codes to in the first place and assign new codes. At the second phase, the codes start to rise to a higher level of deduction as the concepts or ideas are reflected more closely to the focus of the study. Statements, experiences, and reflections are connected to the study's aim or analytic interest. In the third phase, the coding reaches the highest level of deduction where direct connections to the study's conceptual or theoretical ideas are made. (Lester et al. 2020.) These three phases of coding helped in reducing the amount of data in a significant and straightforward way. The interviews were rich in examples and detail. Therefore, this coding process proved to be useful as the amount of data was reduced with each subsequent coding phase.

Phase six involves moving from codes to categories and from categories to themes. This requires inductive engagement with the data where isolated cases are transformed into larger interpretations. Codes are the smallest piece of the puzzle. It is important to see how the codes are similar and different from each other. This results in forming categories. Then categories are further compared and contrasted to form themes which assign a statement to the different categories. Themes are often tied to the conceptual goals of the study and hence are a result of the research questions. (Lester et al. 2020.) The formulation of codes to categories and categories to themes was quite straightforward thanks to the effective structure of the interviews which divided the interviews into three separate parts according to the sub research questions. The operationalization framework introduced in subchapter 3.2 effectively illustrates this direct connection. As a result, it was relatively straightforward to connect the codes to themes after they were first categorized.

Phase seven comprises the transparency of the analytic process. It is important to present the analytic process in a transparent and verifiable way. One way this can be achieved is through an analytic process map which details the process of moving from codes to categories and categories to themes. (Lester et al. 2020.) Table 7 and Table 8 illustrate my analytic process map illustrating how the codes are connected to different categories and categories to different themes. The article by Anfara et al. (2002, 32) effectively illustrates how a coding map can be formed. Hence, the coding map by Anfara et al.

(2002, 32) was used as a guiding example in forming the coding map for this thesis. As a result, the coding map seen in Table 7 and Table 8 closely follows the structure and form of the coding map outlined by Anfara et al. (2002, 32). However, some slight changes were still made, most notably the code map created contains more information as the codes are more detailed. Therefore, the code map is larger in size. I argue that this change is valuable for the reader as they gain a greater understanding of the codes, categories and themes through looking at the code map.

Table 7. Code map level 1

First iteration: Initial Codes

1A. Regulation of today and tomorrow lays the foundation for most decisions		2A. Sustainability professionals role as protectors of values		3A. Personal preferences guide which problems or issues to tackle first
1A. Regulation and compliance often sets the starting frame of reference		2A. Values dictate which optional sustainability initiatives to take part in		3A. Personal preferences and values help to form a starting point for sustainability work
1A. Non-binding initiatives (e.g. UN Global Compact and Science Based Targets)		2A. A feeling of justice leads the decision-maker forward		3A. Personal preferences influence what decision-making processes are preferred --> Are decisions made alone or through consensus among multiple parties?
1A. Megatrends		2A. Sort problems in order of importance and relevance		3A. Personal set of values and preferences are impactful in choosing the role and company
1A. Strategy and goals of the firm		2A. Daily choices to be made between what dimensions to prioritize in a given circumstance		
1A. Company road maps		2A. Educational background influences which dimensions receive additional attention (Business vs. Environmental Engineering)		3B. Room for personal preferences characterized by catering to one's personality
1A. Aligning work of others inside the firm according to shared goals				3B. Room for personal preferences affects job role (what is done and how)
1A. Performing systematically and goal orientedly		2B. Unilateral decisions without considerations from all parties lead to flawed and unbalanced decisions		3B. Important that the values of the company match personal values --> personal preferences don't lead to internal conflicts
		2B.Weight of dimensions is decided through negotiations with different parties		3B. More room for personal preferences as a sustainability professional compared to many other roles
1B. Different customer types (end users, middle men, suppliers)		2B. The balance of sustainability dimensions is influenced by the strategy, organizational culture and reason for being of the company		
1B. Customer expectations and demands (varies according to customer type)		2B.Who makes the decision in the end? The sustainability professional or their superior?		3C. Differences in sustainability proficiency lead to friction inside the company
1B. Resources at disposal (time of the decision-maker, time of others and available budget)				3C. Knowledge and understanding of sustainability matters reduces friction and opposing views
1B. Market evaluation (actions of competitiors, needs and expectations of customers, differentiation from competition, defining what is relevant for the focal company)		2C. Are customers always willing to pay more for more sustainable products?		3C. Sustainability issues may feel unimportant or pointless if sustainability is not your core competency
		2C. Sustainability is a complex and ever-evolving concept		3C. Less time has to be spent on being a educator if the company is deeply aligned with sustainability in mind
1C. Responsibility towards making profit for shareholders in the short-term		2C. Should one dimension of sustainability be improved at the expense of another?		3C. Drafting info packets, offering help and explaining in a easily understandable way why sustainability issues are important and worth pursuing
1C. When time horizon expands, responsibility and sustainability are highlighted		2C. Reflecting upon company road maps, regulation, customer demands and business models		3C. Missing contextual knowledge about sustainability and its dimensions
1C. How much are customers willing to pay for better sustainability?				
		2D. Arguing for the inclusion of environmental and social dimensions through improved financial performance		3D. Sustainability can lead to changes in processes, products and organizations
1D. Best practices according to scientific evidence		2D. The realities of being a private company in terms of financial results		3D. Workload of colleagues can increase due to higher sustainability focus
1D. Scientific studies and research		2D. All decisions have to be linked to the economic dimension		3D. Change is not always welcomed
1D. Contacting experts whenever possible		2D. Financial performance is not possible on the expense of damaging the individual		3D. Sustainability issues often compete against each other in terms of time and resources
1D. Prior experiences guide decision- making		2D. Can the safety of employees be negotiated?		3D. Differences in approaches to weighting sustainability dimensions are solved through compromises and constant negotiations
				3D. Finding links between the dimensions can help in reaching a common understanding
1E. There is no single place to start decision-making process or single logic to follow		2E. Decision-making processes are guided by the needs of senior management		3D. Differences in attitudes or approaches to weighting sustainability dimensions are rare or even nonexistant in a sustainability focused firm
1E. Understanding the larger picture		2E. Sustainability professional has freedom over the content		
1E. Optimizing the larger picture		2E. Sustainability professional has freedom over the execution		
1E. Applying systems thinking and not only focusing on product or process		2E. Fexibility in decision-making is promoted by having sustainability being valued and respected inside the company		
1E. What is the context? (Defining and understanding the problem clearly before making a decision)				
DATA	DATA	DATA	DATA	DATA

Table 7 presents the initial codes found in the interviews. These are the most elementary forms of codes. Together, they form the base abstract level of analysis. These initial codes are then grouped and refined to form categories thus moving up one abstract level as we can see from Table 8. These code categories are then processed once more to form the highest abstract level and convey how the categories can be applied to the research questions and overall aim of the research. This can be seen as a form of theory building according to Anfara et al. (2002, 32).

Table 8. Code map level 2 and 3

Code Mapping: Three Iterations of Analysis (to be read from the bottom up)

Code Mapping for Personal Decision-making Drivers Regarding Weighting Sustainability Dimensions
(Research Questions 1,2 and 3)

RQ1: Individuals consider multiple different aspects when trying to make better decisions in terms of sustainability	RQ2: A high degree of freedom in decision-making processes enables sustainability professionals to reflect upon their personal values in helping to navigate between different choices related to different sustainability dimensions (multi-criteria decision issue)	RQ3: Sustainability professionals utilize the freedom for personal preferences in their work to make room for values in their decision-making

Third Iteration: Application to Data Set

High degree of freedom in decision-making processes paired with flexible room for personal preferences enables sustainability professionals to use their personal values and preferences as a guide in weighting sustainability dimensions

Sustainability professionals associate personal preferences to personal values which at times argue for going against traditional financial logic and going above and beyond regulation

The more sustainability is integrated into organizational structure, the easier it is for sustainability professionals to seek balance between the dimensions as less time has to be spent on persuasion and educating others

Second iteration: Code Categories

1A. Decision-making drivers can be divided into mandatory and optional	2A. Values guiding action	3A. Can decision-making be purely objective and rational?
1B. Sustainability as a competitive advantage	2B. How integrated is sustainability to the organizational structure?	3B. Personal preferences/values vs. company values
1C. Sustainability vs. competitiveness	2C. Trade-offs emerge between dimensions when decisions are made on what dimensions to prioritize	3C. Sustainability professional's role as an educator
1D. Trustworthy information imperative to make better decisions	2D. Sustainability dimensions are not mutually exclusive	3D. Change management as a facilitator for sustainability
1E. Expanding the scope of analysis and frames of reference	2E. Sustainability professionals exhibit great flexibility in decision-making processes	

Table 7 and 8 effectively portray the decision-making process regarding data analysis of this thesis. It clarifies and presents the analytical process in a transparent way to the reader. This is particularly important as the analytical process can be remarkably difficult to convey to the reader in a transparent way especially through qualitative research methods as the bulk of the research is heavily based solely on the subjective reasoning, deduction and justification of the researcher as described previously by Park and Park (2016, 3) in subchapter 3.1. As a result, the reader gains a better understanding of how the results and conclusions are derived starting from the initial codes seen from the code map.

3.4 Evaluation of the study

This thesis utilizes the evaluation criteria for trustworthiness outlined by Lincoln and Guba (1985) which has been widely cited in qualitative studies. Lincoln and Guba (1985, 300) provide four different criteria which can be used to evaluate research trustworthiness: credibility, transferability, dependability, confirmability.

Credibility is a measure of how well the findings and interpretations that have been made in the study relate to reality (Lincoln & Guba 1985, 296). Credibility is the qualitative equivalent for internal validity or as Lincoln and Guba (1985, 300) coin it the "naturalist's equivalent". Anney (2014, 8–12) describes six different strategies by which credibility can be established: "prolonged engagement in the field or research site, use of peer debriefing, triangulation, member checks, negative case analysis and persistent observation". For example, Anney (2014, 8) suggests that a minimum of 8 months should be at least spent in the field. This minimum time has been achieved as this master's thesis has lasted for a duration of approximately 8-9 months. Furthermore, peer debriefing has been used during the entire duration of this thesis starting from the research plan and during each version of the thesis as the thesis has progressed. Finally, I would argue that this report has achieved the characteristics of persistent observation where gaining detail is at the center according to Anney (2014, 11). As the number of interviews was limited to four, I was able to go more in-depth in my interviews and data analysis compared to if I was interviewing a large number of different informants. Additionally, all the interviewees were exceptionally knowledgeable when it came to weighting sustainability dimensions as they have extensive experience of weighting dimensions through their current role and often long career history. This enabled a plethora of different ideas and

results to be extracted from the interviews. Additionally, the ideas raised in the interviews where of high quality and central to my research questions. The interviews introduced new ideas and perspectives that I had been previously unaware of, thus enhancing the credibility of the results.

Transferability is the extent to which the results of the study can be used to make interpretations or conclusions regarding different contexts (Lincoln & Guba 1985, 296–297). Transferability is dependent upon both the sending and receiving context. It is the responsibility of the researcher to provide sufficient descriptive data to make conclusions of similarity possible. (Lincoln & Guba 1985, 297–298.) Anney (2014, 12–13) suggests two different ways to achieve transferability. First, Anney (2014, 12) elaborates that sufficient description can be achieved by explaining the research process in adequate detail in a way that other researchers can replicate the study using similar conditions in other settings or contexts. Second, Anney (2014, 12–13) suggests doing theoretical or purposive sampling to increase transferability. This involves selecting individuals, groups, institutions as informants based on their specific ability to answer the study's research questions. This maximizes the information to be found from a limited number of informants but limits generalizability on the other hand. In this thesis, I have provided a detailed description of the research process giving necessary details related to the informants, data analysis and context of the study. This helps to replicate this study in other contexts and provide the limits to making conclusions based on this study's results to other contexts. Furthermore, purposive sampling was performed to a high degree as experts of sustainability were purposefully chosen as informants. This additionally clarifies the data collection process and helps to explain the in-depth results. On the other hand, while saturation was met to an extent as the same answers and themes from different interviews started repeating, four interviews still limit generalizability to an extent. This is one key limitation relating to transferability.

Dependability consists of the ability to produce reliable and truthful depictions of the phenomenon by considering factors of instability and factors of phenomenal design induced change according to Lincoln and Guba (1985, 299). Anney (2014) provides practical solutions to increase dependability through an audit trail, stepwise replication, a code-recode strategy, triangulation, and peer examination/peer debriefing. The audit trail strategy calls for an examination into the inquiry process of how the researcher came to the conclusions based on the data available to them. For this to happen raw data, interview

and observational notes, records and other documents collected in the field should be kept for cross-checking. (Anney 2014, 13.) I have stored the exact transcriptions of the interviews with the informants in a separate file. This supports the dependability of the thesis as it provides an opportunity for auditing the research process if the need arises. Furthermore, I did not try to sway or manipulate in any way the informants' answers into any specific direction to confirm or support prior ideas or theories. Instead, the questions were left open-ended intentionally which allowed the informants adequate room to answer in the way they wanted and felt comfortable.

Confirmability looks at the researcher's degree of objectivity regarding the research topic according to Lincoln and Guba (1985, 300). Additionally, Lincoln and Guba (1985, 300) argue that the focus on confirmability should be on the data rather than on the researcher. Thus, the data depicts the degree of conformability. Anney (2014, 15) notes that conformability establishes that the data and interpretations of the findings are not a result of the researcher's imaginations, but rather are clearly the result of the data. Confirmability can be enhanced through an audit trail, reflexive journal, and triangulation (Anney 2014, 15). As stated in the previous paragraph, the raw data of the interview was stored in the way of an exact transcription which supports the confirmability of this study.

Anfara et al. (2002, 30) note that the various types of validities fail to publicly disclose decisions made during the research process to the reader. As a result, Anfara et al. (2002, 31–32) propose using code mapping to better showcase the decision-making process which was introduced in the previous data analysis subchapter. As a result of the code mapping performed in the previous subchapter, the decision-making process is clarified to the reader. This increases the transparency of this study to the reader and supports trustworthiness in addition with the other types of validities discussed in this subchapter. Research integrity was ensured in every step of the research process. Data management, data privacy and ethical considerations were handled according to the guidelines of the Turku University. Informed consent was received, and a data management plan was constructed as a result. No identifiable characteristics were collected from interviewees such as name, location, or the name of the company. Therefore, respondents will be referred to as interviewee 1, 2, 3 etc. in the results of this thesis. This anonymized nature of the respondents enabled the interviewees to give truthful answers even if they seemed unfavorable in public opinion. This would not necessarily be possible if the respondents could be identified due to concerns of conforming to public demands and appearance.

Finally, the transcripts will be deleted after the thesis has been reviewed and graded to reduce the risk of confidential information falling into the wrong hands as stated to in the interviewees in the interview consent form. No AI tools were used in the process of this thesis. Tools found inside of Microsoft Word were used in inspecting the grammar of the thesis and supporting the transcription of interviews. However, the final transcription of interviews was adjusted and verified by hand in the end.

4 Weighting Sustainability Dimensions

The following part presents the empirical part of the thesis. The research goal was to gain an insight into what drivers influence the weighting of sustainability dimensions. Three sub-questions help to provide a more comprehensive answer: (1) What do individuals consider when making sustainability decisions? (2) How do decision-makers navigate between different choices related to different sustainability dimensions? (3) What role does personal preference play in the decision-making process? The results are presented in the same order as seen before.

4.1 Considerations behind sustainability decision-making

The first theme of the interviews had to do with investigating the considerations sustainability professionals make before making a decision. Considerations that were shared between all interviewees centered around regulation and compliance. Therefore, this formed the starting point for all decision-making. Regulation and compliance were seen as mandatory drivers that were considered first above all else and which cannot be negotiated. For example, the Corporate Sustainability Reporting Directive (CSRD) by the European Union was seen as a prime example of how mandatory regulation guides decision-making. This echoes the significant role of regulation and compliance in guiding sustainability efforts described by Gupta and Racherla (2018) and Schader et al. (2016) in the literature review. Further, this additionally supports the notion by Haffar and Searcy (2019, 1) that governance can be seen as a fourth dimensions of TBL model due to its impactful role in swaying sustainability decision-making.

In addition to mandatory drivers like regulation and compliance, interviewees described several optional drivers as well. Sustainability professionals and their firms take part in a wide range of optional initiatives that are not required by traditional regulation and compliance such as the United Nations Global Compact and Science Based Targets initiatives for example. Participation in these initiatives is seen as non-binding. In other words, companies voluntarily take part in the goals, demands and processes set by these optional initiatives. Other drivers introduced by the professionals include megatrends, strategy and goals of the firm, company road maps, and systematic and goal-oriented performance. Therefore, drivers influencing sustainability decision-making can be divided into two main categories: mandatory drivers like for example regulation, and

optional drivers like for example non-binding global initiatives. This is effectively seen in the following quote from Interviewee 3:

> *"There are must-have things and then there are things done by pioneers. The scale of sustainability is ever expanding."*

In addition to the dichotomy of mandatory and optional drivers, a paradox began to emerge between sustainability and competitiveness. Many of the respondents tied sustainability directly to the competitive advantage of firms. As a result, different drivers related to market positioning and competitiveness emerged as important considerations such as different customer types (end users, middlemen, suppliers), customer expectations and demands which are influenced by customer type. While all interviewees mentioned the role of customers in one form or another in their considerations, Interviewees 4, 3 and 1 emphasized their role to a higher degree. Interviewee 4 underlined the role of customers in their considerations to the largest extent:

> *"As a really significant thing, I want to raise the customer requirements. These have been used in a certain way, as a basis for our own commitments for example as members of certain sustainability initiatives."*

Interviewees 3 and 1 come next in the degree to which they highlighted the role of customers in their considerations. Lastly, Interviewee 2 only briefly mentioned the increased interest of customers and other stakeholders of becoming more sustainable as a consideration. As a result, the industry of the interviewees may influence how large of a role customers have in swaying sustainability decision-making. More specifically, how close are customers to the production process. This proximity of customers and the resulting power they have in influencing decision-making is the greatest in the industry of Interviewee 4 as they produce products directly to customers. Next come the industries of Interviewee 3 and 1 where the end user and customers may not be the same, rather their products are sold business to business and used by their employees or customers. Lastly, the industry of Interviewee 2 is the greatest as they apply a core product in multiple different end markets from packaging to building materials. Thus, the end user or end customer is far down the line in the value chain. As a result, the proximity of customers can be seen influencing their respective weight in the decision-making of sustainability professionals. This not only supports the high degree of influence stakeholders have in swaying sustainability decision-making seen from prior literature (Maxwell et al. 1997;

Fischer et al. 2020; Berger et al. 2007; Haffar & Searcy 2019) but it also expands the discussion to include multiple different customer types and their varying demands upon weighting decisions depending on their proximity to the company.

Additionally, sustainability professionals consider the amount and type of resources at their disposal such as time of the sustainability professional, time of colleagues and available budget. Further, sustainability professionals perform different market evaluation practices like for example surveying the actions of competitors, needs and expectations of customers, differentiation from competition and defining what is relevant for the focal company. Thus, sustainability is regarded as a key contributor for the competitive advantage of companies. As a result, this supports the argument of Savitz (2013) and Glavas and Mish (2015, 636) that sustainability can be used to gain competitive advantage and more specifically collaborative advantage with the help of stakeholders as sustainability is closely embedded into the competitive advantage of the company according to most interviewees. However, this opposes to an extent the results of Holden (2012, 8) where little to no meaningful impact was observed toward competitive advantage through sustainability practices in the end.

On the other hand, this positive relationship between sustainability and competitiveness is not always clear as sustainability professionals continuously juxtapose sustainability and financial performance. Interviewee 1 was quick to note that companies in Finland have a legal obligation to produce profits for the shareholders. Thus, financial performance must always be present in every decision. However, the same respondent highlighted that the dominance of the economic dimension is tied to the time horizon in question. Interviewee 1 specified that sustainability is weighted more heavily in the long term than in the short term when the perspective turns more myopic when financial performance attracts most of the attention in decision-making. Interviewee 4 raised an important question that effectively highlights the struggle between sustainability and competitiveness:

> *"Are customers always willing to pay for example for something with a certain price if there is a premium attached? In practice, at the level of words, we are all willing to make really sustainable choices, but then when the time comes time to open our wallets, and especially now during financially challenging times, not everyone is willing to pay extra. Balancing these types of questions is what affects decision-making."*

This example by the interviewee effectively portrays the delicate relationship between sustainability and competitiveness through highlighting the price sensitivity of customers. When more sustainable products are produced with higher prices, some customers may look elsewhere for cheaper alternatives thus hurting the price competitiveness of the company. As a result, sustainability managers are constantly aware of any impact sustainability practices may have on financial performance. As seen in the previous quote, it is these kinds of balancing questions that define sustainability decision-making. Interviewee 3 expands on this by similarly focusing on competitiveness when asked what influences their decision-making:

> *"All aspects related to competitiveness: what is needed in the near future and what is needed later on. There is legislation, predicting the price development of various commodities is really important, as are the customers' sustainability goals. Both us and our customers are guided by the same thought patterns."*

When asked directly if competitiveness is at the core of considerations for sustainability decision-making, Interviewees 1 and 4 responded with a clear yes. This paired with the answers of Interviewee 3, argues for the central role of competitiveness and underlines the relationship between sustainability and competitiveness. Interestingly, competitiveness was not highlighted by Interviewee 2 in their considerations. This may be a result of their relatively low experience compared to the other respondents. Thus, the relationship between competitiveness and sustainability may start to to clarify as sustainability professionals gain more experience and climb up organizational levels where the connection between sustainability and competitiveness can be more clearly seen.

While most deem sustainability to be important, when the time comes to pay the associated premiums of more sustainable products, some may be hesitant and look for cheaper alternatives, thus hurting the competitiveness of firms producing more sustainable products. This "Green Gap" phenomenon is well-studied and well-known in the sustainability literature (see ElHaffar et al. 2020; Gleim & Lawson 2014; and Nguyen et al. 2019 to name a few). Although many reasons exist for the gap between green intentions and the end behavior, the commonly associated higher price of more

sustainable products is the most significant factor (Gleim & Lawson 2014, 503). As a result of its ubiquitous nature in influencing demand, this gap between intentions and actions affects the decision-making of sustainability professionals in most companies that sell products to customers of any type. This gap can also be seen as a form of a trade-off that are common in sustainability as the higher price of more sustainable products may lead to decreased demand. Trade-offs similar to this will be discussed more closely in the following subchapter. In sum, sustainability professionals are aware of this gap existing and keep this is mind when engaging in sustainability decision-making as they are cautious of any increases in the price of products that being more sustainable may bring.

This relationship between sustainability and competitiveness echoes the domination of the economic dimension discussed in subchapter 2.2.1 where social and environmental dimensions and factors are marginalized for the benefit of the economic dimension. Consequently, financial performance was seen to lay the foundation for sustainability for most firms. This struggle between sustainability and competitiveness helps to explain why firms often drift from seeking the intended balance of the TBL model to instead following the Mickey Mouse model and give increased weight to economic dimension seen previously by SANZ, Laari et al. (2021) and Kristensen and Mosgaard (2020).

Trustworthy information was seen as a significant consideration in all interviewees in one form or another. Respondents stated using scientific studies and research, best practices according to this research and seeking advice from experts in different fields and networks in their decision-making. In addition, the prior experiences of the professionals were seen as crucial in guiding their decision-making. All these different answers centered around trustworthy information being seen as imperative in making better and more informed decisions. This helped the interviewed professionals increase their confidence by convincing themselves that their decision-making is rational based on data and facts rather than decisions based on intuition. This is connected to the role of personal preferences discussed in subchapter 4.3 where this rational decision-making will be critically examined through the role of personal preferences in decision-making.

The final theme raised in the interviews regarding considerations has to do with the difficult starting point of decision-making. All the respondents agreed that there is no single place to start or a single logic to follow in their decision-making. As a result, all respondents underlined the importance of expanding their scope of analysis and frames

of reference. The respondents introduced different practical ways to approach this. First by analyzing the problem and context. This requires defining and understanding the problem thoroughly before continuing to decide a solution or a way ahead. Second, it is important to widen the perspective to understand the larger picture around the problem and decision. For example, this means not only focusing on the product or process of the company. Third, when all the different parts of the problem are considered, then the problem can start to be optimized. One way this can be done is through applying systems or design thinking according to Interviewee 2. As an example, the same respondent introduced the Double Diamond design model where the decision-maker moves between expanding and condensing the frame of reference in four phases of decision-making process: discovering, defining, developing and delivering:

> *"We start with the problem through broadening the scope of analysis. Then we'll make the scope smaller and return to the problem. Only after this can we begin to find and come up with solutions and reach a result later on. This is what I try to keep along in my decision-making."*

Thus, decision-makers may engage in both systems and design thinking. Both enable a more comprehensive perspective to be achieved through the simultaneous use of expanding and condensing the scope and level of analysis. This evokes a sense in the professional that all aspects have been uncovered and considered before making a decision, thus additionally enhancing confidence and the feeling of a rational decision-maker.

In sum, sustainability decision-making does not happen in a vacuum. Instead, sustainability professionals consider a wide range of different aspects when trying to make better decisions in terms of sustainability. Professionals have little to no option than to follow mandatory drivers, regulation seen as the most significant. This often lays the foundation and starting point for decision-making due to limiting the risk of fines and penalties. These mandatory drives are then complemented with optional drivers which are non-binding. These optional drivers often reflect a pioneer status on the companies pursuing them as they go above and beyond the requirements of regulation. Sustainability professionals supplement their decision-making process with trustworthy information and different systems and design thinking features to address the lack of a guiding logic in

their work. This increases confidence in the professional as being a rational decision-maker when they have some sort of external aid to guide their work.

4.2 Navigating between different sustainability dimensions choices as a decision-maker

The second theme of the interviews had to do with investigating how decision-makers approach and resolve the multi-criteria decision issue characterising the work of a sustainability professional seen in prior literature. While most interviewees stated that all three dimensions of sustainability were considered in decision-making, all interviewees agreed that at times some dimensions are prioritized or emphasized over others when asked if the dimensions are truly balanced in their decision-making. Interviewee 1 communicated this clearly and questioned the objectivity of a sustainability professional right from the start:

> *"Well, I can't claim that they are balanced, because I don't think that anyone is capable of such full objectivity. In my opinion, it's a result of practical negotiations. For example, I may have a strong feeling that we should do what is enough based on science. Let's take climate issues as an example. The message of climate science is very clear that at what pace emissions should be reduced. So, is it a starting point or is it something that we can negotiate and even set a less ambitious goal due to financial reasons?*

Interviewee 2 agrees that some dimensions are prioritized over others even though all dimensions are considered when asked if the dimensions are balanced in their decision-making:

> *"Most of all, the environmental dimension, just because of my role. We have thought that other functions have more of the social side and of course the economic dimension cannot be forgotten in the company. – Yes, it* [environmental dimension] *becomes the most important thing in my case.*

Interviewee 3 communicates a similar message when asked about the balance of sustainability dimensions in their decision-making:

> *"Well, traditionally the environmental dimension has been more in the general consciousness. – The environmental dimension goes a little further* [compared to the other two dimensions]*".*

Therefore, it appears sustainability professionals engage in constant negotiations between their own objectivity and different parties in determining what dimensions to prioritize and give additional weight in decision-making. This brings us to how sustainability professionals choose what dimensions to give additional weight to which will be explored in the following subchapters.

4.2.1 Values guiding action

A recurring theme amongst the answers of respondents were their personal values guiding the actions they take, and as a result their decision-making. For example, sustainability professionals see themselves as protectors of certain values inside of companies. When asked why they give additional weight to certain dimensions, Interviewee 1 said that the reason for this is that these dimensions are underrepresented in the decision-making of others, and as a result they see themselves as having a distinct responsibility, due to their role as a sustainability professional, to prioritize these often ignored dimensions in order to bring balance between the dimensions in the larger decision-making of the firm. Interviewee 4 elaborated that the values of the firm and decision-maker are instrumental in deciding what optional initiatives they want to be involved in. As a whole, a greater sence of justice can be seen leading the sustainability professional forward illustrated by Interviewee 1:

> *"I represent the environment and the social side, and of course, personally, I think a lot from the point of view of justice. Whether it's the environment or the social side, I think it is all about justice. For example, thinking about future generations, my sense of justice on a personal level then guides the decision-making as to what kind of solution I propose."*

Personal values and feelings of justice guide what the decision-maker sees as relevant to the decision. It came as no surprise then that all the interviewed professionals deemed knowing what is relevant as imperative when weighting sustainability dimensions. When asked how often sustainability professionals have engaged in weighting or prioritizing different dimensions, a majority described it as being a daily occurrence. Sustainability

professionals are met with daily choices of what dimensions to choose over others. Thus, sorting problems in order of relevance and importance is key as resources such as time, energy and budget are limited. Therefore, possibilities are limited, and choices must be made regarding where to direct these essential and limited resources. Multiple different tools were mentioned in the interviews on how to determine what is relevant and worth pursuing such as company road maps, strategic goals and stakeholder demands. Company guidelines or stakeholders are not the only sources of determining relevance as Interviewee 3 drew parallels between questions of relevance to questions of values:

> *"Knowing what is essential or the order of importance is important. In other words, they are value questions in a sense, sometimes difficult, but the most important thing is that truly the right things are on the list of things to be promoted, so then all of them can be promoted according to what can be done."*

Thus, values can be seen as influential in determining what is relevant and assist in classifying issues in order of importance. While values are seen as influential in the decision-making of respondents, this does not follow the traditional values-led logic outlined by Berger et al. (2007), York et al. (2016) and Haffar and Searcy (2019) in the literature review as economic criteria and shareholder value were not marginalized altogether. Rather, values were used as guidance while at the same time maintaining economic criteria and financial performance. As a result, traditional values-led logic fails to adequately describe how sustainability managers may apply their values in decision-making. The results of this thesis suggest that while values are instrumental in guiding decision-making, they are not the only factor leading sustainability managers forward. Thus, this thesis supports the view of Borglund et al. (2023, 72) that the multiple different sustainability logics combine and connect in a complex and ambiguous way.

The emergence of values begins to introduce the argument against the rational decision-maker by offering another side to the discussion: personal values influencing decision-making. We will once more return to this this point in subchapter 4.3.1 when personal preferences are introduced into the discussion.

Interviewee 1 raised an interesting point of how their educational background influences which dimensions receive additional attention:

> *"Yes, they* [sustainability dimensions] *are all present, but I don't have a background in economics, so I don't think so strongly about the financial side. I approach this in a way that there are people inside the company who have a stronger tendency to think about those economic effects. So, then my focus is more on the environmental side and in the social side that then brings balance to the bigger picture."*

Here we can see the effect of education in guiding values. The respondent stated that due their educational background being from environmental engineering rather than from traditional business studies, they tend to prioritize social and environmental dimensions over the economic dimension. According to the professional, the goal of this is to achieve better overall balance between the dimensions. Nevertheless, this quote effectively demonstrates the influence of educational background in guiding their weighting decisions. Thus, the educational background can be seen as having major influence in molding the values of their graduates. These values then go on to impact what sustainability dimensions they deem most important as seen in this subchapter. This educational background is shaped and molded in educational institutions like universities for example. This potential influence of educational institutions in molding the values sustainability professionals offers a valuable possibility for future research.

4.2.2 How integrated is sustainability to the organizational structure and strategy of the firm?

The level of integration between sustainability and organizational structure was identified as a major characteristic influencing how sustainability professionals navigate between sustainability dimensions. The level of integration between the two can be seen in multiple ways. First, it impacts how inclusive the decision-making is in inviting different perspectives and opinions to the decision-making process. Interviewee 1 effectively raised this issue:

> *"The unfortunate reality is that the decision-making often takes place in different forums where everyone that the decision concerns are not represented, in which case nonoptimal decisions are made. As a result, decisions do not take place in one place where there would be the best information available."*

Thus, it is important to include different people with different expertise into the decision-making process. Otherwise, unilateral decisions without consideration from all parties can lead to flawed and unbalanced decisions. Interviewee 2 elaborated on this point by stating that a lot of work has been done to include the sustainability perspective into every decision regardless of function and business process:

> *"This is one thing where a lot of work is done to get every business function involved in the process so that no matter what business case it is, there would be the sustainability aspect also taken into account."*

Therefore, regardless of what case or what function, sustainability will not be forgotten according to Interviewee 2. In sum, the weight of dimensions is decided through negotiations with different parties. Additionally, the balance of sustainability dimensions is influenced by the strategy and organizational structure of the company as seen in the next quote by Interviewee 3:

> *"Where does sustainability live? Sustainability must live in the company's strategy and if it cannot live there, then it lives in the economy, but sustainability does not live in communication."*

As a result, if sustainability is integrated effectively into the very DNA of the organization, striking a balance between the different dimensions may be easier, as decisions will be made with sustainability already in mind. As a result, the sustainability professional will have to spend less prioritizing the social and environmental dimensions in order to balance against the dominance of the financial dimension inside the company. This also relates to the role of the sustainability professionals as being an educator inside the company which will be discussed more closely in subchapter 4.3.

Finally, the core mission or the industry of the company sways the sustainability professional's weighting of dimensions. Interviewee 4 underlined the importance of analyzing where the largest impacts on the society are:

> *"Where are the biggest impacts? You must understand in what kind of business field you operate and when we operate in a field where we produce goods for the world that have some kind of impact first when they are made, the biggest impact when they are used and then at the end of the*

> *life cycle some kind of impact. Hence, the most significant perhaps of those three traditional pillars is the environmental dimension on my part."*

Thus, it is important to know what the largest impacts in any given business sector are. These impacts will range from business sector to sector. As in the case of the previous sustainability professional, their company is involved in producing consumer and professional lighting fixtures that generate the largest sustainability impact during the use of the product in its life cycle which prompted the sustainability professional to focus their attention to the environmental dimension. Therefore, the business sector or field of the company can be seen as a significant driver for weighting sustainability dimensions.

While support was not found for the traditional values-led logic in the previous subchapter, the social values-led logic outlined by Berger et al. (2007) offers some possibility for comparison in this subchapter. Berger et al. (2007, 141) describe how social values-led logic calls for CSR to be integrated into the daily operations of an organization in the form of an "organization's lifeblood". Further, Berger et al. (2007, 141–142) see this kind of an organization as a hybrid organization merging for-profit and non-profit together. Additionally, Haffar and Searcy (2019, 24) direct focus on the "embeddedness" of a firm's core mission and values in affecting tension perception. As the integration of sustainability into the organizational structure and mission is seen as instrumental in guiding weighting decisions, this thesis supports the previous literature to an extent. As a result, aligning for-profit and non-profit activities in terms of sustainability is not only possible, but highly desirable as it will ease seeking a balance between sustainability dimensions. As the level of integration between sustainability, organizational structure and mission inside an organization is a novel driver not previously seen in the literature review, direct and further comparisons to prior research are not possible.

4.2.3 Trade-offs emerge between dimensions when decisions are made on what dimensions to prioritize

The high probability of sustainability professionals encountering trade-offs between the dimensions seen in the literature review echoed in the answers of most interviewed professionals when asked if they had encountered situations where not all the dimensions could be balanced in their decision-making. Trade-offs introduced by respondents ranged

from manufacturing practises to price differences in the end product, but they all centered around the multi-criteria decision issue discussed in the literature review where sustainability professionals struggle with different, often contradictory, outcomes to different sustainability dimensions. Sustainability professionals continuously ask themselves should one dimension of sustainability be improved at the expense of another. Interviewee 3 raised an example of a trade-off relating to manufacturing processes:

> *"In the case of industrial manufacturing, energy use may increase because of let's say an improvement in the recycling of chemicals. Which is better? Should we reduce the use of energy, so that the recycling rate of chemicals would be lower, and it might affect eutrophication or acidification, or should we add a little to the carbon footprint, which is a result of higher energy use but reduces acidification and eutrophication?"*

As seen from the quote, trade-offs can even happen inside the same dimension, in this case inside the environmental dimension. A reduction in energy use can increase eutrophication and acidifications of water bodies through less intense chemical recycling. As a result, this supports the notion that trade-offs can happen inside single dimensions seen in prior literature (Tarne et al. 2019, 531). Additionally, trade-offs arise between dimensions as well as described by Interviewee 4.

> *"We manufacture our products in the Far East, which enables us to produce products that people are willing to pay for at that given price level. Would it be more ethical then if we manufactured in Finland, but no one is willing to pay for it? It is these kinds of problems and discussions."*

Thus, producing the most sustainable products may not serve the best interest of the company as customers may not always be willing to pay more for more sustainable products. Therefore, a trade-off can be seen between the economic dimension and the other two sustainability dimensions. Furthermore, the dominance of the economic dimension and the fragile balance between the dimensions discussed in subchapter 4.1 can be seen to repeat here also. This additionally supports sustainability being regarded as a complex and ever-evolving concept that many sustainability professionals struggle to navigate due to emerging trade-offs.

What then helps sustainability professionals make sense of this complexity and guide them forwards when trade-offs emerge? When asked how sustainability professionals

decide what dimensions to prioritize when the time eventually comes, different elements surfaced such as company road maps, regulation, customer demands and business models. In the end, when it comes down to making a difficult decision, professionals may resort back to the economic dimension as communicated by Interviewee 4:

> *"In the end, because we are a company and a profit-seeking company, yes, the financial point of view is ultimately what decides, but of course within reason of certain issues."*

Hence, sustainability professionals must make the difficult decision according to the best interest of the company in mind. In many cases, this requires safeguarding the financial performance above all else, in order to protect the competitiveness and ensure the future of the company. Once this financial performance need has been ensured, are then the sustainability professionals able to focus on other issues and other dimensions. This closely follows the notion by Gray and Milne (2004, 73) that financial performance must come first above all else to ensure the survival and future of the firm.

Again, personal values of the respondents became influential in guiding them through the complex multi-criteria decision issue environment as described by Interviewee 1:

> *"Well, I would like to say that I give a little more weight to the environment and social issues, because I feel that others don't give as much weight. Due to my position, I feel like it's my role to defend those values. But then again, I also recognize that I'm not going to propose anything that seems completely unrealistic from a financial point of view, because then it causes interpersonal challenges between colleagues, and it doesn't lead to a constructive discussion."*

Interviewee 4 evokes a similar feeling:

> *"My role in the organization is to highlight social impacts or environmental impacts, because we have other people whose main focus is to take care of the chest* [economic dimension] *– that's my role, being the main voice for making sure that we are really making an impact or changes to the environment and human rights issues."*

As we can see, sustainability professionals are mindful of their own personal values, and see their role as being protectors of values similar to subchapter 4.2.1. These values help to guide themselves in making difficult decisions when trade-offs present themselves. This is particularly notable as trade-offs "are matters of choice" according to Bond et al. (2012, 56). This closely resembles what Interviewee 3 stated in the quote from subchapter 4.2.1 where they were seen connecting questions of relevance to questions of values. Before making this connection between relevance and values, Interviewee 3 stressed the importance of determining what is most relevant when asked how they prioritize dimensions when the time inevitably comes:

> *"This brings us back to the road map thinking where we look at the most relevant impact and make a decision in that direction. Regarding any other variables, they are done as well as possible. In my opinion, the thing that came in second place will remain in second place. Knowing what is essential and relevant or the order of importance is important."*

Interviewee 3 focuses attention on several interesting topics in their quote. Not only is it crucial to have a clear sense of what is most relevant and sort issues in order of relevance when deciding which dimensions to prioritize, but it is also important to commit to the order of importance as Interviewee 3 effectively illustrates. It is desirable that sustainability professionals try not to pursue multiple competing demands simultaneously. Instead, it is more advantageous to choose a single issue and fully commit to it according to Interviewee 3.

In conclusion, it is reasonable that sustainability professionals would analyze trade-offs and make consequent decisions through reflecting upon their personal values. On the other hand, they are simultaneously mindful of the significance of financial performance and are cautious of suggesting and making decisions that would have significant consequences on this performance which may increase tension inside the organization. Finally, determining what is relevant, ranking issues in order of impact and contributing resources accordingly is at the core of solving the multi-criteria decision issues when trade-offs emerge. Next, the discussion will move on from trade-offs to discussing how the sustainability professionals interpret the relationship between sustainability dimensions.

4.2.4 Sustainability dimensions are not mutually exclusive

Even though trade-offs exist between the dimensions and even inside a single dimension, sustainability dimensions are not entirely mutually exclusive. Interviewee 2 directed attention towards the positive synergy between financial performance and other dimensions of sustainability as being used to argue for the case of why other dimensions should be balanced in relation to the dominant economic dimension:

> *"The financial dimension will benefit, because in a way the megatrends, legislation and other aspects guide us in a direction that we must develop our processes to be more sustainable, and customers and other stakeholders are nowadays much more interested in this. So, I always try to argue for the financial dimension through the social and environmental dimensions. – I begin to dissect it through what does the environmental and social responsibility work also bring to the financial side, even if it might seem at first that the financial performance is better in the other solution."*

As a result, arguing for the inclusion of environmental and social dimensions through improved financial performance can be seen as effective strategy to increase sustainability efforts. This resembles the win-win scenario outlined by Van der Byl and Slawinski (2015) in subchapter 2.4.2. Therefore, this helps to justify for the inclusion of environmental and social dimensions into the decision-making process while keeping in mind the realities of being a private company in terms of financial results. Nevertheless, a common feeling can be seen throughout all interviews that every decision must be linked to the economic dimension in one way or another. Even the sustainability professional, Interviewee 3, from the most sustainably oriented company in the interview sample whose whole business model and mission is deeply rooted in sustainability, communicated that:

> *"All our choices must be linked to the economy in the end".*

This supports the dominative role of the economic dimension seen in the literature. Specifically, this aligns well with the central role of the economic dimension acting as a mediator between the other two dimensions pictured by Armindo et al. (2019) in

subchapter 2.2.3. However, limits to this domination can be also seen in the answers of interviewees. Interviewee 4, who stated that the financial point of view is what ultimately decides due to the profit seeking demands in subchapter 4.2.3, was quick to note that there are limits to the dominative role of the economic dimension:

> *"Well, if the business is not profitable, then even the good things can't be done in the end. – Even though I said that the economy comes first, not at any cost however."*

A similar message is communicated by Interviewee 1:

> *"On the social side, there is now a lot of emphasis on human rights issues. As a starting point, it is not possible to make financial results at the expense of the individual taking a hit."*

What Interviewee 1 aims to convey is that financial performance is not achievable by any means necessary, for example by compromising basic human rights. As a result, the safety, health, and well-being of individuals should always be safeguarded no matter the financial cost. Therefore, increasing financial performance is not possible on the expense of damaging the individual.

There appears to be distinct limitations to always weighting the economic dimension more heavily in decision-making in relation to the social and environmental dimensions. More specifically, it appears that some aspects inside dimensions of sustainability are seen as non-negotiable as they must be included despite their cost and effect on the financial bottom line such as individual health and safety. This enhances the understanding of the relationship between dimensions as being also mutually inclusive rather than only mutually exclusive as purely trade-offs would suggest. Therefore, the results of this subchapter support the existence of synergies, in addition to trade-offs, between the dimensions seen in the literature (Van der Byl & Slawinski 2015; Schader et al. 2016; Haffar & Searcy 2017; Gupta & Racherla 2018; Heredia-R et al. 2022). These synergies advocate for their combined use and seeking a balance between the dimensions compared to choosing one or the other as purely trade-offs would suggest. In addition to synergies, this subchapter highlights the non-negotiable nature of indicators inside dimensions, most notably basic human rights and well-being. In sum, sustainability

professionals are mindful of both trade-offs and synergies when making weighting decision between sustainability dimensions.

4.2.5 Sustainability professionals exhibit great flexibility in decision-making processes

The last part of the second theme of the interviews consisted of gaining a sense of the decision-making processes and the room sustainability professionals have to maneuver and adjust these processes to best suit their needs in decision-making.

Most, if not all professionals exhibited great room for adjusting for their preferences in their daily decision-making processes. Their decision-making processes are highly flexible to individual needs. None of the respondents stated their decision-making processes as being entirely rigid without any room for adjusting to personal preferences or circumstances.

Decision-making processes are guided by the requirements set by top management inside the firm. This creates the general boundaries for decision-making process such goals, requirements and deadlines for example. What sustainability professionals have freedom over is the content and execution of the decision-making process. When asked how much the sustainability professionals can impact their decision-making processes, Interviewee 3 had this to say:

> *"Quite a lot. Of course, when you have a company where sustainability has its own position in top management, it already means that that subject area is valued quite a lot, and then expertise in that subject area is also very strongly reflected in decision-making. It relates back to the fact that sustainability cannot reside in communication alone because it is not a communication exercise, but a key element of strategic management."*

This quote effectively showcases the relationship between organizational structure and flexibility in decision-making as the professional highlights the appreciation and attention that sustainability receives inside their company. Flexibility in decision-making processes is promoted by having sustainability being valued and respected inside the company. Other interviewed professionals reflect similar feelings of flexibility which enable them to mold their respected decision-making processes according to their individual situation.

For example, when asked how much room they have for personal preferences in their daily work, Interviewee 1 stated that:

> *"Yes, I feel that I've always had a lot of room for it* [personal preferences], *but it's certainly also a question of character, that I've grown up with it and gotten used to it."*

On the other hand, Interviewee 2 focused on how personal preferences influence the job role and the possibility to shape their responsibilities accordingly:

> *"Yes, I would say that it* [work] *accommodates it* [personal preferences*] quite well. Yes, there is room for it* [personal preferences]. *Well, it* [personal preferences] *has even influenced the work role itself, what it is. And then of course you can also take responsibility for being able to influence what to do and how to do it.*

Interviewee 4 expressed concisely what other interviewees seem to agree with:

> *"Well, maybe more than in many other jobs"*

This high degree of flexibility enables sustainability professionals to solve multi-criteria decision issues with a great degree of independence. As a result, sustainability professionals may exhibit more freedom for personal preferences than many other roles. Thus, the degree of freedom for personal preferences can be seen as a distinctive characteristic of the role of a sustainability professional compared to other roles or positions. These results build upon the work of Borglund et al. (2023) by helping to outline core features that define the work of a sustainability professional. Furthermore, this flexibility additionally underlines the role of personal preferences influencing decision-making of sustainability professionals.

In sum, a high degree of freedom in decision-making processes enables sustainability professionals to reflect upon their personal values in helping to navigate between different choices related to different sustainability dimensions. In addition, this high flexibility in decision-making processes enables room for personal preferences as they influence what kind of decision-making processes the professionals prefer in the first place.

4.3 The role of personal preferences in the decision-making process

This chapter presents the results relating to the third research question and third theme of the interviews: the role of personal preferences in decision-making. This chapter begins by contrasting the rational decision-maker seen in subchapter 4.1 through the inclusion of personal preferences.

4.3.1 Can sustainability decision-making be purely objective and rational?

Subchapter 4.1 introduced a very rational perspective to the decision-making of sustainability professionals. This was a result of sustainability professionals describing themselves as methodological and analytical through relying on best practices from scientific studies and research, expert advice and systems thinking principles which all lead them ahead in decision-making. Subchapter 4.3 takes a different, more critical approach to the decision-making of sustainability professionals, examining the influence of personal preferences in swaying decision-making from rational to more personal.

When asked how much personal preferences affect their decision-making, Interviewee 4 had this to say:

> *"I guess each of us imagines that we are somehow objective and rational decision-makers. But then if you think about it, then yes, it certainly matters in some way at least in terms of which things you tackle first even as you try to do prioritization in some way objectively. Of course, we have legal obligations, customer requirements, what are we committed to and our own other commitments. They are at the top of the list, but there are a lot of things and when you promote many of them at the same time. So yes, it* [personal preferences] *probably affects which things are more interesting to me in some way and give more weight to them."*

Many valuable insights can be gathered from this quote alone. First, it questions the role of a sustainability professional being purely objective and rational. Second, it provides an illustrative example how personal preferences influence decision making: through guiding which problems or issues to tackle first. As a result, personal preferences can be used to help rank issues in order of importance. The need to rank issues in order of importance and relevance emerged in subchapter 4.2.1 where personal values were seen as crucial in guiding action when resources are limited. Therefore, a connection between

personal preferences and personal values can be seen emerging. Other sustainability professionals also associated personal preferences to personal values in a similar way seen by Interviewee 3:

> *"I would find the common denominator from the world of values, which are the values that I have, both in terms of environmental impact and, of course, in terms of social responsibility. I've worked most of my career in the field of environmental effects. That's what has interested me the most as I've been such a nature person since I was little."*

Interviewee 1 elaborated on this connection between personal preferences and personal values:

> *"Yes, it does have a large impact. I feel that this kind of sustainability work really comes from my own world of values and how much you want to take on the role of an activist internally and shake things up, or do you want to try to be a more agreeable person who doesn't cause much irritation and doesn't come up with challenging questions. Is it better that there is a bit of tension or that everyone always comes along comfortably? Maybe it is about finding a balance between the two."*

It appears personal preferences and values help to form a starting point for sustainability work. They help to form the initial frame of reference that sustainability professionals may use to approach problems and decisions akin to a guiding logic that is missing in their field. The connection between personal preferences and values helps to argue why going against traditional financial logic and going above and beyond regulation may be seen as beneficial and worth pursuing. Thus, the role of personal preferences of respondents begins to be highlighted in their decision-making. Personal preferences are no more insignificant as they might have appeared in subchapter 4.1 where informants described themselves as very rational decision-makers. Instead, personal values and preferences are now seen as a cornerstone of decision-making. In sum, the interviewed professionals are seen to display features from both causal and effectual logic, specifically with their different approaches to rationality. As a result, this supports the complimentary nature between causal and effectual logic seen by Sarasvathy (2001), Harms and Schiele (2012), Smolka et al. (2018) and Braun and Sieger (2021). Therefore, a duality of

sustainability decision-making consisting of both rational and personal aspects can be seen to appear.

The absence of a single guiding logic discussed by Borglund et al. (2023, 72) leaves room for personal preferences influencing decision-making. As sustainability professionals do not have a single and shared decision-making logic to depend upon, they supplement this deficiency with the addition of personal preferences. These preferences, or values as many professionals connected the two, guide sustainability professionals ahead similarly to how a dominant logic would.

Personal preferences were also seen to also influence what decision-making processes are preferred amongst the respondents. Do professionals prefer to make decisions alone or through reaching a consensus among multiple parties? As a result, this suggests that personal preferences may influence decision-making processes in addition to the problem-solving style outline by Nummela et al. (2014). Further, some respondents proclaimed that their personal set of values and preferences were impactful in choosing their current role and company. This indicates that professionals reflect and compare their individual personal values to the ones of their company. The significance of this will be explored more in depth in the next subchapter.

4.3.2 Personal preferences/values vs. company values

In subchapter 4.2.5 we saw that all respondents unanimously agreed that their current work allows for a great degree of freedom in adjusting to their personal preferences or personal values. Furthermore, we saw many professionals drawing parallels between the two in the previous subchapter. Thus, room for personal preferences is abundant in the work of a sustainability professional. It is characterized by catering to one's personality or character. Moreover, Interviewee 2 stated that personal preferences can even influence the job role altogether. As a result, the perceived freedom for personal preferences enables them to shape their responsibilities accordingly. This raises the questions of what if the values of the company do not match the values or personal preferences of the sustainability professional?

Luckily, one professional focused on the importance of aligning personal values with the values of the company:

> *"My own world of values is in line with the company's world of values. This is the kind of company where I feel that it is easy to work. There are no such internal conflicts. But what is the company's agenda, then it is the company's agenda and that my own world of values is in line with what is being done."*

As we can see, it is important for this sustainability professional that the values of the company match personal values. When both align, personal preferences or personal values don't lead to internal conflicts. It is a shame that the relationship between personal and company values did not appear in the interviews with other professionals as it was not a focus of the interviews, rather an interesting topic that emerged. As Interviewee 3 was one of the last interviews, the interview guide could not be altered in time to better seek answers for this fascinating topic. As a result, comparison of results is unfortunately not possible. Nevertheless, the answers by Interviewee 3 point to a relationship emerging between personal and company values that sustainability professionals may reflect upon. This offers great potential for further research examining the role between personal values and company values in facilitating sustainability decision-making.

4.3.3 Sustainability professional's role as an educator

The interviews progressed from the level of freedom for personal differences seen in daily work to the experiences of sustainability professionals witnessing different approaches or opinions to the weighting of sustainability dimensions. The sustainability experts were unanimous in that they had all experienced different views when it came to what dimensions should be weighted differently in decision-making. Many sustainability experts highlighted the role of sustainability proficiency, describing that this proficiency can vary depending on what your role inside the company consists of. This is effectively seen in the quote by Interviewee 1:

> *"If the level of proficiency is totally different, for example if we talk about human rights on a general level, many people think that human rights problems happen somewhere, for example in the Far East. Actually, there are a lot of human rights problems in Finland too, and it is a relevant theme for companies even if they operate only inside Finland. I feel that if someone works in procurement and then I point out that we should be interested in human rights, they then think that I am criticizing their work*

> *as in "how come you haven't done something to protect human rights" even though my own interest is to open a discussion and increase understanding, because in my opinion it is completely understandable that the level of knowledge is what it is."*

Here, the sustainability professional states that the risk of misunderstandings is high between employees when sustainability proficiency varies to a large degree between employees. In addition, the expert guides attention toward the sustainability professional role as increasing understanding on sustainability issues inside the organization among other employees. Interviewee 2 agrees on this distinct role of a sustainability professional:

> *"Well to a certain extent, you always have to increase the level of understanding when working with other experts, because their main expertise may not necessarily be in sustainability issues or in circular economy. In a way because of that, some things can seem pointless at first if you don't even know the concept fully. That requires to add a little more understanding."*

Interviewee 2 elaborates on this specific role to spread understanding being one of the purposes of not only the sustainability professional but the sustainability team as a whole:

> *"Yes, it can easily happen without even noticing, because in the past sustainability has not been something that has always been taught in degrees. So, in a way, if you don't have that contextual knowledge in other business functions, it can easily be forgotten in decision-making sometimes. I feel that one of the purposes of the sustainability team is to bring all aspects of sustainability into the decision-making."*

Thus, it is not that the colleagues of the interviewed sustainability professionals intentionally weight certain sustainability dimensions more poorly, rather they simply are not aware of sustainability issues requiring attention in the same way sustainability professionals are. These differences in sustainability proficiency were seen as a major factor leading to increased friction inside the company, thus making it more difficult for the sustainability professional to seek balance between the sustainability dimensions.

Interviewee 2 explains how differences in opinions have reduced due to a better spread in sustainability proficiency across different functions and employees inside the company during recent years:

> *"I feel like it's decreasing all the time. People understand it* [sustainability] *better in all functions and that it's not always necessary to explain why this is important and there may also be situations today where people who work in other roles themselves introduce some good ideas to the discussion that how it could be taken better into account. But yes, it is still often noticeable that we also need to increase the level of understanding."*

Nevertheless, sustainability professionals can assume this role of an educator by drafting info packets, offering help and explaining in an easily understandable way why sustainability issues are important and worth pursuing as noted by Interviewee 4:

> *"I try to make it as easy as possible for other people in our organization. If it's a message that should be forwarded to the suppliers, I'm already trying to get the information package ready, so that when or if there should be some kind of inquiry, the materials are ready as far as possible. Also, I offer help and communicate to others in an easy-to-understand way why this kind of thing is being done and what the point is and why this has been chosen to be promoted."*

This level of educating and persuading others can be tied to the level of integration of sustainability in the organizational structure of a company as indicated by Interviewee 3:

> *"In this company, there is clearly a very strong desire among colleagues to understand more about everything that is part of sustainability. Here, there is an effortless foundation to take the entirety of sustainability management forward, because here there is a lot more demand for it which means that I don't need to keep selling it internally. I have also been in other positions where, in a way, the role of a sustainability expert has consisted more of selling the idea and there hasn't been much willingness or demand for buying it internally in the company. Here it is rather in such a way that every now and then the question comes up: "well can we grow the team and how can we get this thing done now to move forward and to promote this a little more rapidly". Here, it's very much understood the importance of the competitive advantage that comes from the fact that it* [sustainability] *works well on a large scale. There's much more freedom to do."*

Thus, less time needs to be spent on being an educator if the company is already deeply aligned with sustainability in mind as Interviewee 3 compares the need for selling the idea of sustainability in their current organization to their past organizations. Interviewee 3 clearly states that while there is currently no need to educate and persuade others on the need for sustainability, they have had to engage in educating and persuading others in the past. The previous quote presents a unique perspective as the interviewed professional works at a Finnish start-up whose whole reason for being or mission centers around sustainability. The company was formed on the foundation of sustainability: to make packaging more sustainable. This highlights the integration between sustainability and organizational culture. As a result, it provides another possibility to integrate sustainability that promotes balanced weighting decisions in addition to the integration between sustainability, organizational structure and strategy discussed in subchapter 4.2.2. However, as this was the only example of integrating organizational culture and sustainability that emerged in the interviews, it only partly argues for its existence as a decision-making driver. Thus, more research is needed to better uncover and explain this relationship between organizational culture and sustainability in influencing decision-making. Nevertheless, this level of integration between organizational culture and sustainability presented in the previous quote can be seen to enable the sustainability expert to focus their energy on sustainability management rather than convincing and persuading others why certain sustainability dimensions should receive additional weight as was the case with the other interviewees. Hence, this provides an excellent opportunity for comparison. From the quotes from the other respondents seen previously, we can see that much more effort is allocated to increasing the level of knowledge related to sustainability inside the companies. This further reinforces the idea raised in subchapter 4.2.2 of organizational structure impacting the balance of sustainability dimensions and sustainability decision-making.

In sum, a root cause for the lack of sustainability thinking or overlooking the environmental and social sustainability dimensions altogether was identified as being the missing contextual knowledge regarding sustainability and its dimensions in some of the other employees inside the firm. By contextual knowledge the respondents referred to differences in skills, knowledge and aptitude relating to sustainability. Therefore, the missing contextual knowledge about sustainability and its dimensions can be seen as important driver influencing the weighting of sustainability dimensions. Finally,

knowledge and understanding of sustainability matters can be seen to limit friction through reducing opposing views inside the organization. This calls for some sustainability professionals to act as an educator and increase contextual knowledge if sustainability is not effectively integrated into the very DNA of the organization through organizational structure.

4.3.4 Change management as a facilitator for sustainability

In addition to adopting the role of an educator when the need presents itself, sustainability professionals see change management as crucial part of their daily work. As discussed extensively in the literature review and hinted in previous results, sustainability can often lead to significant changes in processes, products and organizations. This change can bring resistance through many ways as pointed out by Interviewee 2.

> *"Increasing sustainability might in a way cause some changes for example to some processes. As a result, it also requires a bit of change management in taking sustainability forward. When the perspective of sustainability is considered, then you also must lead that change in a way that acknowledges that change is not always pleasant in everyone's opinion. It is challenging. You also must lead it in a way that considers the fact that resistance is not necessarily because someone does not want to promote sustainability, but it may be related to the fact that their own workload increases as a result."*

As we can see from the previous quote, the workload of colleagues can increase due to higher sustainability focus. The respondent raised an important point that the resistance towards adopting a more sustainable focus throughout the company may not always stem from a lack of knowledge or aspiration as seen in the previous subchapter. Instead, people may fear change in general and the increased workload that it brings as a result. It all centers around that change is not always welcome. This is why some sustainability professionals devote their attention to change management, to ease the transition to more sustainable practices inside the company. This increase in workload due to sustainability was supported by Interviewee 4 also:

> *"Rarely are people as such against things related to sustainability, at least nowadays. Sometimes I have come across something similar in my work*

> *history where the importance of the topic has been directly laughed at or belittled, but that is not the case today and in my current working organization. What you can come across, in a way, besides the euro* [financial resources], *is the use of people's time, that if we have some things that would add more work tasks on someone's desk, it can result in friction. It is not a surprise if it* [sustainability] *is not part of your core work."*

While sustainability issues may feel unimportant or pointless if sustainability is not your core competency, other factors also limit spreading attention toward certain sustainability dimensions such as the time and effort of employees. Again, from the previous quote by Interviewee 4, we can see that improving sustainability consciousness may increase the workload of employees not directly tied to sustainability. This is a notable point as it generates a more comprehensive view of the tensions related to differences in weighting opinions. As seen in the same quote, sustainability initiatives can increase the workload and time taken to complete tasks compared to previously. As a result, employees may create resistance if their workload increases due to more sustainable practices. Additionally, the impact on the financial performance is continuously at the centre when directing weight to sustainability dimensions, thus further cementing its dominative role in decision-making. In sum, sustainability issues face challenges in terms of time, workload and financial resources as resources are limited. This forces sustainability managers to make difficult choices of what issues to pursue and what issues to abandon. This supports the competitive form of tensions resulting in trade-offs when resource constraints are introduced proposed by (Haffar & Searcy 2017, 502).

How then do sustainability professionals approach these situations of different approaches to weighting sustainability dimensions inside their team or organization? Multiple different practical solutions emerged during the interviews. One solution is through compromises and constant negotiations as presented by Interviewee 1.

> *"You have to be able to discuss things constructively and find the kind of compromise that everyone can commit to."*

Another way to solve differences in weighting decisions is to find links between sustainability dimensions that can help in reaching a common understanding between different viewpoints. This is effectively illustrated by Interviewee 2 when asked how an

agreement can be achieved on what weight each sustainability dimension should receive when differences in opinions emerge:

> *"By trying to find the commonalities between the different dimensions. By showing that if we develop this thing and do it this way from the point of view of the environment, it is better because it reduces these risks and it brings profits or reduces costs. Maybe it's just about trying to find the links between the different dimensions to find the best option or settlement between these dimensions and between different teams and experts."*

Thus, finding a common way forward for weighting sustainability dimensions can be surprisingly difficult due to different and even opposing views. This requires the sustainability professional to find common ground between these different viewpoints. Achieving this common ground and understanding requires back and forth negotiations between different professionals and directing attention to the synergies between dimensions rather than trade-offs.

When interviewing on the differences in attitudes or approaches to weighting sustainability dimensions, the answers from Interviewee 3 were seen to differ from the other three professionals. While most of the interviewed sustainability professionals (Interviewee 1, 2 and 4) revealed that they had experienced differences in attitudes or approaches to weighting sustainability dimensions in their daily work, Interviewee 3 stated them being very rare or even non-existent in their work:

> *"I don't see such a conflicting situation. I see it as more of a mutually inclusive* [both/and] *rather than exclusive* [either/or]. *I can't identify a situation like that in which we would have had to choose between an environmental sustainability issue or a social sustainability issue. To do well, both aspects must be in order."*

From the previous quote we can clearly see that one of the respondents described tensions as "both/and" questions rather than "either/or" questions, thus following holistic logic. In comparison, the other three Interviewees displayed market-led logic features as they approached tensions more as "either/or", thus representing more of a market-led logic. As a result, this thesis supports the observation made by Haffar and Searcy (2019) that decision-making logic influences how tensions are perceived.

While other professionals also highlighted the mutual inclusive relationship between the dimensions, they still encountered differences in views and opinions inside their organization. What separates Interviewee 3 from the other interviewees, is their level of confidence in stating that they do not encounter opposing attitudes or views to what weight each sustainability dimensions should receive compared to the other respondents. This suggests that agreeing on the individual weight is straightforward inside their organization. Interviewee 3 elaborates on this point further:

> *"It probably has to do with the same thing as I said before, that as a sustainable development expert, I've sometimes been actively selling why this should be done, why this thing should be developed, and then we start justifying whether we can get resources allocated and start planning. But here there is no strong need to sell, rather there is more of a desire to learn, to understand and more appreciation for sustainability know-how."*

Thus, disagreements or tensions in determining a weight for each sustainability dimensions are rare and non-existent in a sustainability focused firm as Interviewee 3 represents a unique environment compared to the other 3 interviewed professionals. Again, Interviewee 3 highlights the role of the organizational structure aligning well for sustainability work. This results in experiencing less tensions and makes balancing the three dimensions of sustainability more effortless as seen in the previous two quotes. This further supports the role of organizational structure and mission of the focal company in influencing weighting decisions.

In sum, sustainability brings many changes to how organizations operate, which may seem daunting for many people, especially if sustainability is not part of your core work. As a result, sustainability professionals participate in change management practises to ease the transition to a more sustainable focus by reducing the perception of increased workload and time taken through compromises and constant negotiations with different parties inside the organization. Links between the dimensions can help professionals argue their case and reach an agreement in the end. The need for persuasion and change management is reduced in more sustainability-oriented firms where sustainability is deeply integrated into organizational structure and mission.

5 Conclusions

This section presents the conclusions of the thesis. Theoretical contribution aims to directly connect the empirical results to the prior literature introduced in the literature review. Practical implications center around the recommendations for sustainability professionals weighting sustainability dimensions. Finally, the limitations and suggestions for further research are presented.

In conclusion, the interviewed sustainability professionals consider multiple different aspects when trying to make better decisions in terms of sustainability such as mandatory and optional drivers, sustainability's role and influence in affecting competitiveness, and rational decision-making processes such as best practices and systems thinking. Additionally, the high degree of freedom in decision-making processes enables sustainability professionals to reflect upon their personal values in helping to navigate between different choices related to different sustainability dimensions. Finally, sustainability professionals utilize the freedom for personal preferences in their work to make room for values in their decision-making. This enables the sustainability professional to use their scope of values to assist them in allocating weight to each sustainability dimension similar to a guiding logic that is missing in their occupation. As a result, values help to bridge the gap between decision-making logics and sustainability decision-making regarding the weight of each sustainability dimension.

5.1 Theoretical contribution

The present thesis found support for many of the drivers seen in previous literature. Support was found for the interconnectedness between dimensions as they are not always mutually exclusive. As a result of this interconnectedness, multiple different forms of tensions such as trade-offs and synergies were introduced by the informants. The important role of regulation and governance was repeated multiple times during the interviews as a crucial driver guiding weighting decisions. This supports the message by Schader et al. (2016) and Haffar and Searcy (2019) that regulation and governance can be seen as a fourth dimensions of the TBL model due to its significance in guiding decision-making. The domination of the economic dimension was another aspect that kept repeating in the answers of respondents thus cementing its central role. Moreover, stakeholder influence was also supported in the interviews through distinguishing the

influence of different customer types. The range of stakeholders consisted of governmental actors, imposing regulations, different customer types and employees, who may object to dedicating more time and energy to more sustainable practices.

Not only did the interviews confirm many of the drivers from prior literature, but they also further expanded on them. This can be seen as providing a gradual contribution to prior literature. For example, the dichotomy of drivers into mandatory and optional was a notable addition. As a result, this expands the discussion related to these already familiar drivers through suggesting that some drivers may be seen as more important than others. Other notable incremental contributions to already established drivers include the connection between trade-offs and competitiveness and the mixing of general decision-making logics into both rational and personal components in sustainability decision-making. As many of the respondents expressed concerns over trade-offs impacting financial performance, financial performance and the future of company was often the top priority for most, if not all the interviewed professionals. This suggests a hierarchy of needs between sustainability dimensions, as the economic dimension must be first ensured before diverting attention to other sustainability dimensions. The dichotomy of mandatory and optional drivers seen in subchapter 4.1 further supports this hierarchy of needs inside dimensions. This perceived hierarchy echoes the voices of Gray and Milne (2004, 74) who underline the importance of the financial bottom line in ensuring the survival and future of the company which necessitates additional attention to be first given to the economic dimension before diverting attention to the other sustainability dimensions. For most companies this sustainability hierarchy of needs means first achieving a Mickey Mouse model of sustainability which guarantees the health of the economic dimension before attempting to seek balance between the dimensions and move closer towards sustainability resembling a TBL model of sustainability. The quote by Interviewee 4 in subchapter 4.2.4 illustrates this idea of a hierarchy of needs effectively and concisely: “Well, if the business is not profitable, then even the good things can't be done in the end”.

Additionally, as the interviewed sustainability professionals were seen to display features from both causal and effectual logic, mainly having to do with their different approaches to rationality, a duality of sustainability decision-making consisting of both rational and personal aspects can be seen emerging. This not only supports the mixing of professional logics illustrated by Borglund et al. (2023, 62) but also builds on top of this by suggesting

that sustainability managers simultaneously move between both poles of rational and personal decision-making seen in subchapters 4.1 and 4.3 respectively. This returns us to the complimentary nature and combined use of causal and effectual logic seen by Sarasvathy (2001), Smolka et al. (2018) and Braun and Sieger (2021). The following Table 9 indicates which prior drivers were supported and how they were contributed to through this thesis.

Table 9. Thesis contribution for prior drivers

Decision-making drivers seen in the literature review	Was support found?	Thesis contribution
Interconnected sustainability dimensions create tensions	Yes	A fragile balance between the dimensions can be seen creating tensions that form the bulk of sustainability decision-making
Trade-offs	Yes	Many of the trade-offs described by respondents centered around the threat to the competitiveness of the company → Suggests a hierarchy of demands inside sustainability dimensions
Synergies	Yes	Used to argue for the inclusion of environmental and social dimension into decision-making. Limits the domination of the economic dimension to an extent.
The role of regulation and governance	Yes	Continuously in the mind of sustainability professionals. Supports its crucial role in guiding sustainability decision-making and expanding perspective from solely economic dimension to including other dimensions as well.
The domination of the economic dimension	Yes	Introduced the legal requirement for upholding economic performance in Finnish companies for shareholders. Further, the dominative role is reduced when time horizon is expanded.
Stakeholder influence	Yes	Interest in sustainability is growing and as a result pressure to adopt more sustainable practises is increasing from stakeholders. Expanded the scope of stakeholders by introducing different customer types.
General decision-making logic	To an extent	Respondents stated having no single dominant logic to depend upon in their decision-making. However, respondents were seen to display elements from multiple logic types. On one hand, emphasis on financial performance and customer orientation support causal logic. On the other hand, effectual logic can be observed through efforts to increase awareness and educate consumers, stakeholders, and employees.

Causal logic "Logic of prediction"	To an extent	While no single guiding logic was seen, respondents displayed a similar approach through emphasizing rational decision-making as causal logic.
Effectual logic "Logic of control"	To an extent	At the same time, respondents saw limits to their rationality similar to effectual logic.
Sustainability decision-making logics	To an extent	Instead of having a single dominant logic, sustainability professionals followed different logics and most mixed multiple logics. Furthermore, a duality of sustainability decision-making consisting of both rational and personal aspects can be seen.
Market-led logic	Yes	Three out of the four respondents displayed market-led logic features as tensions were approached from an "either/or" perspective.
Values-led logic	To an extent	While values were seen as influential in the decision-making of respondents, this does not follow traditional values-led logic, as economic criteria and shareholder value were not marginalized altogether.
Holistic logic	Yes	One of the four respondents described tensions as "both/and" questions rather than "either/or" questions thus following holistic logic.

Source: Author

Haffar and Searcy (2019, 24) demonstrate that companies following a market-led logic often see tensions as clear "either/or" questions while companies who follow holistic logic see tensions as "both/and" questions. Additionally, these market-led logic firms see sustainability as not "embedded" into the firm's core mission and values, whereas firms following more holistic logic see sustainability as embedded to the very core of the mission and values of the company (Haffar & Searcy 2019, 24). Interviewee 3 represented this embedded logic closely as sustainability was seen as providing the very essence or the DNA of the organization through their mission and company values. On the other hand, the other three interviewees were seen to portray more of a market-led logic as they approached tensions more from an "either/or" position rather than an "both/and" perspective. As a result, this thesis supports the role of decision-making logic influencing how sustainability managers perceive tensions. This underlines the role of the company's core mission, organizational structure, and the extent to which they are integrated with sustainability in supporting seeking a balance between sustainability dimensions.

Haffar and Searcy (2019, 24) state that firms following holistic logic apply practical tools such as systems thinking and that the decision-making processes are characterized as

“collaborative and iterative” through using continuous improvement and stakeholder feedback. The results of this thesis hint that even sustainability managers following traditional market-led logic may use systems thinking principles and continuous improvement in their decision-making processes. This could be attributed to the mixing of multiple decision-making logics discussed preciously. However, due to the small sample size and short interviews, this thesis did not allow broad exploration into the logic of decision-making in appropriate depth. As a result, the data of this thesis is limited to an extent when it comes applying tools and processes from different dominant logics. Hence, to increase confidence in sustainability managers using tools and processes from different decision-making logics, more supporting evidence is required which future research can help to obtain.

Borglund et al. (2023, 72) stressed the absence of a single dominant decision-making logic in the field of a sustainability professional in the literature review. Through the interviews sustainability professionals are seen applying their personal preferences and values as a practical guide in weighting decisions. Therefore, sustainability managers can supplement the absence of a single decision-making logic with the addition of their personal preferences and set of values. This results in sustainability professionals using their personal preferences and values as a practical guide similar to a dominant logic. Thus, this thesis bridges the gap between weighting decisions and dominant logics through the introduction of personal preferences and values. Furthermore, as elements from both dominant logics, effectual and causal logic, were present in the answers of respondents, potential for discussion exists on the extent of dominance regarding decision-making logics. The dominance of decision-making logic may be tied to level of decision-making in an organization. For example, causal logic may dominate the organizational level of decision-making to a larger extent compared to a personal level of decision-making which could be seen as more effectual as rationality is questioned through the addition of personal preferences and values as a key driver of decision-making. Thus, comparing different decision-making levels regarding dominant logics provides an interesting topic for further examination.

Remarkably, new drivers not previously seen in the literature review of this thesis influencing weighting decisions were also discovered in the process of this thesis. These drivers emerged as noteworthy for the interviewed professionals, but as the literature review did not identify prior studies that classify similar drivers, additional research is

needed to find support and increase confidence in these drivers. Table 10 depicts novel drivers of sustainability decision-making regarding the weighting of sustainability dimensions not previously seen in the literature review. Further, the same table clarifies their significance in motivating weighting decisions.

Table 10. Novel drivers for decision-making regarding weighting of sustainability dimensions

Novel decision-making drivers	**Significance for weighting decisions**
Resource constraints (budget, workload, time and time of others)	Sustainability professionals are mindful of the impact on not only the budget, but also on the workload and time of others when making weighting decisions.
The industry and core mission of the company	The industry and core mission of the company was seen as instrumental in guiding weighting decisions, specifically in determining where the largest impacts are.
The level of integration between sustainability and organizational structure	If sustainability is integrated effectively into the very DNA of the organization, striking a balance between the different dimensions will be easier, as sustainability has been included in the decision-making right from the start.
Sustainability proficiency of colleagues	The missing contextual knowledge regarding sustainability and its dimensions in other employees inside the firm was seen as a root cause for overlooking the environmental and social sustainability dimensions.
Personal preferences/Values	Act as a lens through which sustainability professionals determine importance and relevance, and as a result interpret and solve decisions related to the multi-criteria decision issue.
Flexibility in decision-making processes and room for personal preferences/values in daily work	A high degree of freedom in decision-making processes enables sustainability professionals to reflect upon their personal values in helping to navigate the multi-criteria decision issue. Additionally, the degree of freedom for personal preferences can be seen as a distinctive characteristic of the role of a sustainability professional.
The fit between personal values and company values	When both personal values and company values align, personal preferences/values may lead to less internal conflicts and reduce friction on what weight each dimension should receive.

Source: Author

In addition to discovering novel drivers of decision-making, this thesis contributes to expanding the understanding regarding the landscape sustainability professionals find themselves in. This is particularly valuable as understanding about this topic is limited due to a paucity of research as sustainability managers or professionals are a relatively new occupation or at least a “profession under development” as pointed out by Borglund et al. (2023, 62). Due to the missing contextual knowledge regarding sustainability and

its dimensions inside their company, sustainability professionals at times assume the role of an educator, increasing understanding and sustainability proficiency among colleagues. However, less time needs to be allocated towards acting as an educator if the company is already deeply aligned with sustainability in mind through effective integration between sustainability and organizational structure. Three out of four interviewees (Interviewee 1, 2 and 4) saw a need for increasing understanding through educating others while Interviewee 3 was able to focus most of their time and energy on sustainability management rather than on convincing and persuading others.

Change management was seen as another defining characteristic of the work of a sustainability manager. Sustainability can often lead to significant changes in processes, products and organizations and by extension to increased workloads and time taken to finish tasks. This change can generate resistance in many employees whose main role may not be sustainability oriented. Thus, sustainability professionals devote much attention to change management, as an effort to ease the transition to more sustainable practices inside the company. As a result, sustainability managers should anticipate resistance and be prepared to apply effective change management practices to support the transition to more sustainable practices and reduce tensions and disagreements along the way.

The novel contribution of this thesis can be crystalized into three main sentences. First, the high degree of freedom in decision-making processes paired with flexible room for personal preferences enable sustainability professionals to utilize their personal values and preferences as a guide in weighting sustainability dimensions. Second, sustainability professionals associate personal preferences to personal values which at times help to argue for going against traditional financial logic and going above and beyond regulation. Third, the more sustainability is integrated into the organizational structure and mission of the company, the easier it is for sustainability professionals to seek balance between the dimensions as less time must be spent on persuasion and educating others. As a result, this thesis builds on the work of Tarne et al. (2019) by answering their call to investigate the drivers influencing personal weighting of sustainability dimensions.

5.2 Practical implications

This thesis introduces several practical implications for sustainability managers confronted with the task of weighting sustainability dimensions. The conducted

interviews provide a comprehensive window into the setting and challenges that sustainability managers face on daily basis.

Sustainability professionals see themselves as rational decision-makers but at the same time their decision-making is highly influenced by their personal preferences and set of values. This duality of decision-making in a sustainability context as both rational and personal is a defining feature of the sustainability manager. It is important that sustainability managers are mindful of the existence of both influencing their decision-making as it helps them to reconcile the two often competing demands. On the other hand, personal preferences and values can be used to substitute the lack of dominant logic in their field to guide sustainability managers in their work.

This thesis supports the use of personal preferences and values as a practical guide in weighting decisions for sustainability managers, particularly having to do with helping to sort issues in order of relevance and importance. As a result, sustainability managers can reflect upon their values and personal preferences when making sorting decisions. Consequently, this may create implications to the interaction between personal values and the values of the company. If these set of values do not align, tensions may increase due to increased conflict. On the contrary, when they complement each other, company values can be used to direct sorting decisions. This relationship between organizational and personal levels of decision-making can help form a shared direction inside the company on what aspects or dimensions to weight more heavily than others.

Implications are not only seen for sustainability managers but also for senior management through the significance of mission and organizational structure in influencing weighting of sustainability dimensions. If sustainability is effectively integrated into the mission, organizational structure and even culture of the company, seeking balance between the dimensions similar to the TBL model may be more straightforward. On the other hand, if sustainability is not integrated effectively, seeking balance may prove more difficult and weighting can increasingly drift into the economic dimension from the other two sustainability dimensions, thus resulting in more of a Mickey Mouse model. This can be seen by the different approaches to tensions between the informants as Interviewee 3 from the most sustainably oriented company approached tensions more from a balanced “both/and” standpoint rather than from a partial “either/or” position which was more of the case with the other three interviewees. This highlights the role of the core mission

and organizational structure in providing a foundation for sustainability. If senior management want to support true sustainability, they should ensure sustainability is integrated into the very DNA of the organization through their mission, organizational structure and culture.

5.3 Limitations and suggestions for future research

This thesis achieved answering the research questions outlined at the start of the thesis through the application of semi-structured interviews. However, certain limitations do exist. Four interviews were conducted due to limited time and resources. This is a relatively small sample size. Therefore, this limits generalizability of the results to an extent. For example, the limited sample size may be one reason for why conflicting results were found for example to Holden (2012) who was able to achieve a greater number of respondents using surveys whereas this thesis utilized semi-structured interviews. However, this smaller sample size enabled better depth in data analysis. This limitation is connected to the general limitations seen in qualitative research methods as a whole. Nevertheless, saturation was achieved to an extent in the end after four interviews as the interviewees kept repeating similar themes and issues in their answers.

This thesis interviewed sustainability professionals solely from Finnish firms. Therefore, cultural aspects and differences were not considered. As personal preferences and values are highly individual, their application in decision-making may be influenced by cultural differences to a high degree. Differences could be seen especially between individualistic and collectivistic cultures. As a result, one suggestion for future research would be to investigate if and how cultural differences affect the weighting of sustainability dimensions by comparing weighting decisions in different cultural contexts. The role of culture in swaying personal preferences and by extension the weighting of sustainability dimensions provides several avenues for potential research.

While this thesis highlights the role of organizational decision-making of senior management through the importance of integrating sustainability into all facets of the company, particularly organizational structure, mission, and even company values, in providing an effective foundation for sustainability managers to pursue true sustainability and balance between sustainability dimensions, this thesis focused on personal decision-making of sustainability managers. Thus, expanding on the level of decision-making to focus attention on the role of organizational decision-making in supporting sustainability

provides many valuable possibilities for future research, one of which being the relationship between corporate and personal values.

6 Summary

Sustainability has become a mandatory consideration for firms as it is a fundamental requirement for most businesses through regulation and compliance in the business environment of today. While the need for sustainability is clear, companies and decision-makers seem lost in their practical sustainability efforts. It appears that practitioners struggle with balancing all three sustainability dimensions simultaneously. Instead, they often focus on one dimension, mainly the economic dimension. This creates a divide between the sustainability aspirations and practical sustainability efforts of companies and decision-makers.

The most prominent theoretical framework for sustainability managers is the Triple Bottom Line (TBL) model. The TBL model considers social, economic and environmental factors. The TBL model calls for seeking a balance between the three sustainability dimensions. On the other hand, the practical efforts of companies and decision-makers mostly resemble a Mickey Mouse model of sustainability where the economic dimension receives most of the attention. As a result, social and environmental dimensions receive marginal attention. While general decision-making logics do exist such as causal and effectual logic, sustainability managers lack a dominant logic in their field. Instead, several sustainability decision-making logics, market-led logic, values-led logic and holistic logic, mix and intertwine in complex and ambiguous ways in the decision-making of a sustainability manager.

Previous literature call for the need to investigate the driving forces behind personal decision-making regarding the weighting of sustainability dimensions. Therefore, this thesis builds upon prior research by investigating the drivers behind personal decision-making regarding weighting of sustainability dimensions. This main objective is divided into several sub-objectives. First, it is important to find out what individuals consider when making sustainability decisions. Next, it is valuable to understand how decision-makers navigate between different choices related to different sustainability dimensions. Finally, it is worthwhile to examine the role of personal preference in the decision-making process. Different drivers behind weighting of sustainability dimensions emerged in the literature review.

This thesis approached empirical research through adopting a qualitative research methodology by applying open-ended and semi-structured interviews. Four interviewees from different organizational levels were chosen for the interviews from different manufacturing companies. The interviews were recorded and transcribed afterwards. The data was then analysed and coded using a rigorous combination of thematic analysis and code mapping.

The empirical research supported many of the drivers seen in prior literature. In addition, the results expanded on the prior drivers by providing new insight. For example, this thesis distinguished between mandatory and optional drivers, elaborated on the dominance of the economic dimensions by introducing the legal requirement for upholding economic performance in Finnish companies for shareholders. Further, a duality of decision-making consisting of both rational and personal elements was seen as the interviewed sustainability professionals displayed features from both causal and effectual logic, mainly having to do with their approaches to rationality. In addition to gradual contribution to familiar drivers, this thesis uncovered novel drivers not previously seen in the literature review. These novel drivers of sustainability decision-making include resource constraints, industry and core mission of the company, level of integration between sustainability and organizational structure, sustainability proficiency of colleagues, personal preferences or values, flexibility in decision-making processes and room for personal preferences or values in daily work. Moreover, this thesis expanded the understanding of the work environment of sustainability professionals through identifying key characteristics that help to define their work and environment. Sustainability professionals were seen to assume the role of an educator, increasing understanding and sustainability proficiency among colleagues to increase missing contextual knowledge regarding sustainability and its dimensions inside their company. Additionally, sustainability professionals engage in change management as increasing sustainability can lead to significant changes in processes, products and organizations and by extension to increased workloads and time taken to finish tasks. This change can generate resistance in some employees, who are not directly related to sustainability operations, which sustainability professionals try to alleviate.

The results of this thesis offer practical implications to not only how sustainability managers weight sustainability dimensions and what forces are at play, but also to senior

management trying to seek true sustainability through the influence of organizational structure, mission and even company culture to an extent.

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Appendices

Appendix 1 Interview Guide

1. What is your role in your organization in terms of sustainability?

In this role:

2. Considerations

    a. What does sustainability mean to you in your work?
    b. What issues impact your decision-making in the context of sustainability?
        i. Why are these issues central and what makes them stand out?
    c. Where do you begin when engaging in decision-making in a sustainability environment?
    d. What do you use as a guide to help in your decision-making?

3. Multi-criteria decision issue

    a. What dimensions of sustainability are present in your decision-making?
    b. Are all sustainability dimensions considered equal or given equal weight in your decision-making?
    c. In your role, have you encountered situations where all dimensions of sustainability cannot be treated equally in decision-making?
    d. if yes:
        i. how did you decide which dimensions to give additional weight (priority) in your decision-making?
    e. if no:
        i. how do did you balance different dimensions simultaneously when tensions emerge between different decisions?

    f. To what extent and how have you utilized giving different weight to different dimensions in your decision making?
    g. What kind of decision-making processes are you involved in?
    h. How much can you impact these processes?

4. Personal preference

    a. What is your background in terms of sustainability?
    b. How do you see your personal preferences influencing your decision-making?
    c. How much room do you have in your work and decision-making for personal preferences?
    d. To what extent have you experienced differences in attitudes or approaches to the different dimensions of sustainability in your team/company? (opposing views to weighting dimensions)
    e. How do you reconcile these differences and agree upon a shared vision for the weight each dimension should be given in decision-making between your team?