

Managing Corporate Sustainability paradoxes: An exploration through a TPB lens.

Bataillard, Carole
ISC Paris, campus d'Orléans
cbataillard@iscparis.com

Résumé :

This research analyses how a group of management students react when faced with a Corporate sustainability paradox. As research shows that organisational actors have difficulties implementing sustainable activities beyond the business case for sustainability (Barnett et al., 2021), we posit that we need to better appreciate the way the generation arriving into the workforce understand these issues. While these tensions are becoming increasingly urgent to resolve, the strategic resolution of these tensions remains understudied (Hahn et al., 2015). Drawing on the Theory of Planned Behaviour (Ajzen, 1985) and Paradox Theory (Pool & Van de Ven, 1989), this research aims to better understand the dynamics of corporate sustainability tensions' resolution in order to help practitioners deal with these challenges and to add to the line of research regarding the integrative view of Corporate Sustainability as well as Paradox theory. In particular, it examines the underlying dynamics related to the intention to choose a type of strategy to try to manage corporate sustainability paradoxes among management students. The research provides new insights into the factors involved in the process of resolving corporate sustainability tensions and the reasons why individuals switch to alternative paradox strategies. The research suggests that there will be no radical change in decision-making in favour of corporate sustainability.

Mots-clés : Corporate Sustainability; Strategy; Paradoxes; Theory of planned behaviour; Integrative view

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INTRODUCTION

A major challenge for corporate sustainability research and practice is how to manage the competing and interconnected tensions which it brings about (Sasse-Werhahn & Bachmann, 2020; Van der Byl & Slawinski, 2015). Tensions can often be attributed to the simultaneous management of interconnected objectives and the difficult equilibrium of integrating extra-financial objectives into business decision-making. Notably, research shows that the dominant behaviour in Corporate sustainability decision-making is to prioritize economic performance over environmental and social concerns, and that it reduces the beneficial social impact of Corporate sustainability (Barnett et al., 2021). Other tensions emanate for example from the different timelines sustainability imposes on business activities as well as the integration of resiliency (Hahn et al., 2015). These tensions are linked to perceptions and cognitive processes that we contend we should strive to understand to overcome them (Hahn et al., 2015).

But however the need there is to better understand this capacity to simultaneously integrate all three corporate sustainability dimensions, calls to address corporate sustainability tensions (Hahn et al., 2015; Margolis & Walsh, 2003) have hardly been acted upon. Specifically, the inherent tensions in corporate sustainability have received only little attention in the literature as the dominant Business Case approach (or win-win) have been ignoring these tensions (Margolis & Walsh, 2003). Only recently though, an alternative approach called Integrative view has been emerging, offering the opportunity to study corporate sustainability as embracing tensions and contradictions between different sustainability aspects (Hahn et al., 2015), in the aim of better integrating its objectives. Directions in sustainability research are

then changing and calls have been made to better understand tensions at the individual and cognitive levels to advance Corporate Sustainability integration (Hahn et al., 2015). More specifically, the study of the influence of perceptions and judgments on behaviours in the sustainability area has been gaining importance (Gond et al., 2017). In this endeavour, we contend that Theory of Planned Behaviour (TPB) (Ajzen, 1985) as well as Paradox theory (Pool & Van de Ven, 1989) are theories likely to deepen our knowledge in this area. More precisely, on the subject of linking perceptions and behaviours, we believe that the TPB offers a strong theoretical basis to explore cognitive processes as it has been used extensively in the sustainability area for example to study intentions of changing behaviours towards more sustainable ones in the consumer literature (Han & Stoel, 2017). Paradox theory has been identified as potentially insightful to advance our knowledge of cognitive mechanisms and having been applied to Corporate Sustainability tensions to conceptualize them as Corporate Sustainability paradoxes, has proven providing conceptual clarity as well as deep insights (Hahn et al., 2015).

To further advance the integrative view of Corporate Sustainability which seeks to explore and understand how to deal with Corporate Sustainability tensions (Hahn et al., 2015), we wish to study the decision-making processes of management students when faced with such Corporate Sustainability tensions. Consequently, we merge TPB and Paradox theory to study the cognitive antecedents of a paradoxical strategic choice to understand the enablers and barriers to the integration of Corporate Sustainability. Our research seeks to answer these research questions: 1) How are individuals from the young generation planning on resolving Corporate sustainability paradoxical tensions? 2) What are the cognitive enablers and barriers linked to the management of these tensions? 3) Is the economic focus dominant in the process of corporate sustainability tensions resolution decision-making?

For this research, we chose to focus on Management students as we support the idea that the development of corporate sustainability depends on the attitude of the future generation (Hahn et al., 2020) because the choices they will soon make as members of companies will shape the level of integration between business and society. According to several reports, young generations are perceived as sensitive to social and environmental issues. Having their insights on the matter of resolving corporate sustainability tensions most of practitioners face today is of high importance to understand the way future members of organizations will integrate corporate sustainability into business activities.

We then explore how individuals experience and respond to tensions, providing insights into both the integrative view of Corporate Sustainability and Paradox theory whose lines of research are interested in advancing their individual levels of analysis (Hahn et al., 2015; Schad et al., 2016). More particularly, this research contributes to Corporate Sustainability in explaining and describing the enablers and barriers involved in the decision-making process towards the resolution of corporate sustainability tensions. Investigating the beliefs underlying the choice of a particular strategy in different situations, we were able to determine what factor could account for a particular choice and give insights regarding the shift from a management strategy to another.

THEORETICAL BACKGROUND

EXPLORING CORPORATE SUSTAINABILITY PERCEPTIONS AND BEHAVIOURS

Tensions related to Corporate Sustainability perceptions

In this paper we base our work on the definition of ‘corporate sustainability’ according from Schaltegger et al. (2016) “*Sustainability management refers to approaches dealing with social, environmental, and economic issues in an integrated manner to transform organizations in a way that they contribute to the sustainable development of the economy and society, within the limits of the ecosystem*”. Many researchers now (e.g. Margolis & Walsh, 2003) acknowledge that research has been discarding corporate sustainability difficulties. But to tackle the challenges of corporate sustainability integration, research has started studying cognitive processes related to the integration of sustainable initiatives as they are likely to inform decision-making and behavioural mechanisms (Hahn et al., 2015). Several researches in this area have already showed that perceptions have behavioural outcomes (Gond et al., 2017) among which tensions.

Main issues with the concept often emanate from the requirement of simultaneously addressing various objectives because advancements in one objective may have bad or less positive consequences in another (Hahn et al., 2014). Research shows that integration of Corporate Sustainability initiatives is also often compromised due to several cognitive difficulties such as 1) the focalization on the economic dimension during decision-making; 2) the short-term/long-term conflict and 3) the difficulty of managing resiliency and efficacy objectives simultaneously. The economic focalization is more a bias than a tension and is not studied in in research as a paradoxical tension. But it constitutes a dominant cognitive mechanism which we take into account in our research, to see if this focalization is still present within the new generation entering the workforce and if it impedes CS integration. The temporal and the resiliency issues have already been conceptualized as paradoxes in literature (Hahn et

al., 2015), and we build on this conceptualization to explore how individuals from our sample plan on resolving them.

The temporal tension is due to the fact that sustainability requires a long-time orientation compared to the usual time horizon of firms, which is rather short-term focused (Held, 2001). As a result, firms willing to implement sustainable initiatives in their daily activities meet directly intertemporal choice problems, meaning situations in which the consequences of the decisions may be positive in the short-term but might as well be less so in the long-term (Hahn et al., 2015). Example of such a situation could be when firms try to integrate Climate change objectives. This tension appears to be an important one for firms to manage (Barnett et al., 2021). While many firm-level decisions require an intertemporal choice, it nonetheless remains unclear how firms actually attend to this intertemporal tension.

The second tension pertains to the relationship between efficacy of organisations and resiliency of socioeconomic systems (Hahn et al., 2015). More particularly, while companies have been focusing on efficacy for a long time because it is considered of high importance for success and survival (Smith, 1776), sustainability calls for more long-term and diversified resources to enable companies to bring resiliency into their processes through increased diversity. While efficacy can be increased through homogenisation and standardisation to ensure economies of scale, it also tends to decrease diversity (Schütz, 1999). But how to increase diversity while maintaining efficacy also lacks clarity.

The Theory of Planned Behaviour: an overarching framework to study corporate sustainability related cognitive processes

Knowing what cognitive factors enhance or impede the development of these tensions in decision-making can help both organizational actors and researchers to have a better understanding of how to minimize or overcome them. The TPB allows for the study of cognitive processes preceding the adoption of a certain behaviour. More particularly, it allows for the

analysis of the micro-processes of 3 antecedents to the intention of behaving a certain way, namely, attitudes, norms, and behavioural control. More particularly, the Attitudes' dimension refers to the degree to which a person evaluates in a positive or negative way the behaviour at hand. If a person perceives that it is likely that positive outcomes will come from the behaviour, then his or her attitude referring to the behaviour is likely to be positive (Ajzen, 1991). Secondly, the subjective norms' dimension refers to an organizational actor's perception of social pressures about the behaviour (Ajzen, 1991). This means that they are expected to behave in a way which is considered recommended by significant others. The third dimension is concerned with the Perceived behavioural control (PBC) and refers to the perception of the organizational actor' sense of control over the behaviour (Ajzen, 2002). PBC has been shown to predict environmental behaviour (Chao, 2012) and intentions to recycle wastepaper (Cheung et al., 1999; Chu & Chiu, 2003). Some researchers such as Chan et al. (2016) suggested that PBC was found to be more influential than attitude and subjective norms in predicting healthy eating.

Moreover, past research using TPB in the sustainability area has proven useful to identify drivers of behavioural change towards adopting sustainable initiatives. For example, Yuriev & Sierra-Barón (2020) explored antecedents beliefs associated with green workplace behaviours within various cultures and Garay et al. (2019) studied the sustainable beliefs, attitudes, social norms, perceived behavioural control and behavioural intention of accommodation managers, and considered how these related to their uptake of water-related innovations. Swaim et al. (2014) investigated students to understand their behavioural influences and find that their attitudes represent the strongest influence on environmental sustainability intentions. Thoradeniya et al. (2015) explored the influence of managers' attitudes on sustainable reporting and Silvius and Schipper (2020) studied the integration of sustainability in project management and revealed three distinct patterns of stimulus factors that

stimulate project managers to consider sustainability, namely pragmatic, intrinsically motivated and task driven.

In this paper, we merge literature on TPB with Paradox theory to build our theoretical framework to closely explore antecedent cognitive processes to the intention of resolving a paradoxical corporate sustainability tension.

A FRAMEWORK FOR STUDYING INTENTIONS IN PARADOX RESOLUTION DECISION-MAKING

Paradox theory to conceptualize corporate sustainability tensions

To manage these corporate sustainability tensions, Paradox theory has recently been used as a theoretical lens (Hahn et al., 2015; Slawinski & Bansal, 2015) as it allows to dive into how organizations address competing demands simultaneously (Smith & Lewis 2011, p. 381). A paradox refers to the co-existence of opposing elements (Smith & Tushman, 2005), which could be easily considered individually, but when put together then they become antagonistic (Poole & Van de Ven, 1989). Corporate Sustainability tensions under a paradox lens have been conceptualized as contradictory poles (Hahn et al., 2015). These poles reflect elements of corporate sustainability implementation which are interconnected but opposite at the same time. This paradoxical conceptualization of corporate sustainability is about embracing tensions and brings to the forefront the issue of how the company is going to behave strategically to resolve tensions in pursuing the different aspects of corporate sustainability simultaneously (Hahn et al., 2015). The main argument of this approach is that managers need to grasp the tensions between the different aspects of corporate sustainability rather than avoiding them. To understand how to resolve Corporate sustainability tensions through a paradox lens and building from Hahn et al. (2015) framework, we first acknowledged these tensions as paradoxical tension (as presented earlier), and then we build on paradoxical resolution strategy to shape our methodology. For this, we rely on Poole and Van de Ven (1989) Paradox management theory to create decision alternatives for our sample individuals to choose from,

to be able to understand how individuals differ in their cognitive processes in choosing a management solution.

In their theory, paradoxes can be managed through 3 main types of strategies: a) opposition (or acceptance), b) spatial or temporal separation and 3) synthesis. More particularly, an opposition, or acceptance strategy, implies that decision-makers identify the two poles of a paradox, accept the resulting tensions, and look for ways to go on business activities with these tensions. The paradox is then said to remain “open” (Poole & Van de Ven, 1989). Choosing this strategy means that actors do not try to disregard the tensions and continue their activities while juxtaposing and pursuing simultaneously without either emphasising one pole of the tensions (Beech et al., 2004; Clegg et al., 2002). This strategy is to be differentiated with a compromise, where at least part of each opposite is abandoned. A main feature of these acceptance strategies is improvisation (Clegg et al., 2002) meaning that managers create solutions in order to attend to both opposing domains of a paradox simultaneously while keeping the two poles apart (Pool & Van de Ven, 1989). The so-called resolution strategies gather Separation and Synthesis type of strategies. In these cases, decision-makers look for ways to resolve a paradox (Poole & Van de Ven, 1989), meaning that they try to find ways of attending competing demands simultaneously, while not necessarily eliminating the paradoxes (Smith & Lewis, 2011). When organizational actors mobilize a resolution strategy, then the paradox is converted into a more manageable situation as it gives the opportunity to attend to contradictory positions simultaneously.

Other than an acceptance strategy, Pool & Van de Ven (1989) proposed searching for alternatives, (3) comparing and evaluating alternatives a Separation type of strategy which is about separating the two poles either spatially or temporally. Within this strategy, we can differentiate a spatial separation, which situates the two poles at different levels of analysis, such as individual and society. Or it may also separate the 2 poles according to different

physical locations. For example, a temporal separation locates opposites at different points in time. Finally, with a Synthesis strategy, managers look for new ways of aligning the opposing poles of a paradox. While using this strategy organizational actors try to attain competing demands through an encompassing logic.

In our theoretical framework, these strategies represent the alternatives solutions students should choose from. Choosing one or another should be evocative of the more or less focus on the economic dimension and the underlying beliefs to these choice of the cognitive enablers and barriers to the resolution of the 2 tensions presented earlier.

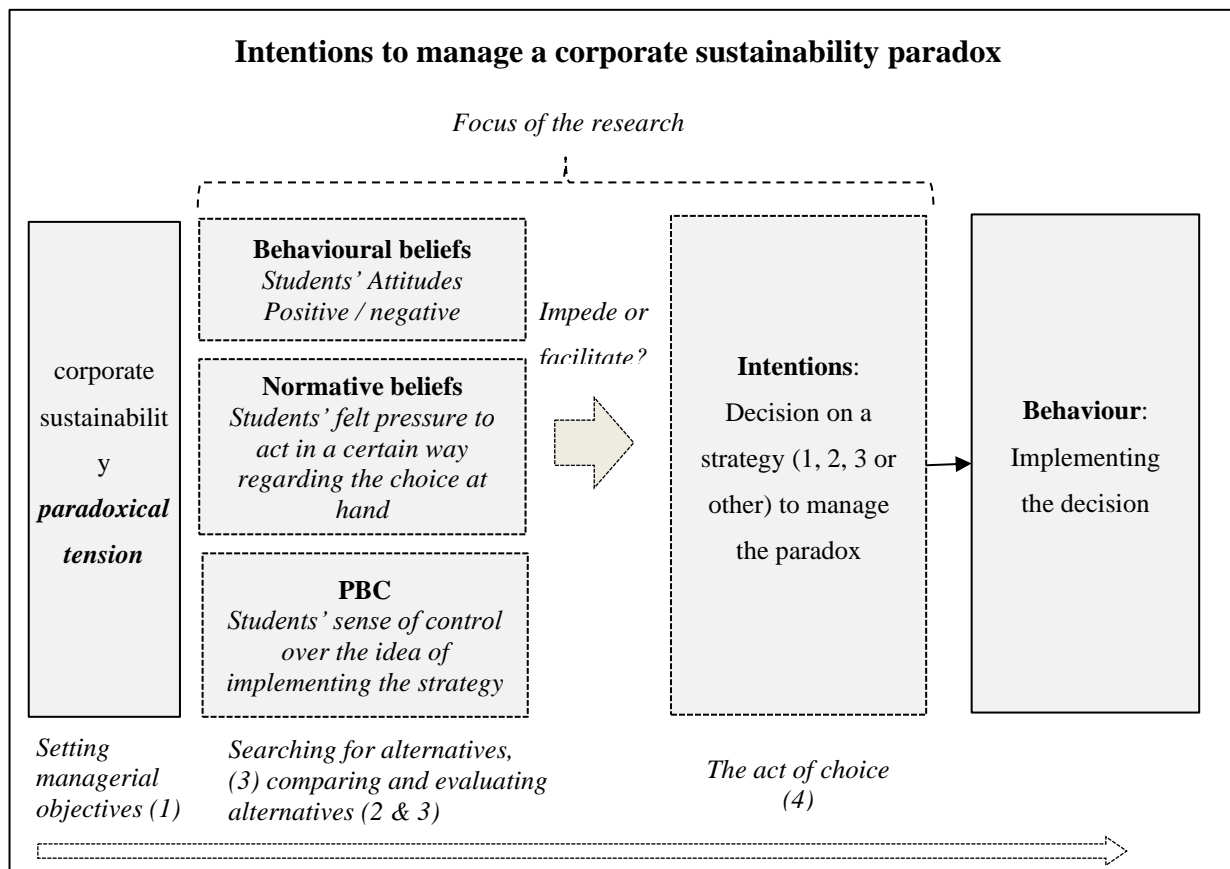
Merging TPB and Paradox theory in decision-making

Harrison (1996) conceptualized managerial decision-making processes with 6 steps, namely: (1) setting managerial objectives, (2) Searching for alternatives, (3) comparing and evaluating alternatives, (4) the act of choice (5) implementing the decision (6) Follow-up and control. In this process, we explore factors which influence the students' intention to resolve the corporate sustainability paradox in looking at what type of strategy they would use and how TPB factors influence it.

The first step of our framework (fig.1) corresponds to the paradoxical tensions they will be given, based on the literature review of corporate sustainability tensions. As previously said, we chose to focus on 2 paradoxes, the short-term/long-term and efficacy and resiliency. The second step corresponds to the different paradoxical resolution strategies presented earlier and which are proposed to them. Concerning the third step, in our case it corresponds to the knowledge they will gather to take the decision, and some information which are given with the different exercises (i.e. figures on the matter, definitions...). The fourth step corresponds to the conceptualization of the actual intention they would make faced with the paradox. The 2 last steps are not part of our research, as we decided to focus on the cognitive processes antecedent to the decision rather than the behaviour in itself.

Figure 1

Theoretical framework for exploring the intentions to choose a particular strategy to resolve a paradox



METHODOLOGY

BACKGROUND AND SAMPLE SELECTION

We used a qualitative methodology for this research as its aim is not to predict the future course of action but rather to identify the antecedents impeding or enhancing the choice of a particular strategy when dealing with a corporate sustainability paradox (Yin, 1994). We also chose the case study method. Case studies are particularly relevant when the research needs an intensive view on one dimension of a phenomenon to study it in depth (Swanborn, 2010 : 13). Using this methodology, the dimension is studied in its precise setting (Swanborn, 2010) and the researcher work at explaining its different aspects. In this paper our case focuses on 22 students, as we want to get an idea of a sample from the Z generation and its views on corporate

sustainability paradoxes resolution, because they will be soon or are already decision-makers in firms and be dealing with corporate sustainability tensions.

Building on Paradox Theory and TPB concepts (Ajzen, 1991, 2002), we examine organizational students' cognitive, emotional, and behavioural reactions when confronted to corporate sustainability paradoxes, in this way investigating micro-levels responses to paradoxical issues.

DATA COLLECTION

The data collection (Table 1) took place during their second year of higher education studies. They were collected through three different methods.

Observation with exercises

The first data collection was through exercises designed especially in order to collect 1) the intentions they had about the situation to improve and 2) the underlying beliefs. 4 different exercises were created which required the students to reflect and decide on a situation in which a corporate sustainability paradoxical tension was presented.

The exercises had 3 parts. One which presented the context or situation (status of the decision-makers inside the firm, objectives. A second briefly presented the issue. Then, a third part presented the possible solutions, and they were asked to choose between the three types of management or resolution strategies found in corporate sustainability paradox literature, meaning: Acceptance, Separation, or Synthesis (Pool & Van de Ven, 1989). They had the possibility to propose a new one if they wanted.

Table 1

Brief example of an exercise (Extract)

Context & issue	Strategies presented
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Exercise n°1	<i>Issue type:</i> temporal and resiliency	<i>Strategy 1: Create a union to set new rules for everyone (Ssy)</i> Such an institution could help with the regulation and coordination of land use in the region, for example by regional territory. ➤ <i>Strategy 2 Cooperate with an NGO (Sacc)</i> Cooperation with an NGO can help you to give an impetus for change. ➤ <i>Strategy 3: Separate agricultural areas (Ssep)</i> You may also want to create an agricultural area specifically used for long-term crops, while keeping crops in the same area so as not to lose efficiency (higher yields) too suddenly. In this way, efficiency and diversity concerns are separated in space, with some parts being managed for high efficiency and others for high diversity.
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These exercises were intended to understand their willingness to choose a certain type of strategy and the underlying cognitive mechanisms. Exercises issues were based on the two of the main corporate sustainability tensions found in literature (Hahn et al., 2015) explained previously in the theoretical framework and paradoxical management strategies (Pool & Van de Ven, 1989) and were specifically designed to look like a real-life situation which students could easily understand and picture themselves in. More specifically, the exercises were constituted as follows: a situation was presented such as: *“You have been in charge of a specialised shop selling organic products for 6 years. You have determined a strategy which is to promote plant proteins and encourage their sales. Faced with the problem, which is presented to you, you are considering 3 different strategies...”*.

Table 2

Data collection: nature and quantity

Nbr of Students	Span of the data collection	Hours of interactions	Pages of documentation
22	2 years	122	102

Then, to collect data related to their underlying beliefs regarding the behaviour, namely a type of paradox resolution strategy), we asked the students to give the perceived advantages and disadvantages for each solution.

Focused discussions

For more in-depth analyses, we discussed their choices during in-class focused group and debated the reasons why they had chosen a certain type of strategy. 4 exercises were implemented to be able to reach saturation. An observation grid was created to be able to report in-class behaviours and comments related to the subject of norms, attitudes or perceived behavioural control on the subject of sustainable development.

Documentation

For the purpose of data triangulation (Mucchielli, 2004), further documentation was collected related to the students' various projects, such as presentations where they were asked to talk about a subject of their choice related to sustainable development or the choices, they made related to their entrepreneurial projects, which would help us to have a big picture regarding their global intentions relatively to sustainability.

CODAGE

The coding process concerns the analysis of the beliefs underlying the selection of a strategy (factors) and the shifting dynamics. The coding technique was not used for the first analysis (intention to choose a strategy as it only required from the researcher to observe the choice made by the student.

Beliefs coding

For the data collected to study the beliefs through the observation grid, we implemented a thematic analysis (Bardin, 2013). The main goal of the thematic analysis is to collect recurring themes between the different documents we gathered and based on previously defined themes (Gavard-Perret et al., 2011). The data were analyzed using the theoretical framework based on the TPB, and we specifically studied how students interpreted the resolution of the paradoxical

tensions. This content analysis was conducted manually. Thus, categories used to determine whether the students' intentions were related to 1) Attitudes relying on beliefs concerning the behaviour (strategy) 2) the beliefs concerning the norms and/or relatively to the behaviour (strategy) 3) the beliefs related to the perceived behavioural control related to the behaviour (strategy). For example, every time we encountered the theme attitudes related to one chosen strategy, we categorised it under attitude/strategy (1/2/3). In this way, we were able to characterize the nature of the beliefs for each strategy.

Shifting dynamics codage

As some students were not always consistent in their choices, we also studied the factors that made them shift from one strategy to another through an inductive and open coding. This time, we let the categories emerge from the data, to be able to capture further details concerning the intentions they had. 2 categories emerged related to the roles of: issue salience and gap salience in the intention to resolve a paradox.

RESULTS: CORPORATE SUSTAINABILITY PARADOXES RESOLUTION DYNAMICS

We first present the results regarding the identification of the types of strategy chosen by the students, for each exercise. Then, we present the identified beliefs underlying the decisions students made regarding the resolution of the paradoxes.

STUDENTS' SELECTION OF PARADOX MANAGEMENT STRATEGIES AND UNDERLYING BELIEFS

Results presented in table 2, shows that the Separation strategy is the one which is the most chosen in the attempt to manage corporate sustainability paradoxes among the studied students, followed by the Acceptance strategy, and then the Synthesis strategy. Then, the analysis of the collected data regarding the underlying beliefs resulted in the identification of 16 beliefs for the use of the Synthesis resolution strategy, 9 for the use of the Separation

resolution strategy and 6 for the use of the Acceptance resolution strategy. In total, 31 unique beliefs were extracted from the exercises and focused discussions.

Table 3

Student's Beliefs underlying the selected strategies (extract)

Type of strategy	Behavioral Beliefs	Attitude/valence
Ssy	Gives Importance to CS and long-term view	Positive
Ssy	More attention given to stakeholders	Positive
Ssy	More/too much drastic	Negative
Ssy	Costs potentially more important	Negative
Ssy	Avoid negative consequences	Positive
Ssy	Social Dialogue	Positive
Ssy	More fairness	Positive
Normative beliefs		
Ssep	To be alone in the change	Reduce
Sacc	Potential pressure	Reduce
Ssy	Institution can put pressure for change	Reduce
Ssy	Agreement between peers	Increase
Ssy	Some people can feel less free	Reduce
Ssy	Awareness of other union members	Reduce
Ssy	Some stakeholders may deapprouve, be reluctant	Reduce
Perceived Control beliefs		
Ssy	More control (with specifications)	Facilitate
Ssy	More regulation/Management	Facilitate
Ssy	Better coordination	Facilitate
Ssy	More clarity in the execution	Facilitate
Ssep	Need for specific knowledge to implement separate activities	Impede
Ssep	Control in first steps	Facilitate
Sacc	Easy and quick implementation	Facilitate

Behavioural beliefs underlying paradoxes management strategies

Results show that while we previously saw that the Synthesis resolution strategy was the last one chosen by most of the students, behavioural beliefs are however in favour of this type of resolution when students want a sharp change and/or on the long term. A Separation strategy also has supporting behavioural beliefs, while acceptance strategies collect the least positive attitudes. Positive attitudes toward the Synthesis strategy build on the ideas that it is

the strategy which best align with a corporate sustainability strategy as it implies having a long-term view, more fairness and social dialogue as well as considering more stakeholders and avoiding bad consequences. Negative opinions regarding this strategy refer to the costs involved to implement it and the drastic measures which are to be put into place. The Separation management strategy gathers favourable attitudes due to the fact that it usually allows starting the change slowly, meaning no drastic measures but changing one aspect at a time. But as for the Acceptance strategy, it gathers negative opinions based on the idea that its principles are not fully aligned with a corporate sustainability policy. The Acceptance strategy gathers the least positive attitudes as on top of being contradictory to a corporate sustainability approach, it is likely to bring about conflicts within the organisation, according to the students. The study of the behavioural beliefs leads to believe that the Synthesis strategy would be the one which would be the most chosen and that Acceptance and Separation would be the least, but this is in fact the contrary which happened.

Normative beliefs underlying paradoxes management strategies

Results show that students do not heavily rely on norms to take their decisions regarding the management of paradoxical tensions. More specifically, even if they sometimes mentioned verbally during the focused group discussions a few references to their family and friends' practices, it did not show through in the written exercises, and it did not appear as a kind of normative pressure. This being said, normative beliefs were more numerous for the Synthesis resolution strategy, had a negative valence and included institutional pressures and the idea of losing one's freedom of entrepreneurial action.

In sum, it seemed like whatever the solution they choose, their normative beliefs were not significantly influencing their decisions.

Perceived behavioural control underlying paradoxes management strategies

The analysis of the PBC beliefs shed lights on deeper thoughts and reactions from the students. The PBC related beliefs are rather favourable to the Synthesis management strategy, as it gathers advantages in this area such as a better coordination of corporate sustainability activities, better regulations, control, and clarity. The Acceptance strategy also gathers, by most of the students, positive beliefs related to the idea that this is quick and rather easy to implement while the Separation strategy collect beliefs around the idea that it is likely to demand more knowledge as more activities are kept going while at the same time new ones are initiated.

In sum, results show a paradoxical situation in which Acceptance and Separation strategies are the most choosen strategies event if they gather less positive behavioural, normative and control beliefs. Further, some students are not consistent with their choices, meaning that they usually either shift between an Acceptance and a Separation strategy, while others make an even bigger leap and change across Acceptance and Synthesis strategies. To better understand this shift from one strategy to another and the underlying motives which could shed lights in paradoxical resolution dynamics, we investigated these shifting dynamics in exploring the determinants of the underlying beliefs.

THE SHIFTING DYNAMICS BETWEEN THE POLES AND ITS DETERMINANTS

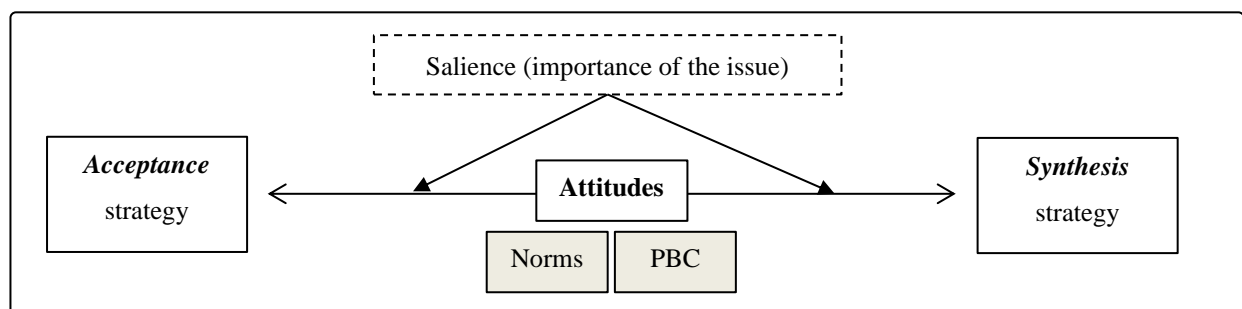
The deeper analysis of the collected data related to the exercises resolutions and focused discussions shed light on the influence of 2 determinants which played a role in the students' intention to resolve the paradoxical tensions they faced. Thus, it appeared that students change their resolution strategy according to 2 mains dynamic factors: 1) the perception of the importance of the situation they face (issue salience) and 2) the perception of the control gap between the issue and the strategy (gap salience).

Issue salience

The salience of the issue to the decision-maker influences the type of resolution strategy he/she will choose (fig. 2). More specifically, when the issue is of particular importance to the student, then a polarization takes place and leads to a shift in giving more importance to the attitude and to the detriment of the perceived control. In other words, this means that when the issue is of importance to the decider-maker, he/she will be more willing to choose an encompassing strategy which necessitates to gather more resources, such as a Synthesis strategy and initiate to make more efforts to improve the situation at hand. For example, this was the case when students were confronted with a situation related to poverty, which seemed more meaningful than another one which was related to climate change initiatives to integrate in the firms' activities. During this exercise related to the poverty issue, students were given a video to watch and the issue to found before the resolution of the exercise. In this case, students chose more encompassing resolution strategies for the poverty problem than for the climate change problem. This is not to say that they are less interested in the climate change than poverty.

Figure 2

Salience related shift



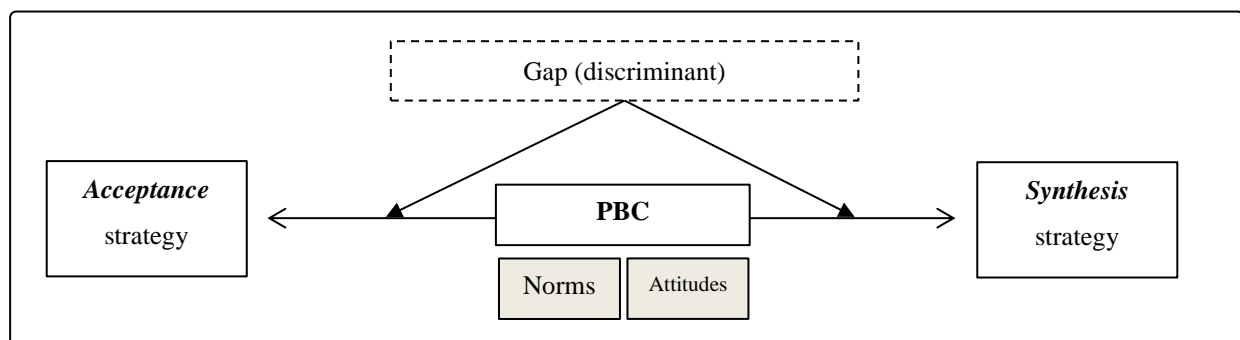
Rather, the poverty issue seemed more salient to them at the moment. The salience appeared through a) the expression of feelings or emotions such as determination and aversion
 b) Intensity in interpretations like it's a situation which should not exist.

Gap salience

The analyses of the collected data show that when issues are not really salient to the decision-maker, then the perceived control gap between the issue and its resolution in time gains importance (fig. 3). More particularly, if the resolution of the corporate sustainability related paradox rests upon an issue which cannot be resolved easily, this is likely to lead the decision-maker to polarize its decision leading to a *regression* regarding the scope of the initiative. In this case, PBC takes importance over attitude. This case was particularly obvious because often when we made a focused discussion on the type of strategy when trying to handle a paradox, students made it clear that results, even if small-scaled, were better than a big scale decision, and that they would better start with small-scale decision in order to initiate a positive

Figure 3

Control-gap related shift



dynamic, than make it big all at once, except when the solution was salient, as previously said.

CONTRIBUTIONS AND LIMITATIONS

CONTRIBUTIONS

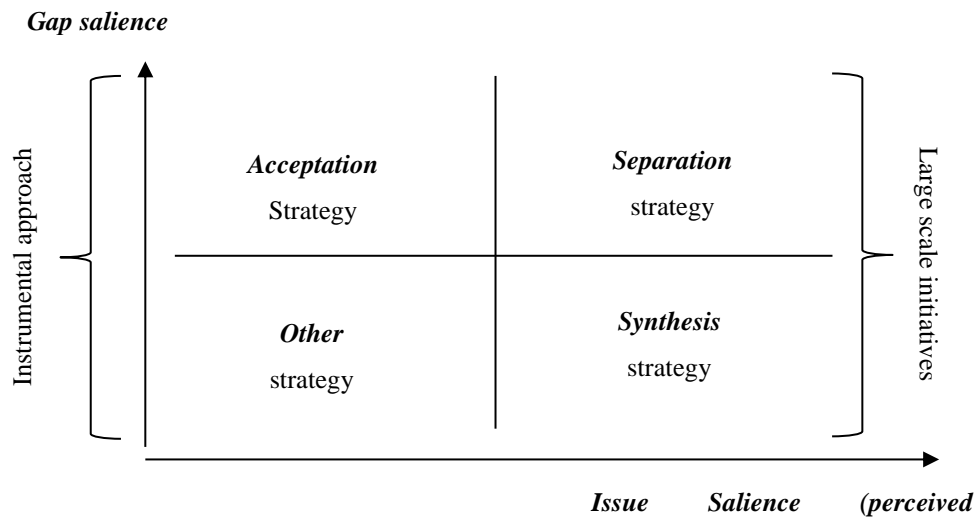
The purpose of this paper was to inform the line of research concerned with the individual levels of Paradox theory as well as the integrative view of Corporate Sustainability. To try advancing these two lines of research, we explored the evaluations of Management student relatively to their intentions to choose a paradoxical resolution strategy.

Primarily, with this research, we add to the line of research interested in exploring the integrative view of Corporate Sustainability and strategies to integrated corporate sustainability initiatives into business activities as calls have been made to deeper study these paradoxical

strategies and how they can help organizational actors managing corporate sustainability tensions (Hahn et al., 2015).

Figure 4

Paradoxical resolution strategies determinants



The results show that the Acceptance : *importance of the issue*) as it involves rather easy and fast initiatives to implement, even if they realize that this refers to small-scaled initiatives, and in some cases, it is even considered as not being coherent with an integrative corporate sustainability policy. Results further show that the Synthesis strategy is the one which is the most positively evaluated in a corporate sustainability perspective, and the most coherent with its objectives. On the long-term, students tend to choose this one, if they have the resources and if the issue is salient to them. A Separation strategy is also attractive, because of the perceived behavioural control and perhaps the idea that it represents an in-between Acceptance and Synthesis strategy (fig.4).

Practical implications include a better understanding of the manner according to which some individuals choose to deal with a corporate sustainability tension. For example, results show that a Synthesis resolution is the most positively rated strategy, but that it is also the least chosen even though the studied individuals know that this is the one which will best advance corporate sustainability. Results then contribute to develop awareness that the felt control over

an issue is key and that knowledge and guidance may prevent this downsize shift from a large-scale resolution to a smaller scale one and impedes corporate sustainability integration. Consequently, this result may help practitioners deal with, for example, employees' engagement issues on understanding where the issue lies and what best option they can implement, such as training and growing awareness and engaging the employees in new methods to improve their felt control of a corporate sustainability objective so that they can better integrate it into their job activities. Further, practical implications also lie in teaching in the higher education system, where students would be invited to practise and work on real-case issues concerning corporate sustainability to enhance their felt control over a sustainable task for example.

Theoretical contributions relate to both the integrative of Corporate Sustainability as well as Paradox theory. More particularly, Corporate Sustainability research has been willing to depart from the instrumental approach to better deal with Corporate Sustainability related tensions (Hahn et al., 2015). Conceptualized as paradoxes in this research, following the work of Hahn et al. (2015), we contribute to the integrative view of Corporate Sustainability in empirically showing cognitive mechanisms involved in the intention to make a specific strategic choice in the aim of dealing with *all* aspects of Corporate Sustainability. In the same time, this research answers the call to study more micro and individual aspect of Corporate Sustainability implementation (Aguinis & Glavas, 2012).

Regarding Paradox theory, the contribution lies in exploring shifts from one strategy to another. Increasingly sophisticated researches explore individual perceptions related to corporate sustainability, as well as the cognitive processes that individuals mobilize to categorize corporate sustainability related information (Gond et al., 2017). On an individual level of analysis, previous research worked on the dynamics related to paradoxes resolution and already highlighted that when a paradox remains on a long-time basis, within an iterative

process, shifts occur because of the interplay between the opposing elements. As posited by early psychology scholars, paradoxical tensions can also bring about many different responses, such as anxiety and uncertainty and can leave people feeling defensive or frustrated (Kahn, 1990) for example. Different factors thus may trigger different paradoxical responses such as change in firm ownership or even internal firm processes (Boiral, 2007) and can generate dynamics in changing priorities or goals in attending those responses. For example, previous research revealed that actors use defense mechanisms to cope with paradoxical tensions but in this way also encouraging vicious cycles through attempts to reduce anxiety (Lewis, 2000). Research also showed that paradoxical tensions may also spark emotions such as optimism or pessimism, bringing about counterproductive defences. Drawing on dialectical insights suggest exploring when and how do organizations shift between alternative paradoxes strategies, as well as the capabilities needed to achieve synthesis and factors which can disrupt the process toward synthesis (Schad et al., 2016).

In past research, defensive reactions have been identified when dealing with paradoxes. Our research adds to this line of research by showing that regressing to more secure actions may be linked to the lack of normative beliefs, as PCB takes over behavioural beliefs with no specific references to norms. Moreover, we also showed that an ambivalence was linked to the influence of positive attitudes and positive PCB when an Acceptance strategy was not satisfying in sustainable terms (negative attitudes) and Synthesis too difficult to implement (negative PCB). Finally, cognitive flexibility has been identified among students who changed their resolution strategy according to the salience of the issue or the PCB, which was not the case of all the analysed students. Half of the students chose the same strategy throughout the exercises, sometimes hesitating between close strategies such as Separation strategy and an Acceptance strategy.

The other half of the students showed cognitive flexibility, in reflecting through the influence of salience and the evaluation of the gap (as shown in interpretation of results). As such, our research contributes to paradox theory in providing some responses to questions asked in earlier studies, such as what factors can disrupt the process toward a Synthesis and when and how do organisations (or individuals) shift between alternatives paradox strategies? (Miron-spektor et al., 2018; Hahn et al., 2015)

LIMITATIONS AND AREAS OF FUTURE RESEARCH

The main limitation of this research lies in being based on a limited sample of second-year higher education students. This limitation opens up several avenues for further research. For example, quantitative research could be conducted on the same topic to add complementary and generalizable data on students' selection strategies and to see if the proportion of students choosing one strategy over another is the same as in this study. It would also be interesting to consolidate these results by collecting more data from students taking part of different programs and levels, on a larger scale and in other locations, such as countries other than France, as knowing the type of strategy that is likely to be chosen provides information on the position that the individual is willing to take towards CSR integration. Finally, other qualitative studies could be complementary to this one in order to further explore the changing dynamics in the intention to make a strategic choice in the field of corporate sustainability, as a better understanding of the choices made in terms of tension resolution strategies can help practitioners to better integrate CSR into their business activities.

CONCLUSION

The purpose of this research was to better understand corporate sustainability tensions resolution dynamics while building on paradoxical strategies choices to contribute to both the integrative view of Corporate Sustainability and paradox theory. Through the analyses of exercises and focused discussions, we studied the underlying beliefs related to these choices.

Notably, we 1) revealed which paradoxical strategy was the most selected 2) identified the underlying evaluations and beliefs 3) gave an interpretation of the motives for these choices and for the shifts between resolution strategies.

The results show that most of the studied students are in favour of Synthesis resolution strategy, but that its implementation (PCB) may impede the choice in its favour. Acceptance strategy have low positive attitude but a positive PCB, which leads to its choice by half of the students. The research shows that students who shift from one strategy to another according to the a) the salience of issue and b) the gap there is to fill to improve the situation. Finally, this research provides new understandings concerning the factors involved in the disruption of the process towards synthesis and the reasons why individuals shift between alternative paradox strategies and in so doing suggests that large-scale decisions in favour of the integration of corporate sustainability still won't be the norm and that the business case for corporate sustainability will still be dominant.

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