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# What's in a name: How corporations are redefining the term sustainability

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# Abstract

Sustainability has become the dominant umbrella term through which corporations communicate their environmental, social, and governance commitments. However, a growing number of organizations are replacing sustainability with alternative terms, such as impact, regenerative, and resilience, in their communication strategies. This new language promises greater precision, stronger accountability, and a more ambitious relationship with the natural world. Despite increasing scholarly attention being paid to sustainability discourse and greenwashing, empirical research is limited on how corporations strategically position and define these alternative umbrella terms in relation to conventional sustainability frameworks.

This thesis investigates how four chocolate companies (Tony's Chocolonely, Original Beans, HALBA, and Ritter Sport) deploy umbrella terminology across corporate reports, websites, and social media. Employing a qualitative multiple-case-study design combined with deductive qualitative content analysis, this study examines which terms occupy high-salience discourse positions, how these terms are defined, and the functions that terminology choices serve in discourse.

The analysis identified three terminology patterns that apply across industries facing different sustainability pressures: strategic replacement by mission-driven challengers, in which sustainability is systematically displaced by alternative umbrella terms; institutional continuity among heritage brands, in which sustainability remains the uncontested organizing concept; and coexistence as an intermediate strategy, in which sustainability is retained while alternative terms are selectively incorporated. All four companies have comparable responsibility practices despite markedly different terminology, suggesting that umbrella-term choices primarily support identity construction and legitimacy rather than substantive operational differences. Companies with a replacement terminology pattern display greater definitional clarity than companies with a continuity pattern, and organizational identity is the strongest predictor of terminology pattern.

This thesis contributes a typology of replacement, continuity, and coexistence for analyzing corporate terminology dynamics, and it introduces the concept of terminological decoupling. The central argument is that the terms corporations choose to describe their commitments

reveal more about organizational identity and competitive positioning than about the substance of corporate responsibility itself.

# Table of Contents

# List of Figures

# List of Tables

# List of Abbreviations

| | |
|---|---|
| B2B | Business-to-Business |
| CLDs | Casual Loop Diagrams |
| $CO_2$ | Carbon Dioxide |
| CPA | Corporate Political Activity |
| CPR | Corporate Political Responsibility |
| CSDDD | Corporate Sustainability Due Diligence Directive |
| CSR | Corporate Social Responsibility |
| CSRD | Corporate Sustainability Reporting Directive |
| ESG | Environmental, Social and Governance |
| EU | European Union |
| EUDR | European Union Regulation on Deforestation-Free Products |
| GDP | Gross Domestic Product |
| GNP | Gross National Product |
| GPS | Global Positioning System |
| GRI | Global Reporting Initiative |
| NGOs | Non-Governmental Organization |
| SDGs | Sustainable Development Goals |
| SES | Social-Ecological System |
| TBL | Triple Bottom Line |

# 1 Introduction

In contemporary corporate discourse, sustainability has become a defining concept through which organizations communicate their environmental, social, and governance commitments. Over the past three decades, the term “sustainability” has evolved from a peripheral concern associated with environmental activism into a central strategic framework that shapes corporate reporting, stakeholder engagement, and brand identity (Purvis et al., 2019). Companies increasingly describe sustainability as a strategic imperative for long-term value creation and reputation management (Adolph & Beckmann, 2024), and a conceptual review has confirmed that, despite persistent definitional ambiguity, corporate sustainability functions as an organizing label connecting environmental and social initiatives to broader stakeholder and business objectives (Pazienza et al., 2022). In this capacity, sustainability operates as an umbrella term—a broad, flexible term that enables corporations to signal responsibility and align with societal expectations regarding planetary boundaries, social equity, and long-term value creation.

However, the widespread adoption of sustainability language has also generated concerns about conceptual dilution, strategic ambiguity, and greenwashing. Critics have argued that the term's flexibility enables corporations to adopt sustainability rhetoric purely symbolically, without a substantive transformation in practices or outcomes (Hussain et al., 2016; Milne & Gray, 2013). This risk is particularly pronounced when sustainability operates primarily as a discursive device positioned in high-visibility communication while remaining loosely defined and variably operationalized across organizational contexts. The growth of sustainability communication has further intensified concerns about greenwashing, which is understood as the use of environmental claims, imagery, or reporting formats to create misleading impressions of responsibility without corresponding action (Lyon & Montgomery, 2015). The broad scope of sustainability has made it susceptible to functioning as a buzzword rather than a meaningful guide for corporate action (Hussain et al., 2016).

Against this backdrop, recent corporate communication patterns have suggested a potential terminological shift. Alternative umbrella terms, such as “impact,” “regenerative,” and “resilience,” are increasingly prominent in corporate reports, websites, and social media, in which they are often presented as more precise, ambitious, or transformative frameworks than sustainability. The growing presence of these terms in corporate communication raises

the question of whether sustainability is being replaced, reframed, or complemented by alternative conceptual frameworks.

## 1.1 Problem statement, research question, and aim

Despite growing scholarly attention being paid to sustainability discourse, greenwashing, and corporate responsibility communication, limited empirical research has examined how corporations strategically adopt, position, and define umbrella-term alternatives to sustainability. Studies have tended to analyze sustainability language in isolation or focused on greenwashing detection, but few have investigated the broader terminological landscape in which sustainability coexists with or may be displaced by competing frameworks. This gap is particularly evident in sector-specific contexts in which sustainability challenges are critical and communication strategies are under intense stakeholder scrutiny.

This thesis addresses this gap by examining corporate communication strategies that employ alternative umbrella terms and by identifying patterns that reveal the evolving nature of corporate responsibility discourse. This thesis is guided by the following central research question: How do companies deploy and position alternative umbrella terms relative to conventional sustainability frameworks in their corporate communication? To answer this question, this thesis pursues two research objectives. First, the research identifies the umbrella terms used by the selected companies in corporate reports, on websites, and on social media, as well as examining how these terms are defined. Second, the thesis analyzes how alternative umbrella terms are positioned relative to sustainability, including whether they replace sustainability, coexist with it, or signal continuity.

This thesis examines multiple cases within a selected industry to enhance the comparability of the findings, as a shared regulatory, economic, and institutional context reduces confounding variation across cases. The focus of this thesis is on the chocolate industry, examining corporations that deploy umbrella terminology in their public communication. This industry provides an empirically relevant setting because cocoa supply chains are associated with well-documented sustainability challenges, including deforestation risk, child labor, and insufficient farmer income (Fountain & Huetz-Adams, 2020). In addition, the sector operates within an increasingly stringent regulatory environment, including the EU Deforestation Regulation, and faces intensified scrutiny from multistakeholder benchmarking initiatives, such as the Chocolate Scorecard. Taken together, these

conditions generate reputational and operational pressures that incentivize corporations to differentiate their responsibility narratives, which makes the sector a strategic site for examining terminology dynamics.

## 1.2 Thesis structure

This thesis is organized into seven chapters. Following this introduction, Chapter 2 provides the theoretical foundation by reviewing sustainability theory, the triple bottom line (TBL), and corporate social responsibility as foundational concepts. The chapter then examines evolving frameworks, including resilience thinking, regenerative theory, systems thinking, and corporate political responsibility, before discussing established tools, such as environmental, social, and governance (ESG) frameworks and accounting-focused approaches. This theoretical review situates the analysis within broader debates about conceptual clarity, operationalization, and the risk of buzzword dynamics in corporate discourse.

Chapter 3 details the research design, which employs a qualitative, exploratory multiplecase-study approach and combines it with deductive qualitative content analysis (Yin, 2018; Mayring, 2015). The chapter explains the rationale for selecting the chocolate sector as the empirical context; outlines the case selection logic; describes the document corpus consisting of corporate reports, websites, and social media; and presents the theory-guided codebook used to analyze systematically the deployment, meaning, and definitional clarity of an umbrella term.

Chapter 4 presents the within-case analysis of four chocolate companies (Tony's Chocolonely, Original Beans, HALBA, and Ritter Sport), each representing distinct patterns in terminology strategy. Building on these results, Chapter 5 offers a cross-case comparison that identifies convergent and divergent patterns, explains strategic variation through organizational identity and market positioning, and interprets the discursive functions performed by umbrella-term choices. The discussion in Chapter 6 addresses the theoretical and practical implications of the findings and situates them within broader debates about the future of corporate sustainability discourse. This thesis concludes in Chapter 7 by summarizing the key findings, acknowledging limitations, and outlining directions for future research.

Through this structure, this thesis contributes to the emerging literature on corporate sustainability discourse by providing empirically grounded insights into how terminological strategies reflect, shape, and potentially obscure the meaning of corporate responsibility. In doing so, this thesis shifts the focus from evaluating corporate sustainability claims to a more nuanced understanding of how sustainability terminology is contested and redefined.

# 2 Theoretical background

This chapter provides the theoretical foundation for this thesis. Section 2.1 introduces foundational sustainability concepts. Section 2.2 examines evolving concepts in the sustainability discourse. Finally, Section 2.3 presents the frameworks and tools for standardizing, measuring, rating, and monitoring these concepts.

## 2.1 Foundational concepts

This section provides an overview of sustainability theory, the TBL, and corporate social responsibility (CSR) as foundational concepts within the sustainability discourse and evaluates their historical background, use, advantages, and limitations.

### 2.1.1 Sustainability theory

The roots of sustainability thinking predate the modern environmental movement by centuries. In early 18th-century European forestry, Carlowitz (1713) articulated the principle of sustainable forest use, arguing that timber harvesting should not exceed forest growth to ensure the long-term availability of wood resources (Caradonna, 2018, p. 14; Keiner, 2005, pp. 1-2). This early formulation was not driven by ecological idealism but by economic necessity, as timber scarcity threatened households, mining, and metallurgy. Consequently, sustainable yield forestry emerged as a practical response to resource crises (Caradonna, 2018, p. 14). This origin reveals a recurring pattern throughout the concept's history, whereby sustainability has repeatedly gained traction not as an abstract ideal but as a pragmatic response to the perceived limits of prevailing systems.

The concept resurfaced with renewed urgency in the latter half of the 20th century, as environmental and social movements in the 1960s and 1970s increasingly highlighted the ecological and social costs of industrial growth. Citizens across multiple nations voiced concerns about pollution, pesticide contamination, deforestation, and systemic inequalities of race, gender, and class, reflecting a deepening discontent with economic models that prioritized financial expansion at the expense of ecological and social wellbeing (Diaz & Saporiti, 2023, p. 1). Landmark publications reinforced these concerns. Carson (1962) exposed the environmental consequences of widespread pesticide use in industrial

agriculture, and Meadows et al. (1972) challenged the assumption that economic growth could continue indefinitely on a finite planet (as cited in Diaz & Saporiti, 2023, p. 3).

These intellectual and political developments set the stage for the institutional formalization of sustainability. The 1987 Brundtland Report, Our common future, provides one of the most widely cited definitions of sustainable development: "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (United Nations World Commission on Environment and Development, 1987, p. 54). Although this formulation became the dominant reference point in sustainability debates, it has been persistently criticized for its generality, which leaves considerable room for divergent interpretations across disciplines and sectors (Pazienza et al., 2022, p. 4). Subsequent milestones further institutionalized the concept: the 1992 Earth Summit in Rio de Janeiro resulted in Agenda 21 and the Rio Declaration on Environment and Development, both emphasizing an integrated approach to development and environmental conservation (United Nations Conference on Environment and Development, 1992, 1993), and the adoption of the 17 Sustainable Development Goals (SDGs) in 2015 sought to translate sustainability into a normative framework with specific targets and measurable indicators (United Nations General Assembly, 2015; Diaz & Saporiti, 2023; Gibbons, 2020).

Within academic discourse, sustainability is commonly represented through the three-pillar model, which frames it as integrating three interconnected dimensions: economic viability, environmental integrity, and social equity. Visual representations of this model range from three intersecting circles to hierarchical pillar structures and concentric circle approaches, each implying a different relationship between the dimensions (Purvis et al., 2019, p. 682). As illustrated in Figure 1, these representations are not merely pedagogical tools but carry theoretical assumptions about whether the three dimensions are co-equal, nested, or hierarchically ordered, which have direct implications for how sustainability is operationalized in corporate contexts.

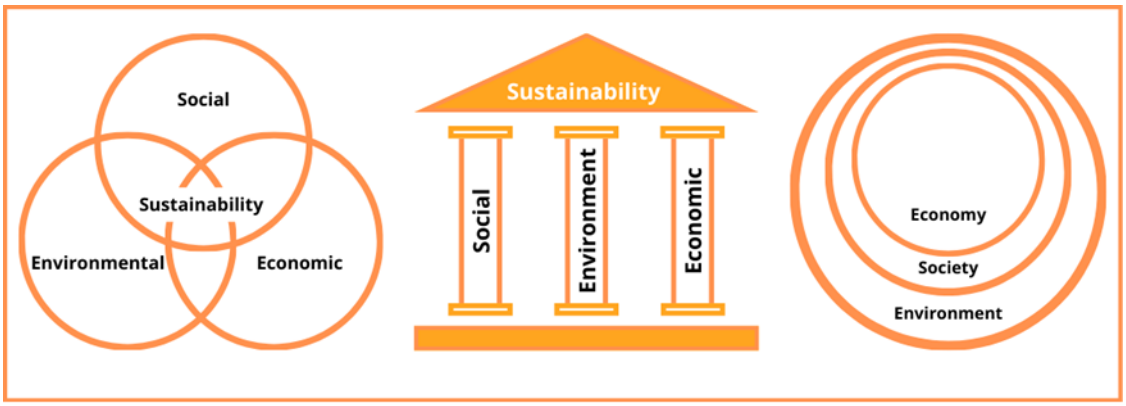


**Figure 1**

Typical representations of sustainability: (left) three intersecting circles, (middle) pillars, and (right) concentric circles

**Note.** Adapted from Purvis et al. (2019, p. 682).

In contemporary corporate discourse, sustainability has moved from the margins of organizational policy to the center of strategic thinking. Survey evidence has suggested that most corporate directors now consider sustainability a factor that should be fully integrated into business strategy, despite actual implementation often lagging behind these aspirations (Soonieus et al., 2023). Accordingly, sustainability is no longer presented merely as an ethical commitment but as a strategic imperative tied to competitive positioning and long-term value creation (Adolph & Beckmann, 2024, pp. 4708–4711). Conceptual reviews have reinforced this trajectory, revealing broad agreement that a sustainable corporation is expected to address environmental, social, and economic issues simultaneously, often with explicit reference to intergenerational responsibility (Pazienza et al., 2022, p. 15; Adolph & Beckmann, 2024, p. 4710). The diffusion of reporting standards, such as the Global Reporting Initiative (GRI) and the ESG approach, has further normalized this expectation by providing standardized templates for disclosing corporate sustainability performance (Pazienza et al., 2022, p. 15).

The extent to which sustainability has become embedded in the corporate sphere is reflected in the academic literature. Hermosa Del Vasto's (2024) bibliometric mapping of sustainability research identifies business, management, and accounting as among the most influential subject areas in the field, with corporate sustainability performance emerging as a prominent research cluster (Hermosa Del Vasto, 2024, pp. 2, 12). This academic attention mirrors a practical reality in which thousands of companies adopt sustainability language to align with investor expectations, respond to regulatory

developments, and appeal to consumers who increasingly value environmental responsibility (Gibbons, 2020; Hermosa Del Vasto, 2024; Adolph & Beckmann, 2024).

However, the very characteristics that have made sustainability a successful corporate concept, namely its breadth, flexibility, and universal appeal, have also made it vulnerable to strategic misuse. The growth of sustainability communication has intensified concerns about greenwashing, broadly defined as the use of misleading environmental claims, imagery, or reporting formats to project an impression of responsibility without corresponding substantive action (de Freitas Netto et al., 2020; Feghali et al., 2025). Greenwashing takes multiple forms, ranging from product-level labels to nature-themed visual elements in corporate reports, and recent systematic reviews have documented how sustainability reports, websites, and advertisements are frequently used to signal commitment even when the underlying information is vague, selective, or difficult to verify (Bowen, 2014; Bowen & Aragon-Correa, 2014; Feghali et al., 2025, pp. 21, 25). This phenomenon signifies a fundamental paradox: as sustainability becomes more institutionalized and more central to corporate identity, it simultaneously becomes more susceptible to the kind of conceptual dilution that erodes its meaning.

Critics have argued that the broad scope of sustainability enables selective interpretation, which can dilute its transformative potential and reduce it to a rhetorical device rather than a substantive guide for action (Purvis et al., 2019, p. 691). This tension between the concept's aspirational breadth and its operational vagueness has not gone unnoticed by practitioners or scholars. It is precisely this vulnerability—the gap between what sustainability promises and what it delivers in corporate practice—that has motivated efforts to develop more structured frameworks capable of translating sustainability into measurable corporate performance. The most influential of these efforts, the TBL, is examined in the following subsection.

### 2.1.2 Triple bottom line

The TBL is one of the most influential attempts to translate the broad concept of sustainability into a structured framework for evaluating corporate performance. Elkington (2004) coined the term in 1994, seeking to develop a new language that integrates social and economic dimensions into the environmental agenda in a way that appeals to business audiences (pp. 1–2). He notes that the term began to gain public traction through early

launch platforms, including his “win–win–win” framing (1994) and his book Cannibals with Forks (1997), which positioned the TBL as a business-friendly sustainability vocabulary. Furthermore, his 3P formulation—“people, planet, and profits,” developed in 1995—was later adopted by Shell for its first Shell Report (Elkington, 2004, pp. 1–2). The TBL was designed from the beginning as a discursive tool, repackaging sustainability in corporate language, which explains its widespread success and its vulnerability to superficial adoption.

At its core, the TBL is a framework that evaluates organizational success through three interconnected lines for economic, social, and environmental performance, providing a structure for measuring business success across all three dimensions simultaneously (Goel, 2010). Alhaddi (2015) emphasizes that the TBL explicitly targets corporations and encourages consistent attention being paid to all forms of value (p. 8). Elkington (2004) articulates the logic in direct terms, arguing that the TBL shifts corporate attention from economic value alone to the environmental and social value that corporations either create or destroy, framing sustainability-related responsibilities as integral to a broader understanding of organizational impact. In practice, the three lines are typically operationalized as distinct but connected domains: the economic line refers to the organization's contribution to broader economic systems and its future viability (Alhaddi, 2015, p. 8), the social line encompasses fair and beneficial practices toward labor and communities (Elkington, 1997, as cited in Alhaddi, 2015, p. 8), and the environmental line involves practices that avoid compromising ecological resources (Goel, 2010). Therefore, the TBL is best understood not as a single metric but as a multidimensional performance lens that claims to shift managerial attention toward a more comprehensive accounting of corporate impacts (Alhaddi, 2015; Elkington, 2004).

Part of the TBL's appeal is that its three-dimensional structure appears more internally consistent than the loose usage of sustainability in much corporate communication. Since the TBL is explicitly built around integrating all three lines and is frequently presented as placing equal emphasis across them (Alhaddi, 2015, p. 6), it offers a seemingly coherent template for categorizing, communicating, and assessing diverse responsibilities under a single umbrella. This structural clarity helps explain why the TBL has been embraced across both scholarship and practice; it provides organizations with a language that appears more precise and actionable than the generic term “sustainability.” However, as discussed below, this perceived precision has proven somewhat illusory.

In corporate settings, the TBL has functioned not only as a conceptual framing device but also as a governance and strategy narrative. Elkington (2004) observes that the center of gravity in the sustainable business debate has been shifting "from the factory fence to the boardroom," signaling that TBL-related concerns have increasingly entered strategic decision-making arenas (p. 6). He highlights integration as a central managerial challenge, arguing that sustainability agendas often become organizational "silos," and that deliberating "silo-busting" is required to embed TBL thinking into core governance processes (Elkington, 2004, p. 14). More recent scholarship has reinforced this trajectory, as the TBL has emerged as a prevalent framework that connects corporate operational change to regulatory pressures and the growing demand for sustainable products (Naharuddin et al., 2024). The TBL has been characterized as a foundational element of corporate sustainability strategies and policy frameworks despite persistent concerns regarding its consistent implementation and the difficulty of quantifying social and environmental impacts (Nica et al., 2025). In this sense, the TBL has evolved from an originating metaphor into a mainstream corporate scaffold that guides reporting, strategy narratives, and stakeholder-facing commitments.

However, it is precisely this mainstream success that has exposed the TBL to the risks of conceptual drift and buzzword dynamics, particularly when the language of the three lines is invoked without substantive integration or measurable accountability. Alhaddi's (2015) literature review identifies a recurrent source of confusion, noting that sustainability is used inconsistently in both research and practice, sometimes referring to only one or two dimensions, and treated interchangeably with the TBL despite important differences in precision and scope (p. 9). Building on this critique, the TBL has evolved from its original role as a reporting tool to become a broad synonym for sustainability in business, raising concerns that corporations may use it to project a commitment to sustainability without fundamentally changing their conventional accounting practices (Milne & Gray, 2013 as cited in Isil & Hernke, 2017).

Beyond this terminological slippage, several critical reviews have emphasized that the TBL's apparent simplicity masks substantial methodological and philosophical problems. Rambaud and Richard (2015) argue that representing the three lines as parallel and equally weighted is misdirecting because eco-efficiency-based interpretations can produce a favorable picture even when absolute environmental degradation continues, including through rebound effects (pp. 2–3). The researchers further warn that the TBL is often treated

as a vague approach (Rambaud & Richard, 2015, p. 2), and that its implicit assumptions can foster misunderstandings and even misdirecting information, especially when it is presented as a complete sustainability solution without confronting the underlying problem of how to order and prioritize competing values (Rambaud & Richard, 2015, p. 8). In other words, the TBL's three-dimensional symmetry can create the appearance of balanced accountability while obscuring the trade-offs that any real sustainability strategy must navigate.

Perhaps the most revealing indicator of these limitations is Elkington's (2018) position on the matter. He revisited the TBL, acknowledging that the concept had become diluted and frequently reduced to a "checkbox exercise" rather than the systemic transformation he had originally envisioned. Elkington (2018) further notes that the TBL had become more of a marketing buzzword than a revolutionary corporate philosophy. That the TBL's own creator felt compelled to distance himself from its corporate application speaks directly to the dynamics this thesis examines, namely the tendency for sustainability-related concepts to gain rhetorical currency while losing substantive meaning.

Therefore, in corporate sustainability discourse, the TBL occupies an ambivalent position; it operates simultaneously as a meaningful integrative ideal and as a flexible label that can enable selective reporting and reputation management (Elkington, 2004; Isil & Hernke, 2017; Bhatti et al., 2025). This dual character makes the TBL a particularly instructive case for understanding how umbrella terms function in corporate communication: they can structure genuine accountability, but they can also serve as discursive shields that project commitment without requiring transformation. A parallel dynamic can be observed in the evolution of CSR, which is examined next.

### 2.1.3 Corporate social responsibility

The TBL sought to operationalize sustainability through a three-dimensional performance framework, but CSR addresses a broader and arguably more foundational question: What obligations do corporations owe to society beyond generating profit? The concept is commonly treated as multidimensional, encompassing the expectation that companies safeguard and improve societal wellbeing through ethical business practices, community engagement, environmental stewardship, and transparent governance (Wu & Jin, 2022; Nirojan, 2024, pp. 202–203). Unlike the TBL, which originated as a specific measurement

proposal, CSR evolved gradually from a diffuse set of normative expectations into a central pillar of corporate identity and strategy.

The intellectual origins of CSR are typically traced to the mid-twentieth century. Howard Bowen, widely regarded as the father of CSR (Singh & Misra, 2022, p. 2), argued as early as 1953 that business leaders bear obligations extending beyond profit and must consider the wider social consequences of their decisions (Bowen, 1953). This foundational claim that corporate power entails social responsibility set the terms for decades of subsequent debate. From the 1950s onward, CSR passed through several distinct phases: an initial philanthropic era characterized by corporate donations and welfare programs, followed by growing attention being paid to environmental degradation, labor rights, and consumer protection in the 1960s and 1970s. During the 1970s and 1980s, the focus shifted from responsibility as an abstract moral category toward corporate social performance and a systematic evaluation of corporations' actual social outcomes (Zervoudi et al., 2025, p. 4). This shift matters because it foreshadowed a recurring tension in CSR discourse: the gap between declaring responsibility and demonstrating it through measurable results.

A further transformation occurred in the late 1990s and early 2000s with the diffusion of global governance initiatives, most notably the United Nations Global Compact, which encouraged corporations to integrate social and environmental concerns formally into their operations (Zervoudi et al., 2025). In the 2000s, CSR became explicitly aligned with business strategy, and the adoption of the SDGs in 2015 reinforced the link between corporate responsibility and global development agendas. More recently, CSR has increasingly been framed through ESG criteria, which seek to operationalize CSR principles through measurable indicators used by investors and rating agencies. A contemporary systematic review has confirmed that CSR has evolved from a peripheral activity into a core component of corporate identity and governance, driven by stakeholders who demand accountability and ethical behavior (Zervoudi et al., 2025). This point illustrates that CSR has moved from voluntary goodwill to strategic imperative and continues to move increasingly toward a quasi-regulatory function.

Conceptually, CSR rests on two interrelated logics. The first is the expectation that corporations should go beyond minimal legal compliance; CSR positions itself as inherently focused on long-term responsibility rather than short-term compliance, exceeding the limited economic, technical, and legal needs of a corporation (Lizarzaburu & del Brío, 2015, p. 717).

The second is the agreement under which society grants corporations legitimacy and conditions fair behavior, accountability, and the transparency of their external impacts (Lizarzaburu & del Brío, 2015, p. 718). Together, these logics explain why CSR overlaps significantly with sustainability, as both concepts invoke long-term thinking, stakeholder accountability, and the idea that corporate legitimacy depends on more than financial performance. However, sustainability tends to foreground ecological limits and intergenerational concerns, whereas CSR has historically been more attuned to stakeholder relations, governance structures, and the boundary between voluntary and mandatory corporate conduct.

In contemporary practice, CSR is widely embedded in strategic management and reputation building, enhancing brand loyalty and long-term performance despite its exact financial implications being debated (Crifo & Forget, 2014). Furthermore, CSR presents an unavoidable decision for companies seeking sustainable development, effectively shifting the question from whether corporations engage in CSR to how they implement it (Wu & Jin, 2022, p. 2). The disclosure of CSR has become a key organizational practice through which corporations communicate responsibility claims and attempt to reduce information asymmetry with stakeholders. Moreover, when this disclosure is aligned with actual performance, it can support signaling theory and reduce greenwashing risks (Uyar et al., 2020, p. 17); however, when it does not, the consequences can be severe.

This disconnect brings CSR into direct contact with the greenwashing problem. In the same way the TBL risks becoming a checkbox exercise, CSR's breadth and reputational value create incentives for symbolic adoption, with organizations employing CSR language and reporting formats to project responsibility without the corresponding changes in practice. Greenwashing within CSR has been defined not merely as environmental deception but as a broader phenomenon of exaggeration and selective disclosure across CSR activities, including charitable initiatives, environmental programs, and employee benefits (Li et al., 2015). Scholars have characterized this issue as a structural mismatch between talk and action, with corporations selectively disclosing favorable CSR information while withholding unfavorable data. This misalignment appears not as an occasional error but as a systematic communication strategy enabled by the very flexibility and breadth of the CSR concept. The result is growing stakeholder skepticism. Perceived authenticity depends on coherence between corporate communications and operational realities, and when that coherence breaks down, CSR claims result in backlash rather than trust (Mu & Lee, 2023, p. 2).

In response, it has been suggested that CSR should be reconceptualized as a regulatory mechanism rather than a voluntary practice, meaning its governance space must move beyond impression management toward binding, professionalized responsibility (Gatti et al., 2019, p. 11). This call reflects a broader recognition that when CSR operates primarily as a reputational tool that can be defined, measured, and communicated by corporations on their own terms, it becomes susceptible to the same buzzword dynamics observed in sustainability and the TBL, with the widespread adoption of the language but without the corresponding depth of practice.

Taken together, sustainability, the TBL, and CSR theory constitute the foundational vocabulary through which corporations have historically framed and communicated their environmental and social commitments. Although each concept has its own intellectual history and operational logic, the above review revealed a shared vulnerability, since all three are broad enough to accommodate both genuine transformation and strategic appropriation. Sustainability's definitional openness, the TBL's structural symmetry, and CSR's normative breadth each provide organizations with a language of responsibility but also with the discursive flexibility to signal commitment without substantive change. It is precisely this tension that has created space for alternative frameworks claiming to offer greater precision, ambition, or systemic depth.

## 2.2 Evolving concepts

The following sections examine resilience thinking, regenerative theory, systems thinking, and corporate political responsibility as evolving concepts and assess the extent to which they address, reproduce, or simply repackage the conceptual vulnerabilities of the foundational concepts.

### 2.2.1 Resilience thinking

The term “resilience” derives from the Latin resilire ("to jump back") and was originally used in physics to describe how materials regain their shape after deformation (Merriam-Webster, n.d.). Over the past five decades, however, the concept has expanded far beyond its material-science origins and gained prominence across multiple disciplines, including ecology, psychology, disaster studies, economic geography, and environmental planning

(Davoudi et al., 2012). A particularly important shift occurred as resilience moved from functioning primarily as a descriptive analytical lens to being embedded in socio-ecological systems thinking to explain complex patterns of change across systems, including ecosystems and corporations (Scordato and Gulbrandsen, 2024). This disciplinary migration is relevant to the present thesis because it explains how resilience came into corporate vocabulary from a scientific concept to a strategic buzzword that parallels, in some respects, the trajectory of sustainability.

The intellectual foundations of resilience thinking lie in ecological systems research, specifically in the work of Holling (1973), who challenged stability-focused approaches that assumed ecosystems gravitate toward a single equilibrium. Holling demonstrated that ecosystems may exhibit multiple attractors, meaning that disturbances can push a system across a threshold into a qualitatively different state rather than simply returning to its original condition. His foundational contribution is closely associated with the recognition of non-linear dynamics, thresholds, limits, lags, and discontinuities as the fundamental characteristics of complex living systems (Holling, 1973). As the concept traveled across disciplinary boundaries, however, its diffusion contributed to what scholars have described as a persistent vagueness of definition, and they have made repeated calls for clarification (Gößling-Reisemann et al., 2018, p. 3).

Within resilience thinking, the central unit of analysis is the social-ecological system (SES), defined as an "integrated system of ecosystems and human society with reciprocal feedback and interdependence" (Folke et al., 2010, p.3). This people-in-nature framing explains why resilience thinking is frequently positioned as relevant to sustainability. This framing highlights that maintaining essential system functions under uncertainty is critical for human wellbeing and development (Simonsen et al., 2015, p. 3). Resilience has commonly been defined as the capacity of a system to "absorb disturbance and reorganize while undergoing change so as to still retain essentially the same function, structure, and feedback, and therefore identity" (Folke et al., 2010, p. 3).

An important conceptual refinement within this tradition is the distinction between specified resilience (resilience of what, to what) and general resilience (the capacity to cope with a wide range of shocks, including novel ones). This distinction is significant because it reveals that resilience is always contingent on how the system is delineated, which attributes are valued, and which disturbances are considered relevant, inevitably involving trade-offs and

blind spots (Folke et al., 2010). Resilience thinking further extends beyond mere persistence by introducing two related capacities: adaptability—the ability of actors to adjust while remaining within the current stability domain—and transformability, which describes the capacity to cross thresholds and establish fundamentally new development pathways (Folke et al., 2010).

Operationally, guidance for building resilience in social-ecological systems has been synthesized into seven core principles: maintaining diversity and redundancy, managing connectivity, managing slow variables and feedback, fostering complex adaptive systems thinking, encouraging learning, broadening participation, and promoting polycentric governance (Biggs et al., 2012, p.2). Two implications are especially relevant for the sustainability-resilience nexus. First, resilience depends on system configuration. Diversity and redundancy act as safeguards in this configuration by enabling multiple components to perform overlapping functions, widening the range of possible responses to disturbances. Second, a key but often overlooked aspect of resilience in corporate appropriations of the term is that it is not inherently desirable. For example, strengthening the resilience of one system configuration can reinforce inequalities, and trade-offs mean that not all ecosystem services can be enhanced simultaneously (Simonsen et al., 2015, p. 4).

Given the concept's breadth, scholars have repeatedly stressed the need for precision when evaluating resilience claims. Tamberg et al. (2021) propose a four-question diagnostic: resilience of what (the system), resilience of what attribute (the sustainant), resilience against what (the disturbance), and resilience how (the possible responses; pp. 1–8). This framework has two important implications. First, resilience is value-laden; the sustainant reflects normative choices shaped by power relations, inequality, and competing interests, raising the politically charged question of whose resilience is pursued. Second, resilience is multidimensional and context-dependent, as acceptable performance, recovery time, and threshold definitions differ across perspectives and timescales (Tamberg et al., 2021, pp. 1–8). Empirically, these challenges are confirmed by findings that resilience remains difficult to measure consistently due to complex system dynamics, interactions between fast and slow variables, and the frequent under-identification of feedback and thresholds (González-Quintero & Avila-Foucat, 2019). Li et al. (2020) respond to this gap by structuring resilience research around mechanism analysis, assessment, and management, with particular emphasis on feedback loops, cross-scale interactions, and adaptive processes capable of detecting non-linear change and early-warning signals (pp. 3–4).

When resilience thinking enters corporate environments, it is typically translated into organizational resilience, a corporation-level capability to anticipate, absorb, and adapt to disruptions such as crises, market volatility, or regulatory change while maintaining viability (Ciasullo et al., 2024, pp. 1440–1442). Management scholarship has conceptualized organizational resilience as a dynamic capability that supports business sustainability by enabling corporations to detect disruptions and implement responses that sustain long-term value creation (Ciasullo et al., 2024, p. 1419). However, this corporate translation often narrows the concept considerably, repurposing resilience as recovery- or risk management in ways that prioritize the ability to recover rather than critically evaluating whether the pre-disruption trajectory was itself desirable or sustainable (Florez-Jimenez et al., 2025, p. 76). Moreover, corporate resilience may have adverse effects when pursued through resource-intensive redundancy or practices that externalize ecological costs, undermining resilience at the ecosystem level. This tension has led scholars to argue for jointly optimizing resilience and sustainability through an eco-social framing that treats resilience as an ecosystem-level attribute rather than a purely corporation-bounded one (Ciasullo et al., 2024, p. 1442).

Therefore, the relationship between resilience and sustainability is more contested than it might appear in corporate communication. Shamout et al. (2021) demonstrate that the two terms are sometimes used ambiguously and interchangeably, and that resilience can replace sustainability in discourse without an accompanying conceptual shift, described as simple buzzword exchanging (pp. 285, 297). In sustainability transitions research, Scordato and Gulbrandsen (2024) support this caution by highlighting critiques that resilience strategies may reinforce the status quo rather than enable transformation (p. 2). The researchers further emphasize the need for conceptual clarity when resilience, adaptation, and transformation are compared, particularly when framed as processes versus outcomes (Scordato & Gulbrandsen, 2024, p. 7).

These critiques carry a direct implication for the analysis of corporate sustainability discourse. When corporations invoke resilience without specifying what is being sustained, who benefits, and which trade-offs are accepted, the term risks functioning as a discursive placeholder, projecting robustness and adaptability while leaving undefined the substantive content of corporate responsibility (Scordato & Gulbrandsen, 2024, p. 12). In this sense, resilience exhibits the same dual character observed in sustainability, the TBL, and CSR, functioning as a rigorous analytical lens for understanding complex systems but also serving

as a strategically convenient label that projects strength without requiring accountability. A related but distinct trajectory is evident in regenerative theory, which shifts the framing from maintaining existing systems to restoring and renewing them, and this is examined in the following subsection.

### 2.2.2 Regenerative theory

If resilience thinking asks how systems can absorb disturbance and maintain their essential functions, regenerative theory poses the more ambitious question of whether human activity can move beyond reducing harm to restoring and renewing ecological and social systems actively. The concept of regeneration describes a paradigmatic shift from mainstream sustainability toward a regenerative approach, rooted in indigenous knowledge systems, ecological science, and living-systems thinking, as well as creating conditions in which systems thrive dynamically over time. At its philosophical core, regeneration is guided by the principle that life generates conditions conducive to its own existence, emphasizing interconnectedness and mutual flourishing rather than extraction and efficiency (Buckton et al., 2023, p. 825).

The term “regeneration” derives from the Latin regenerare (“to create again”) and highlights the processes of restoration, renewal, and growth, which go beyond merely sustaining existing systems (Stanley, 2025, p. 1). Importantly, regenerative thinking is not exclusively a Western academic invention. Indigenous traditions, such as the Māori concept of kaitiakitanga (guardianship) and the Quechua idea of sumak kawsay (good living), embody regenerative principles by promoting balanced and reciprocal interactions between humans and the natural world. These traditions emphasize cultural and spiritual dimensions of regeneration that are frequently absent from Western sustainability frameworks (Huambachano, 2020). Acknowledging these roots matters not only for intellectual honesty but also because it reveals that regenerative ideas have a much longer history than the recent corporate interest the term might suggest.

Historically, regenerative development has gained traction across applied fields, such as architecture, urban planning, and agriculture, in which it has been positioned as an alternative to impact-minimization approaches (Morseletto, 2020). In contemporary literature, regenerative thinking has been characterized by several interrelated principles. First, the concept implies a shift from harm reduction toward positive contribution.

Regenerative design is described as going beyond reducing footprints to restoring and enhancing ecological and human systems (Kumar et al., 2025, p. 1). Second, regenerative models adopt a living-systems worldview that foregrounds relationships, interdependence, and co-evolution, treating social, human, and ecological systems as fundamentally interconnected rather than as separate domains to be optimized independently (Jovanović Vujatović et al., 2024, p. 172). Third, regenerative sustainability is understood as an ongoing, learning-based process rather than a fixed endpoint, requiring continuous adaptation to maintain and strengthen wellbeing cycles, mutualism, and diversity (Buckton et al., 2023, p. 824). Fourth, regenerative development stresses place-based understanding, assessing vitality and alignment with living systems, rather than relying on static metrics (Yunibandhu & Hallinger, 2025, pp. 12–13).

These principles are frequently clarified through explicit contrast with mainstream sustainability concepts. Conventional sustainability has been characterized as anthropocentric and aligned with a mechanistic worldview that separates humans from the rest of life, emphasizing efficiency, harm mitigation, and technological advancement. More progressive versions of sustainability that pay attention to social justice and complex systems have been criticized for focusing on symptoms rather than causes and for acting on superficial leverage points, meaning political and technological adjustments leave the underlying systems untouched (Gibbons, 2020, p. 2–3). In response, regenerative sustainability has been presented as the upcoming sustainability trend, incorporating and surpassing previous goals and aiming not for net neutrality but for continuous improvement in system health and wellbeing (Gibbons, 2020, p. 1). This distinction is also reflected at the business model level. Sustainable business models rely on socio-technical systems and triple-value creation. In contrast, regenerative models are grounded in socio-ecological systems and focus on biological cycles and environmental health (Jovanović Vujatović et al., 2024, p. 164). Similarly, the literature on construction distinguishes mitigation-oriented sustainability from regenerative design, positioning the latter not as a stricter version of green practice but as a fundamental reorientation of purpose from minimizing harm to cultivating conditions for vitality and co-evolution (Du Plessis, 2012; Gibbons, 2020; Kumar et al., 2025).

Although this contrast is intellectually compelling, it raises an ongoing question for this thesis regarding whether the distinction between sustainability and regeneration holds in corporate practice, or whether it primarily functions as new terminology for longstanding corporate

ambitions. The growing diffusion of regenerative concepts across sectors and the growing disillusionment with sustainability as a corporate buzzword are the driving factors in the corporate adoption of regenerative language.

In this context, corporations encounter regenerative language as a strategic concept and a signal of deeper transformation (Yunibandhu & Hallinger, 2025, p. 1). In the practice-oriented literature, the regenerative strategy has been translated into organizational steps, such as community engagement, product and process innovation, and value generation that goes beyond financial gain and assesses ecological and social terms alongside financial ones (Jovanović Vujatović et al., 2024, p. 172). Additionally, transparency and reporting are also framed as essential for credibility (Jovanović Vujatović et al., 2024, p. 167). Interest in regenerative design is growing in industry and academia, although a common understanding and assessment criteria have yet to be established (Pavez et al., 2023, p. 1). A recent study investigating corporate regenerative initiatives, including Patagonia, the John Lewis Partnership, and Ecobean, has suggested that the term “regenerative” is increasingly being used to describe strategies that span supply chains, product redesign, agriculture-linked sourcing, and corporate purpose claims (Yadav & Yadav, 2024, pp. 861–864).

However, here lies the central tension: Although regeneration theory is often presented as inherently ambitious, which gives it both motivational power and interpretative openness, as it deals with the root causes of sustainability challenges, aspiration without definition is precisely the prerequisite that enables a dynamic of buzzwords (Gibbons, 2020, p. 1). Definitional uncertainty has repeatedly been identified as a barrier to meaningful implementation. In circular-economy debates, the lack of agreement regarding a uniform definition and the tendency for concepts to become misled and blurred have led to calls for clear language and uniform definitions to avoid misinterpretations (Morseletto, 2020, p. 770). Within regenerative development research, scholars have warned that uniform definitions are urgently needed to prevent regeneration from experiencing the same fate as sustainability (Fischer et al., 2024, as cited in Yunibandhu & Hallinger, 2025, p. 3). It is notable that a framework claiming to transcend sustainability’s conceptual weaknesses may ultimately replicate them.

This ambiguity creates concrete reputational and governance risks. Allegations of greenwashing and ethical scandals have contributed to the backlash against sustainability as a term, motivating the corporate search for alternative language, such as regeneration

(The Nation, 2021, as cited in Yunibandhu & Hallinger, 2025, p. 2). However, if corporations adopt the regenerative label without measurable socio-ecological contribution, transparent reporting, and process commitments consistent with regenerative principles, the label risks becoming another form of discursive displacement rather than genuine transformation (Jovanović Vujatović et al., 2024, pp. 171–172).

Regenerative theory, therefore, presents a genuine intellectual challenge to mainstream sustainability grounded in ecological science, indigenous knowledge, and a living-systems worldview that reframes the relationship between human activity and the natural world. At the same time, the theory's aspirational character, definitional fluidity, and resistance to standardized measurement make it particularly susceptible to the same discursive appropriation that has plagued sustainability, the TBL, and CSR. Whether corporate uses of regenerative represent a substantive paradigm shift or a rhetorical rebranding is ultimately an empirical question that this thesis addresses in its case study analysis. A different but complementary lens for examining these dynamics is offered by systems thinking, which is discussed next.

### 2.2.3 Systems thinking

Systems thinking emerged in modern science in the 1920s as an explicit alternative to reductionist analysis, grounded in the recognition that complex problems cannot be adequately understood by studying their parts in isolation. Over the subsequent decades, systems thinking evolved into a broad interdisciplinary orientation equipped with diagnostic tools for addressing challenges characterized by interconnection, uncertainty, and resistance to linear solutions (Grewatsch et al., 2023, p. 722).

Analytically, systems thinking foregrounds a set of interrelated concepts that explain why system-level outcomes frequently diverge from linear expectations. Three concepts are particularly relevant in this regard. First, interconnections and feedback loops are central, as they shape the behavior of system components over time through reciprocal cause-and-effect relationships that are rarely immediately visible. Second, the concept of emergence explains how macro-level patterns, such as market trends, environmental degradation, or reputational crises, emerge from the interactions of subsystems rather than from any single decision or individual (Williams et al., 2017, pp. 1, 16, 18). Third, self-organization is defined as a system's capacity to generate new structures, to learn, and to diversify independently

(Meadows, 2008). Taken together, these concepts explain a phenomenon relevant to this thesis, whereby sustainability interventions can produce counterintuitive outcomes, and genuine change often depends on deeper structures rather than surface-level events that corporations tend to address in their communications (Bettker Vasconcelos et al., 2025, pp. 1–3).

These theoretical principles are operationalized through specific methodological frameworks. The first layer comprises observable events on the surface. The second comprises underlying patterns of behavior. The third layer comprises systemic structures, such as processes, norms, and decision-making frameworks. The fourth, and deepest, layer comprises mental models, including the underlying assumptions, values, and beliefs that shape how problems are framed and priorities are set. The critical insight is that mental models—the deepest layer—are most often left unexamined but yield the most transformative change when shifted (Davelaar, 2021, p. 731). To complement this aspect, causal loop diagrams (CLDs) visualize hypothesized cause-and-effect links between variables and make feedback dynamics explicit, distinguishing between reinforcing loops, which amplify change, and balancing loops, which stabilize it. Together, these tools offer a structured pathway from describing symptoms to diagnosing root causes, and from identifying problems to locating intervention points more likely to produce lasting change rather than temporarily suppressing outcomes (Bettker Vasconcelos et al., 2025, p. 2, 5, 9). For this thesis, which is concerned with how corporations use terminology to frame sustainability, the iceberg model is particularly instructive. This model suggests that the language corporations choose, such as sustainability, resilience, or regenerative, may itself be an event-level phenomenon, whereas the mental models and structural incentives determine how those terms are filled with meaning.

In corporate contexts, systems thinking has increasingly been positioned as necessary precisely because sustainability problems are multi-causal, crossing ecological, social, and economic domains that interact in non-linear ways. It is imperative to approach sustainability challenges not as isolated puzzles but as complex, multifaceted problems necessitating a holistic, integrated, and interdisciplinary vision. Effective decision-making is contingent upon a comprehensive understanding of dynamics across interconnected systems rather than within any single domain (Voulvoulis et al., 2022, pp. 1, 5). Corporate sustainability scholarship has aligned with this perspective, conceptualizing systems thinking as a remedy for siloed decision-making. This approach facilitates a more holistic examination of the role

of corporations within social-ecological systems (Williams et al., 2017, p. 4). The importance of systems thinking in addressing complex, interconnected sustainability challenges has been articulated through leadership arguments in the management discourse, such as Paul Polman's declaration that future leaders must be systems thinkers because it is inconceivable to navigate companies through volatility without comprehending the interdependencies between the systems on which societies depend (Polman, 2014 as cited in Williams et al., 2017, p. 38).

However, the gap between advocacy and application is striking. Empirical work has indicated that although corporate sustainability researchers have increasingly encouraged systems thinking, the actual use of systems thinking tools and frameworks within organizations remains limited (Bettker Vasconcelos et al., 2025, p. 3). This gap is practically consequential, as without systems thinking tools, there is a recognized risk of misaligning priorities and policies intended to enhance sustainability, particularly in complex business environments in which linear approaches are inadequate (Abonguie et al., 2025, p. 2).

Competence in systems thinking is often implicitly assumed in sustainability work, but it is not as prevalent as might be expected. Systems thinking may even be reduced to a technical tool rather than understood as a fundamental change in how problems are framed and governed (Voulvoulis et al., 2022, p. 2, 5). In organizational settings, systems thinking manifests as a tendency to respond to visible incidents with surface-level solutions, leaving deeper structures and mental models unchanged. Such interventions are likely to be short-lived and repeated over time, or to produce rebound effects (Davelaar, 2021; Kim, 2000; Senge, 2008). Empirical evidence from a multinational corporation has illustrated how sustainability engagement can be steered toward superficial efforts that address symptoms rather than systemic causes, ultimately becoming symbolic initiatives that fail to drive significant transformation (Bettker Vasconcelos et al., 2025, pp. 5, 8). Similarly, strategies implemented in adjacent sustainability-practice domains without a wider systemic evaluation of their economic, environmental, and social side effects risk enabling greenwashing and burden-shifting rather than genuine progress (Hassan & Faggian, 2023, pp. 5–7).

Taken together, these observations suggest a recurring pattern: When systems thinking is invoked as a label rather than enacted as an analytic discipline, it functions as yet another buzzword that legitimizes corporate sustainability narratives while leaving underlying decision rules, incentives, and boundary assumptions intact (Voulvoulis et al., 2022; Bettker

Vasconcelos et al., 2025; Hassan & Faggian, 2023). This situation does not diminish systems thinking's analytical value; on the contrary, by directing attention to system boundaries, feedback effects, and the deep mental models that shape what is prioritized, measured, and communicated, this provides a theoretically grounded basis for understanding why corporate sustainability commitments so often remain decoupled from practice (Williams et al., 2017; Bettker Vasconcelos et al., 2025). However, this situation does mean that systems thinking, as with every framework examined in this review, is not immune to the discursive dynamics it seeks to diagnose. A final evolving concept that addresses a dimension largely absent from the frameworks discussed so far—the political role of corporations in shaping the rules and governance structures under which sustainability is pursued—is corporate political responsibility (CPR), examined in the following subsection.

### 2.2.4 Corporate political responsibility

The frameworks examined so far each offer a distinctive lens for understanding how corporations frame and operationalize sustainability commitments. However, none of them directly address political influences that can have a greater effect on sustainability outcomes than any public communication strategies, as they affect the rules, regulations, and governance structures that define and enforce sustainability. Corporate political responsibility (CPR) fills this gap by paying analytical attention to the alignment, or misalignment, between what corporations say about sustainability and what they do in political arenas.

The theoretical motivation for CPR begins with a straightforward but often overlooked observation. Although corporate sustainability and CSR have become highly institutionalized practices, the political dimension of corporations' influence has remained largely marginal in mainstream sustainability assessment. Lyon et al. (2018) emphasize this point, arguing that although corporations may enhance their direct environmental performance, their political activities, such as lobbying, can have a more significant influence on environmental quality than operational improvements (pp. 1, 13). However, these activities are often excluded from sustainability metrics, which has significant implications, as a corporation can perform well regarding ESG indicators while simultaneously lobbying against the regulations that would make those indicators meaningful. The researchers

therefore call for corporations to become as transparent about their political conduct as they have about their social and environmental performance (Lyon et al., 2018, pp. 1, 13).

Building on this point, the emergence of CPR can be understood as a response to governance gaps in regulating and evaluating corporate political influence. Zinnbauer (2022) frames CPR's rise around the growing recognition that corporate political activity materially shapes equity and integrity in political decision-making and outcomes, since conventional governance systems struggle with loopholes and weak enforcement (p. 4). In his account, CPR is propelled by three converging forces: the strategic centrality of political engagement for corporations, the expectations generated by stakeholder-capitalism discourse, and the intensifying governance pressures associated with climate policy (Zinnbauer, 2022, p. 4).

Conceptual clarity requires distinguishing CPR from the broader category of corporate political activity (CPA), which encompasses all the actions corporations employ to influence public policy, including direct lobbying, grassroots campaigns, and public relations strategies. By contrast, CPR refers to the norms, standards, and practices that should guide the political activities of corporations. This distinction matters because CPA is descriptive of what corporations do, whereas CPR is normative, setting out what they should do and how they should be held accountable. This normative dimension connects CPR to the broader sustainability discourse examined in this thesis by introducing a standard against which the coherence of corporate sustainability claims and political conduct can be evaluated (Zinnbauer, 2022, p. 7).

In practice, CPR is operationalized primarily through transparency, disclosure, and policy alignment requirements. The concept is defined as the disclosure of political activities and the promotion of socially and environmentally favorable public policies, emphasizing that political transparency is crucial in protecting society from being hijacked by private interests (Lyon et al. 2018 p. 4; Ali et al., 2023, p. 1497). Importantly, CPR cannot be reduced to lobbying disclosure alone; it goes beyond lobbying to identify at least nine distinct channels of influence, including support for think tanks, front groups, political action committees, foundations, trade associations, peak organizations, advisory committees and the placement of executives in administrative roles (Lyon, 2018, p. 12). This breadth is what makes CPR both analytically powerful and practically difficult to monitor, since corporate political influence is distributed across channels that are often opaque, fragmented, and designed to operate below the threshold of public visibility.

Furthermore, CPR is becoming increasingly embedded in corporate reporting and governance infrastructures that seek to connect political conduct with stated commitments. Disclosure expectations aim to reveal whether political contributions align with an organization's stated principles, objectives, or other public standpoints while highlighting corruption risks and the possibility of circumventing legal limits through indirect channels (Lyon et al., 2018, pp. 11–12). In parallel, evaluative infrastructures, such as the CPA-Zicklin Index, and the incorporation of lobbying integrity into sustainability ratings by agencies, such as Vigeo Eiris, have begun to institutionalize CPR assessment, evaluating corporations regarding leadership commitments, implementation practices, and results, including direct and indirect lobbying disclosure, board oversight, and stakeholder criticisms (Lyon et al., 2018, pp. 13–14). Zinnbauer (2022) interprets this development as part of a broader interaction between corporate and political actors, in which new standards, monitoring actors, and enforcement routes evolve alongside the political salience of corporate sustainability commitments (p. 14). He specifically links the rapid development of CPR to the green transition, arguing that decarbonization politics intensify the scrutiny of whether business incumbents use their disproportionate political influence to obstruct and delay progress, making the monitoring of corporate political conduct a central task of climate governance (Zinnbauer, 2022, p. 14).

At a corporate level, CPR encompasses a governance dimension, as political spending and influence strategies raise concerns regarding accountability, legitimacy, and agency risk. Boards address political transparency through a monitoring role that reduces information asymmetries and agency costs, as well as an advisory role that treats disclosure as strategically valuable for reputation and stakeholder relations (Lyon et al., 2018; Ali et al., 2023). In addition, Zinnbauer (2022) mentions that governance proposals are increasingly requiring executives to explain their political strategy to shareholders, signifying the emergence of specialized board oversight of political conduct as a prevailing best practice (p. 27). He also notes that employee engagement can decline when goals and actual political actions diverge, effectively turning internal discrepancies into pressure for accountability within the organization (Zinnbauer, 2022, p. 27).

Nevertheless, CPR is vulnerable to the same misalignment dynamics described throughout this review. Corporations may communicate responsible political intentions while concealing, outsourcing, or fragmenting practices. Lyon et al. (2018) emphasize reporting

that reveals any divergences between a corporation's lobbying positions and its publicly stated policies, goals, or other declared positions precisely because indirect contributions and intermediary political finance can create both misrepresentation and corruption risk (p. 11). Ali et al. (2023) describe how political spending can be structured through financial intermediaries to limit traceability, creating information-asymmetry gaps for shareholders and stakeholders, making comprehensive assessment costly and time-consuming (p. 1497). The incentive structure clarifies that the more significant the political behavior, the greater the motivation to conceal it, which is precisely why CPR frameworks exist and why they are difficult to enforce.

The stakes of CPR misalignment are further amplified by an emerging legal and reputational landscape. Zinnbauer (2022) discusses litigation strategies targeting misleading claims in advertising and highlights cases in which actors pursue legal remedies for greenwashing and untruthful climate communication (p. 21). He emphasizes that misleading information directed at customers and investors is held to higher truthfulness standards than weak lobbying enforcement, suggesting that legal exposure may become a more effective deterrent than voluntary disclosure frameworks alone (Zinnbauer, 2022, p. 21).

## 2.3 Frameworks and tools

The theoretical concepts examined in Sections 2.1 and 2.2 provide the intellectual vocabulary through which sustainability, responsibility, and transformation are debated. However, concepts alone do not determine how corporations communicate or are evaluated. The frameworks and tools through which sustainability claims are standardizing, measuring, rating, and monitoring these concepts serve as the determining factors in this regard.

### 2.3.1 Environmental social governance

The concept of ESG emerged from a broader reorientation in business and finance toward evaluating corporate success beyond purely financial outcomes. The framework organizes corporate performance into three evaluative categories—environmental, social, and governance—rooted in the TBL's logic of linking corporate activity to "people, planet, and profits" (Leoni, 2025, p. 401). The term ESG was first coined in 2005 in a United Nations report connected to the “Who Cares Wins” initiative, the objective of which was to

incorporate non-financial factors into capital market decision-making (Almeyda & Darmansya, 2019 as cited in Mishra et al., 2025, p. 2). The following year, ESG was further institutionalized through the United Nations Principles for Responsible Investment, which reinforced the concept as an organizing logic for sustainable investment practices (Rubab et al., 2025, p. 68). This origin in the investment world is important to note, unlike sustainability theory or CSR, which emerged from environmental ethics and social philosophy, ESG was designed from the outset as a financial tool, a framework for making sustainability legible to capital markets.

Conceptually, ESG's three pillars capture different domains of corporate performance and risk. Environmental factors concern how corporations affect and respond to ecological systems, addressing issues such as climate change, biodiversity, deforestation, pollution, and waste management. Social factors address a company's relationships with its employees and society, encompassing health and safety, human rights, and diversity. Governance factors refer to structures and controls, including remuneration, tax strategy, board composition, and corruption (Yu et al., 2024, p. 521). In this way, ESG functions as a categorization framework that transforms complex sustainability topics into reportable and assessable corporate attributes (Buchetti et al., 2025). These ESG factors are described as crucial when assessing sustainable investment options and have increasingly been integrated into investment decision-making as part of a wider shift toward ethical and sustainability-oriented investing (Rubab et al., 2025, p. 68). Therefore, ESG serves as a bridge between sustainability principles and financial decision processes, enabling market actors to translate normative expectations into screening, evaluation, and capital allocation practices.

In corporate practice, ESG is operationalized primarily through disclosure and reporting. The disclosures are designed as complementary tools for corporate accountability and transparency (Uyar et al., 2020, p. 20), with reported benefits including strengthened brand loyalty, stakeholder signaling, and reputation enhancement (Sneideriene & Legenzova, 2025, p. 1). Such disclosure is also positioned as decision-useful information, used by corporations to understand sustainability-related possibilities, risks, and managerial influence, as well as by investors to inform capital allocation (Chopra et al., 2024 as cited in Yadav et al., 2025, pp. 3456–3457). Alongside disclosure, ESG has been embedded in rating systems that quantify corporate performance into comparable scores, shaping both corporate behavior and market perceptions. Such ratings are defined as assessments of a

company's overall performance in managing ESG practices, and they have become widely used for identifying corporations viewed as aligned with societal goals (Gong et al., 2025, p. 2).

Taken together, these standardized categories, disclosure templates, and comparable ratings may suggest that ESG provides the operational clarity that sustainability, the TBL, and CSR have often been criticized for lacking. However, this impression dissolves under closer scrutiny, as ESG evaluations are not uniform across providers and frequently produce conflicting signals. Although rating agencies are widely regarded as influential institutions, the absence of standardized ESG definitions results in significant variation in ratings across agencies. This disagreement can expose investors to conflicting information, distorting their perception of what constitutes a sustainable investment (Cesarone et al., 2023, p. 1–2). The results indicate that ESG's apparent precision is driven largely by its institutional infrastructure rather than by a broad consensus on measurement. This finding is consistent with the definitional vulnerabilities discussed throughout the review.

In addition to rating inconsistency, ESG's prominence in corporate communication amplifies concerns that the framework can function as a buzzword or symbolic label rather than a reliable indicator of substantive performance. The pressure to align with best-practice standards and improve ESG scores can incentivize superficial compliance, and greenwashing aimed at better ESG evaluations has explicitly been noted as an ethical concern that raises questions about authenticity and transparency (Gong et al., 2025, p. 2). Reporting regarding ESG is considered vulnerable to manipulation, as greenwashing can threaten its accuracy and reliability, undermining disclosure quality and stakeholder trust (Sneideriene & Legenzova, 2025, p. 1). In practice, the production of ESG data often relies on publicly available reports generated by corporations, and such reports may be unaudited and unreliable, increasing the scope for unsubstantiated claims (Kathan et al., 2025, p. 2). Empirical evidence has indicated that greenwashing cases are most prevalent among large companies with high ESG scores, suggesting that such scores may reflect reported environmental performance rather than actual performance according to measurable outcomes (Dorfleitner & Utz, 2024; Kathan et al., 2025). This finding is noteworthy, as it indicates that ESG, in its current form, may not only fail to prevent greenwashing but also may inadvertently incentivize it.

These tensions reveal why ESG is simultaneously the most influential and the most contested sustainability framework in contemporary corporate practice. ESG reports vary widely in quality and content, leaving considerable discretion to management, so selective disclosure can promote greenwashing and impair comparability. Therefore, ESG operates not only as a framework for measuring corporate sustainability performance but also as a contested language arena in which sustainability can be strategically framed, potentially enabling misalignment between corporate narratives and underlying impacts (Sneideriene & Legenzova, 2025, p. 18). For this thesis, ESG matters less as a technical scoring system and more as a discursive infrastructure that shapes how corporations package, legitimize, and communicate their sustainability terminology choices. Beyond ESG ratings, the ways sustainability is measured and represented raise broader debates about accounting, as discussed in the following subsection.

### 2.3.2 Accounting focus

The accounting focus on sustainability developed from dissatisfaction with conventional economic measures that treat environmental degradation and resource depletion as largely invisible. At the macroeconomic level, Conable and Tolba (1989, p. v) argue that gross domestic product (GDP) is often interpreted as income even though it cannot be sustained when the degradation of the natural resource base is ignored and the sale of nonrenewable resources is treated entirely as revenue. Norgaard (1989) extends this critique by tracing how growing awareness of pollution and environmental management problems in the 1960s made the shortcomings of GDP and gross national product (GNP) more apparent (pp. 54–55). These measures can rise both by degrading the environment and by spending to correct that degradation, thereby overstating welfare and long-term progress. The underlying problem is not merely technical but also conceptual. If the dominant measurement systems treat environmental destruction as economically neutral or even positive, then any sustainability framework built on those systems inherits a structural blind spot (Norgaard, 1989, pp. 54–55).

Environmental accounting emerged in the 1970s as a response to this recognition, and it encompasses three distinct applications: national income accounting, which involves the adjustment of macroeconomic measures; financial accounting, which entails the estimation and reporting of environmental concerns to external stakeholders; and management accounting, which utilizes environmental data to inform internal and operational decisions

(Khalid et al., 2012 as cited in Hussain et al., 2016, p. 336). The accounting focus therefore shifts from a narrow representation of market transactions to a broader attempt to represent environmental impacts, responsibilities, and constraints within both public statistics and organizational reporting systems (Hussain et al., 2016). Nevertheless, this extension does not resolve the fundamental problem, whereby sustainability is generally viewed as an intergenerational and ecological constraint rather than a short-term performance target. Sustainability definitions explicitly link present decision-making to future generations and the life-supporting capacity of ecosystems, emphasizing that social and economic objectives should not be achieved at the expense of ecosystem integrity. Accounting, by contrast, operates within shorter time horizons and relies on prices, revenues, and cost categories that do not accommodate ecological thresholds. The result is a persistent misfit between what sustainability requires and what accounting systems can represent (Milne, 1996).

In the corporate world, sustainability enters accounting through two channels. Externally, corporate decision-makers face growing pressure to consider wider environmental impacts, driven by public demand, stricter regulation, and expanded legal liability and information requirements (Milne, 1996, p. 136). Internally, environmental data inform management decisions through audits, environmental management accounting, and operational controls, though this information is often treated as confidential (Hussain et al., 2016, p. 336). Sustainability thus becomes operationalized through a combination of disclosure practices, compliance-oriented measurement, and internal tools, even when the underlying impacts remain difficult to quantify comprehensively (Hussain et al., 2016, pp. 338–339). More recently, sustainability reporting has been further shaped by regulatory agendas that treat ESG disclosure as part of investor protection and capital market oversight. Frankel et al. (2025) describe how the "ESG onrush" has expanded to mandatory sustainability-disclosure rules (p. 3219). In March 2024, the United States Securities and Exchange Commission mandated that climate-related disclosures be subjected to materiality tests, and the EU adopted the Corporate Sustainability Reporting Directive (CSRD) alongside reporting standards effective for periods beginning on or after January 1, 2024 (Frankel et al., 2025, p. 3219). Corporate sustainability disclosures have moved beyond voluntary reputation instruments and are increasingly being embedded in formal accountability infrastructures designed to standardize decision-useful sustainability information for investors and creditors.

However, this increasing formalization does not eliminate the misalignment between accounting representations and sustainability outcomes, and in some respects, it may even exacerbate it. Milne (1996) observes that translating sustainability to the organizational level through accounting and reporting may increase awareness and transparency, but it may not necessarily produce sustainability, as wider disclosure of past impacts does not guarantee changes in future actions. He further notes that many accounting-driven sustainability changes pursue eco-efficiency, but eco-efficient solutions do not necessarily constitute sustainable solutions, since sustainability also depends on ecological limits, substitution constraints between natural and manufactured capital, and the scale of economic throughput relative to ecosystem capacity (pp. 146–152). The implication is sobering: Sustainability can be rhetorically present in corporate accounting through measurement, reporting, and auditing while remaining practically constrained by conventional profitability benchmarks and corporation-level boundaries never designed to protect ecological or intergenerational interests (Milne, 1996, pp. 146–152).

It is precisely this gap that makes sustainability vulnerable to what the accounting literature has described as buzzword dynamics. Sustainability can become synonymous with notions such as social responsibility or environmental management and can even become a term that poses no challenge to corporate attitudes or practices, especially when the definition of sustainable development is treated as vague (Hussain et al., 2016; Milne, 1996). The concept has been likened to a Trojan horse of words, sufficiently indeterminate that different users can fill it with their own meanings and intentions. From an accounting perspective, the central theoretical risk is that corporations can redefine sustainability through selective metrics, boundary choices, and disclosure narratives, creating the appearance of alignment with sustainability objectives while preserving underlying business priorities (Hussain et al., 2016; Milne, 1996). The Trojan horse metaphor offers perhaps the most vivid formulation of the dynamic examined throughout this review: a term that appears to carry transformative potential but, once inside the gates of corporate practice, may be emptied of its original meaning and repurposed to serve institutional interests.

Across the three sections of this chapter, a consistent pattern emerged. Every framework examined has a dual character, from sustainability theory and the TBL to CSR, resilience, regeneration, systems thinking, CPR, ESG, and accounting. Each offers genuine analytical or normative value, and each becomes susceptible to discursive appropriation when adopted into corporate communication. Foundational concepts provide the vocabulary,

which evolving concepts attempt to refine or transcend, and frameworks and tools constitute the institutional architecture through which terminological choices are standardized and communicated. The following chapter details the methodological approach through which the analysis is conducted.

# 3 Methodology

This chapter outlines the qualitative, exploratory, multiple-case-study design (Yin, 2018) and the deductive qualitative content analysis (Mayring, 2015; Schreier, 2012) employed in this thesis to investigate the alternative umbrella terms employed by chocolate companies and how these terms align with conventional sustainability frameworks, such as replacement, coexistence, or continuity, in corporate communications.

## 3.1 Research design and approach

The choice of a qualitative approach reflects the interpretive nature of the questions. This study is not primarily concerned with measuring how often specific terms appear but with understanding how they are strategically positioned within corporate communication, what meanings corporations attach to them, and what discursive functions they perform in legitimizing environmental and social commitments. This interpretive logic is consistent with qualitative research traditions that emphasize meaning-making processes in organizational contexts (Gioia, Corley, & Hamilton, 2013). Corporate communication, in this framing, is understood not as a neutral transmission of information but as a meaning-making practice embedded within sector-specific expectations, stakeholder pressures, and broader legitimacy dynamics (Suddaby & Greenwood, 2005; Phillips, Lawrence, & Hardy, 2004).

Case study research is especially well suited for this type of inquiry. Case studies are appropriate for examining complex organizational processes in real-world contexts, particularly when the boundaries between phenomenon and context are not clearly defined (Yin, 2018). The choice of a multiple-case design enhances analytical rigor by enabling systematic comparison across organizations (Yin, 2018; Miles, Huberman, & Saldaña, 2014). In this thesis, multiple-case logic serves two complementary functions. First, the approach enabled the identification of convergent patterns across companies that may signal broader sectoral trends in sustainability discourse. For instance, it may be possible to determine whether the chocolate industry as a whole is moving away from sustainability as a central term. Second, the method highlighted divergent strategies that illuminate how organizational characteristics, market positioning, and legitimacy pressures shape terminology choices differently across companies (Eisenhardt & Graebner, 2007).

The case study design is combined with deductive qualitative content analysis, which provides a systematic and rule-based approach to the interpretation of textual data while retaining sensitivity to context, implicit meaning, and rhetorical function (Mayring, 2015; Schreier, 2012). The analysis is theory-guided, with categories defined in advance through a structured codebook developed from the theoretical review in Chapter 2. The codebook operationalizes two analytical dimensions. The first dimension captures the candidate umbrella terms expected to function as organizing concepts for corporate responsibility, including sustainability, regenerative, resilience, impact, circular economy, and ESG. The second dimension captures the functional relationship between sustainability and these alternative frames, coded as categories such as central, replacement, coexistence, reframing, and differentiation. This deductive approach aligns with the structuring of qualitative content analysis, wherein theory-derived category systems are systematically applied to empirical material to identify patterns, consistencies, and deviations from theoretical expectations (Mayring, 2015). The coding process remained open to unanticipated discoveries, terminology, or positioning strategies not covered by the codebook. This approach was adopted to capture the intricacies of corporate discourse comprehensively without constraining it within predefined categories.

The analysis focuses on corporate sustainability discourse, captured through each organization’s public communications across multiple channels. Rather than focusing exclusively on sustainability reports or isolated statements, this study examines how companies organize, label, and narrate their environmental and social commitments across corporate websites (e.g., navigation architecture, approach pages, mission statements), formal reports (e.g., annual reports, sustainability or impact reports), and social media platforms (e.g., bios, representative posts, campaign messaging). Methodologically, a multi-channel approach enables the analysis to capture both terminological choice and cross-context consistency, including strategic variation by audience and format.

The analysis prioritizes high-salience discourse positions within these channels, in which umbrella concepts typically function as organizing frames. These discourse positions include report titles, main section headings, website navigation labels, "our approach" or "our commitment" landing pages, social media bio statements, and recurring campaign taglines. The rationale for this focus is straightforward, since not all uses of a term are equally substantive. A term that structures website navigation, anchors a report section, or defines corporate identity in a condensed format, such as an Instagram bio, reveals strategic

positioning choices more clearly than an incidental mention in body text. The coding protocol therefore emphasizes structural salience and functional positioning rather than simple frequency counts, aligning with discourse-analytic traditions that foreground how language constructs organizational identity and legitimacy (Phillips, Lawrence, & Hardy, 2004; Suddaby & Greenwood, 2005).

Finally, the research design incorporates an evidence matrix as a systematic data display tool to support transparency and comparability (Miles, Huberman, & Saldaña, 2014). For each company, the matrix documents the dominant umbrella term, the key secondary terms, the role of sustainability (central, minor, or absent), and the preliminary pattern classifications, as well as the supporting textual evidence. This structured approach makes explicit how raw observations are aggregated into case-level interpretations, reducing the risk of unsystematic or impressionistic conclusions and enhancing the traceability of analytical claims (Schreier, 2012; Yin, 2018). The evidence matrix also serves as the foundation for the cross-case comparison in Chapter 5, in which convergent and divergent patterns across the four companies are systematically identified and interpreted.

## 3.2 Case studies selection

This thesis examines multiple cases within a single industry to enhance the comparability of the findings, as a shared regulatory, economic, and institutional context reduces confounding variation across cases.

### 3.2.1 Sector rationale: Why chocolate?

The chocolate sector was selected as the empirical context for this study because it exemplifies an industry facing heightened sustainability scrutiny and legitimacy pressures across environmental, social, and regulatory dimensions (Fountain & Huetz-Adams, 2020). These pressures create strong incentives for companies to manage their sustainability narratives carefully (Lyon & Montgomery, 2015), making the sector particularly suitable for examining how corporate discourse may be shifting from established sustainability terminology toward alternative frameworks.

Three characteristics make the chocolate sector an especially productive site for this analysis. First, cocoa supply chains are widely recognized as high-risk regarding both

environmental degradation and social responsibility. Deforestation linked to cocoa farming, particularly in West Africa, has become a focal point of international regulatory attention (Kroeger, Klemz, & Hoffmann, 2017; Higonnet, Bellantonio, & Hurowitz, 2017). The expansion of cocoa cultivation into protected forest areas in Côte d'Ivoire and Ghana, which collectively produce approximately two-thirds of the world's cocoa, has contributed significantly to biodiversity loss and carbon emissions. Simultaneously, persistent issues of child labor, inadequate farmer incomes, and poor working conditions have intensified stakeholder demands for greater supply-chain transparency and accountability (Kroeger, Klemz, & Hoffmann, 2017; Bymolt, Laven, & Tyszler, 2018; Fountain & Huetz-Adams, 2020).

Second, the sector operates within an increasingly stringent regulatory environment that directly shapes how companies can communicate sustainability claims. The European Union's Regulation on Deforestation-Free Products (EUDR), which entered into force in 2023 and was fully applicable from December 2025, explicitly requires companies placing cocoa products on the EU market to demonstrate robust traceability and conduct due diligence to ensure that products are not linked to deforestation or forest degradation (European Commission, 2023). This regulatory framework creates incentives for companies to adopt proof-oriented terminology, such as traceability, assurance, verification, and impact measurement, that signals compliance capacity rather than aspirational intent (Lambin et al., 2018; Gardner et al., 2019). Similarly, the Corporate Sustainability Due Diligence Directive (CSDDD), adopted in 2024, reinforces expectations that companies substantiate sustainability claims with verifiable practices and measurable outcomes (European Commission, 2024). The regulatory landscape therefore appears to be propelling corporate sustainability discourse toward a more specific and accountable framework. Consequently, vague umbrella terms become riskier, and alternative framings may become more attractive.

Third, multistakeholder benchmarking initiatives have intensified reputational competition by publicly comparing chocolate companies' performance regarding sustainability. The Chocolate Scorecard (2025), now in its sixth edition, evaluates 81 companies across criteria such as traceability, deforestation, child labor, living income, agroforestry, and climate action, assigning public scores that function as reputational signals to consumers, investors, non-governmental organizations (NGOs), and policymakers (Be Slavery Free et al., 2025). This dynamic benchmarking process establishes a context in which sustainability is no longer merely a voluntary communication choice but a mechanism for competitive positioning. As a result, companies must manage their discourse strategically, considering

both sector expectations and competitor behavior (Fransen & Burgoon, 2014; Waddock & Googins, 2011).

Taken together, these three characteristics—supply-chain risk, regulatory pressure, and public benchmarking—create a high-stakes discursive environment in which companies face simultaneous pressures to demonstrate credibility, differentiate themselves, and align with evolving regulatory and normative expectations. These conditions make the chocolate sector particularly suitable for investigating whether sustainability remains the dominant organizing concept in corporate communication or is being displaced, supplemented, or redefined through alternative frameworks.

### 3.2.2 Sampling strategy and case selection logic

Cases were selected through purposive sampling, following an information-maximizing case selection strategy (Patton, 2015). This approach is appropriate when the research objective is not statistical generalization but analytical generalization, as it enables the development of theoretical insights and explanatory patterns that may be transferable to similar contexts (Eisenhardt & Graebner, 2007; Yin, 2018).

The sampling strategy was designed around three selection criteria. First, to ensure sufficient material for the discourse analysis, companies had to maintain an active sustainability presence on multiple channels, such as corporate websites, sustainability or impact reports, and social media. Second, the selected companies had to be listed within recognized sustainability benchmarks, such as the Chocolate Scorecard or GlobeScan rankings, indicating that their sustainability performance is monitored and evaluated externally and publicly. Third, the sample was designed to ensure variation in organizational type and communication style, encompassing mission-driven and conventional brands, craft and mass-market producers, and independent companies and subsidiaries. This diversity is not incidental but methodologically essential, enabling a systematic cross-case comparison of how different organizational identities and market positions shape terminology choices.

This sampling approach aligns with the replication logic recommended for multiple-case-study designs. Yin (2018) distinguishes between literal replication, in which cases are selected to anticipate similar patterns, and theoretical replication, in which cases are selected to anticipate contrasting patterns based on theoretically grounded expectations.

The present sample includes both approaches: companies expected to retain sustainability as a central communicative frame (literal replication) and companies expected to employ alternative terminologies (theoretical replication). This configuration enables a structured examination of variation in discourse strategies across cases, which is the analytical core of the cross-case comparison in Chapter 5.

All four selected companies are positioned among the higher-performing companies in the sixth edition of the Chocolate Scorecard (2025), confirming their relevance as cases in which sustainability constitutes an actively managed and strategically salient dimension of corporate practice (Chocolate Scorecard, 2025). One case company—Tony's Chocolonely—is additionally identified as a sustainability leader in expert-oriented reputational assessments, specifically the GlobeScan Leaders 2024 report, which further positions the company as a discourse-setting case within the sector (GlobeScan & ERM Sustainability Institute, 2024).

### 3.2.3 Brief case company profiles

The four companies were selected to represent a spectrum of terminology strategies, ranging from an explicit departure from sustainability language to its continued centrality:

- **Tony’s Chocolonely (Netherlands)** presents itself as a mission-driven chocolate company focused on combating exploitation in cocoa supply chains. The company’s disclosures are communicated through an “annual FAIR” framing and an impact logic rather than conventional sustainability-reporting terminology (Tony’s Chocolonely Global, 2024a, 2024b, n.d.-a, n.d.-b).

- **Original Beans (Netherlands)** is a craft chocolate producer that foregrounds forest protection and restoration. The company’s disclosures are structured around a regenerative language paradigm, particularly the term “regenerative,” and the proprietary label "Chocolate Foodprint" (Original Beans, 2024, n.d-a).

- **HALBA (Switzerland)** represents a more conventional industry case in which sustainability functions as the primary framing concept. This aspect is reflected in a dedicated sustainability-reporting platform and repeated sustainable positioning statements (HALBA, 2024, n.d-d).

- **Ritter Sport (Germany)**, an established mass-market brand, also uses sustainability as its overarching frame while incorporating related terms within the broader reporting narrative (Ritter Sport, 2024a, n.d-b).

## 3.3 Data collection and evaluation method

The analytical procedure followed six integrated steps, moving from case selection and document collection through rule-guided coding to within-case interpretation and cross-case synthesis. This section describes each step, specifying how data were collected, how the coding framework was applied, and how coded material was systematically transformed into case-level and cross-case interpretive claims. The overall process design is illustrated in Figure 2.

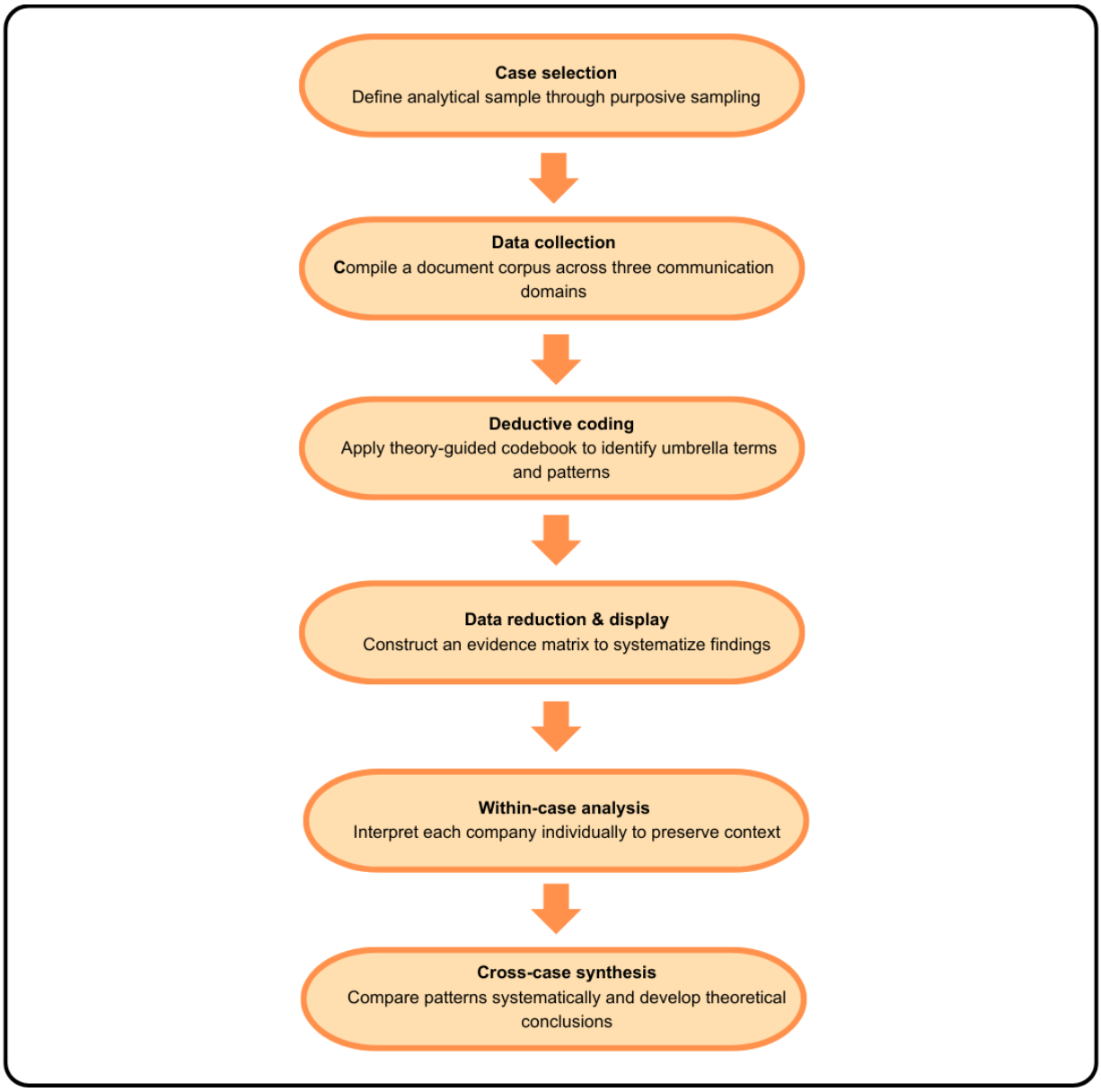


**Figure 2**

Process design and analytical procedure for the analysis in this thesis

**Note.** Author's own illustration adapted from Yin (2018), Bowen (2009), Mayring (2015), Schreier (2012), and Miles, Huberman & Saldaña (2014).

### Step 1: Case selection

The first step defines the analytical sample through purposive case selection, identifying cases that are especially informative for the research question and that enable meaningful variation in corporate communication strategies (Yin, 2018). The aim is not statistical representativeness but analytical generalization through theoretically informed comparison. Four chocolate companies were selected to capture variation in organizational type, market positioning, and communication style, as described in Appendix A. The rationale for sector choice and the specific selection criteria are detailed in Section 3.2.

**Step 2: Data collection**

The second step operationalizes the empirical material through qualitative document analysis, treating corporate communications as data to examine organizational meaning-making and legitimacy work (Bowen, 2009; Suchman, 1995). Consistent with discourse-based approaches to institutional analysis and rhetorical legitimation, this thesis explores how organizations construct and stabilize responsibility narratives through language and framing choices (Phillips et al., 2004; Suddaby & Greenwood, 2005; Aerts & Cormier, 2009). To capture both formal disclosure and strategic framing across communication channels, the corpus comprises three domains: corporate reports, encompassing annual, sustainability, and impact reports, offer formalized and structured disclosures of commitments and responsibility narratives; corporate websites, particularly their main navigation labels, approach pages, and mission statements, employ curated thematic content to communicate their strategic positioning; and the content of social media accounts, including official bios, campaign messaging, and a curated selection of representative posts, serves as a reflection of identity projection and public-facing engagement.

The inclusion of multiple communication channels is methodologically significant. Reports, websites, and social media serve different audiences and operate under different production constraints: Reports are typically produced annually with formal review processes, websites are curated but continuously updated, and social media are more immediate and identity-condensed. Examining all three channels enabled the analysis to assess not only what terms a company uses but also whether those terms are deployed consistently across contexts or strategically adapted depending on the channel and audience. All the materials are systematically recorded in Appendix B, specifying source type, publication date, access information, and contextual notes relevant to umbrella-term identification.

**Step 3: Deductive coding**

The third step applies a theory-guided deductive codebook following structuring qualitative content analysis (Mayring, 2015; Schreier, 2012). The categories for the following codes were defined in advance based on the theoretical review in Chapter 2 and systematically applied to classify and examine the discursive functions of key terms.

- **Umbrella-term codes** (Appendix C1) identify the primary and secondary umbrella terms used in each company's communications. These include sustainability and

alternative terms, such as impact, regenerative, resilience, purpose, circular, and ESG, which were derived from the theoretical review.

- **Meaning/function codes** (Appendix C2) capture how the umbrella term is positioned in the narrative relative to sustainability. Four positioning categories were defined: continuity (sustainability remains the central organizing frame), replacement (an alternative term substitutes sustainability as the primary frame), coexistence (multiple terms are used alongside each other without clear hierarchy), and differentiation (terms are explicitly distinguished by scope, audience, or purpose).

- **Definition-clarity codes** (Appendix C3) record how the umbrella term is defined or operationalized through definition statements, indicators, or scope specifications. Alternatively, the term may be used without an explicit definition. This code family is analytically significant because, as the theoretical review demonstrated, terms invoked without definition are more susceptible to buzzword dynamics and discursive appropriation.

The coding process focused on high-salience discourse locations at which umbrella terms typically function as organizing concepts, such as report titles, main section headings, website navigation labels, "our approach" pages, social media bios, and campaign taglines. Applying consistent discourse locations across all cases supports rule-guided coding and enhances comparability in both within-case and cross-case analysis (Mayring, 2015; Schreier, 2012).

**Step 4: Data reduction and display**

Following coding, the results were organized using data reduction and visual display techniques, with a case-level evidence matrix as the central analytic display (Miles Huberman & Saldaña, 2014). The data were consolidated using pattern aggregation and structured into an analytical matrix format to reduce complexity while maintaining systematic connections between the coded evidence and interpretation. The case-level evidence matrix encompasses the following analytical dimensions in Table 1.

**Table 1**
Evidence Matrix Template

| Company | Dominant umbrella term | Secondary terms | Role of sustainability | Pattern classification | Definition clarity | Evidence reports & websites | Evidence social media | Sources |
|---|---|---|---|---|---|---|---|---|
| Name of the company | Primary organizing frame identified through high-salience discourse locations | Supporting frames recurring alongside dominant term | How the term "sustainability" is positioned relative to alternative terms | Continuity, replacement, or coexistence | Whether term is explicitly defined or undefined | Coded passages from annual reports, sustainability reports, website pages | Coded passages from bios, posts, campaign messaging | Document identifiers and URLs |

**Note.** Author's own elaboration following Miles, Huberman, & Saldaña's (2014) matrix display principles.

This step serves as an analytical bridge between the coded fragments and the interpretive claims. By making explicit how raw observations are aggregated into case-level judgments, the evidence matrix strengthens transparency and reduces the risk of unsystematic or impressionistic conclusions (Miles, Huberman, & Saldaña, 2014).

### Step 5: Within-case analysis

The fifth step synthesizes the findings for each company through a structured within-case analytical narrative. Consistent with multiple-case-study logic, each case is first interpreted on its own terms to preserve contextual specificity before cross-case comparisons are made (Yin, 2018). For each company, the within-case analysis addresses the following three guiding questions:

- **Which umbrella term is dominant, and at which point(s) is it anchored?** Answering this question involves identifying the primary organizing frame across communication channels, examining its structural embedding (report titles, section architecture, website navigation, social media bios), and assessing whether the term is positioned explicitly or implicitly and whether it is used consistently across channels.

- **Which secondary terms recur as supporting frames?** This question concerns complementary concepts that cluster around the dominant term, and it examines their functional relationships to determine whether these concepts operate in a hierarchy, equivalence, or explicit differentiation relative to the primary term.

- **How is sustainability positioned relative to alternative terminology?** This is the analytically decisive question. For each case, sustainability's role is classified as follows: retained as the central organizing concept (continuity), substituted by an alternative term as the primary frame (replacement), used alongside alternatives without clear hierarchy (coexistence), explicitly distinguished by scope or purpose (differentiation), or largely absent from strategic discourse.

The outcome of each within-case synthesis is a pattern classification recorded in the evidence matrix, supported by the textual evidence and source documentation collected during data collection. These within-case narratives are presented individually in Chapter 4.

**Step 6: Cross-case synthesis**

The final step consolidates the results into an integrated answer to the research question through systematic cross-case comparison and theoretical interpretation (Yin, 2018). Drawing on the case-level evidence matrixes from Step 4, the synthesis follows a three-stage analytical process.

First, the patterns are compared across cases to identify convergent and divergent terminology strategies across the four companies, examining at what points companies converge on umbrella terms or positioning logics, when they diverge, and what may explain this variation. Second, strategic variation is explained by relating the observed patterns to case characteristics, including organizational type (mission-driven versus conventional branding), market positioning (premium craft versus mass market), and the broader legitimacy and regulatory context in which the chocolate sector operates.

Third, the discursive functions are interpreted by examining how umbrella-term choices operate within corporate responsibility narratives, such as by foregrounding measurability (impact), systemic transformation (regenerative), adaptive capacity (resilience), or moral positioning (purpose). This stage connects the empirical findings back to the theoretical framework in Chapter 2 by assessing whether terminology shifts reflect substantive conceptual reframing or primarily strategic relabeling.

The cross-case synthesis is presented in Chapter 5, in which convergent and divergent patterns are identified, interpreted, and discussed in relation to the broader theoretical arguments developed throughout this thesis.

## 3.4 Methodological challenges and limitations

Naming the company case studies is essential for substantiating this thesis's claims and delineating its scope. First, the analysis focuses on four companies within a single sector. Although the use of purposive sampling enabled a deep contextual understanding and analytical depth, the findings cannot be statistically generalized to all chocolate companies or to other industries. This thesis prioritizes theoretical transferability over statistical representativeness, examining variation within a bounded empirical context. The patterns identified may be analytically transferable to sectors facing comparable sustainability pressures and terminological dynamics, but that transferability must be assessed by future research.

Second, the data collection was conducted in and represents a specific timeframe. Most of the analyzed reports cover the 2023–2024 or 2024–2025 reporting cycles, which align with the cocoa harvest cycle and the fiscal year of most companies (typically October to September) rather than the calendar year. Corporate framing strategies may evolve in response to regulatory developments, stakeholder pressures, or market trends that fall outside this period. This study captured a discursive snapshot rather than tracking longitudinal evolution, a limitation particularly relevant in a regulatory environment in which the EUDR and CSRD are still being implemented. Third, the analysis examined publicly accessible corporate communications, as internal documents, stakeholder dialogues, and strategic decision-making processes were beyond the scope of this study. Consequently, the analysis could not fully assess whether terminology shifts reflect substantive organizational change or primarily external positioning strategies. This point is an inherent limitation of discourse-based research, which can identify what corporations say and how they say it, but cannot, on its own, determine the extent to which discourse corresponds to practice. The theoretical review in Chapter 2, particularly the discussions of greenwashing and buzzword dynamics, provided the interpretive vocabulary for addressing this gap, but the gap itself remains.

Fourth, despite the structured codebook approach, qualitative content analysis inherently involves interpretive decisions. To enhance reliability and transparency, all the coding decisions are documented in the evidence matrix, pattern classifications are justified through multiple supporting examples, and coding rules are made explicit in Appendixes C–D. The

deductive structure of the codebook ensures consistency, but the application of qualitative categories to complex corporate texts requires judgment. This limitation is mitigated by transparency rather than eliminated by method. Finally, corporate sustainability discourse is evolving rapidly. New terms may emerge during or after the writing of this thesis, and current alternative umbrella terms may themselves become normalized or contested in ways that are not yet evident. This thesis captured terminology patterns within a specific discursive moment, and the findings should be read as an analysis of that moment rather than as a prediction of the direction of corporate sustainability language.

Despite these limitations, this methodological design provides a systematic, theoretically grounded approach to examining how corporations in the chocolate sector deploy terminology to define and legitimize sustainability in contemporary discourse. The combination of deductive qualitative content analysis with a multiple-case-study design, structured through an evidence matrix and guided by theory-derived categories, balances analytical rigor with the interpretive sensitivity required to capture the complexity of corporate sustainability communication.

# 4 Analysis of the case companies

The following four sections present the within-case analyses for each company, drawing on the case selection, document corpus, and deductive codebook described in Chapter 3 and detailed in Appendixes A, B, and C. Each case is examined on its own terms before the cross-case comparison in Chapter 5. For each company, the analysis addresses three guiding questions, examining which umbrella term is dominant and at which point it is anchored in corporate communication, which secondary terms recur as supporting frames, and how sustainability is positioned relative to alternative terminology. Each case concludes with a replacement, continuity, or coexistence pattern classification, supported by textual evidence drawn from corporate reports, websites, and social media.

## 4.1 Case Company 1: Tony’s Chocolonely

Tony's Chocolonely is a Dutch chocolate company founded in 2005 that explicitly defines its corporate purpose around eliminating exploitation, particularly slavery, child labor, and deforestation, from cocoa supply chains (Tony’s Chocolonely, n.d.-c). This mission-driven identity is condensed in the brand tagline "Crazy about chocolate, serious about people" (Tony's Chocolonely, n.d.-d) and reinforced through its B Corporation certification, which signals an institutionalized commitment to social and environmental purpose alongside commercial goals (B Lab Global, n.d.).

Organizationally, Tony’s operates through an open-source business model and makes its “5 Sourcing Principles,” which are traceability, a higher price, strong farmers, long-term quality, and productivity, as well as its “Tony’s Open Chain” platform, which is available to other chocolate companies willing to adopt equivalent standards (Tony’s Chocolonely, n.d.-d, n.d.-e). The company’s communication strategy emphasizes transparency and measurable impact, most visibly through its annual reporting, which is titled “FAIR Annual Report” rather than a “Sustainability Report,” signaling a framing shift toward fairness and impact logic (Tony’s Chocolonely, 2024a). In the Chocolate Scorecard 2025, Tony’s received the highest overall score among chocolate manufacturers, performing particularly strongly regarding traceability and transparency, living income, child and forced labor, agroforestry, and deforestation and climate commitments (Chocolate Scorecard, 2025).

**Dominant umbrella term and structural embedding**

The coding revealed a distinctive communicative configuration in which conventional sustainability terminology has been systematically displaced by alternative terms centered on impact, fairness, and resilience. This displacement is not merely superficial branding; it is embedded across the company's communication architecture in ways that suggest a deliberate conceptual design.

Tony's primary disclosure channel, the FAIR Annual Report, is a departure from conventional sustainability-reporting nomenclature. Beyond the title, the document's internal architecture prioritizes metrics-driven accountability and outcome-oriented framing over aspirational commitments. Structural emphasis is placed on impact, transparency, and measurable action, reflected in sections such as "Our Impact," "Transparency & Accountability," and "From Mission to Action" (Tony's Chocolonely, n.d.-a; Tony's Chocolonely Global, 2024a). An examination of the website's architecture substantiates this observation. The primary navigation labels, which feature prominent labels such as "Our Promise," "Our Mission," "Tony's Impact," and "Tony's Open Chain," unmistakably prioritize mission-oriented language, while elements pertaining to sustainability are conspicuously absent from the website's primary structural elements. The homepage statement, "Together we'll end exploitation in cocoa," stresses transformation objectives over sustainability maintenance (Tony's Chocolonely, n.d.-a).

The company's social media platforms demonstrate consistent terminology deployment. Across Instagram, Facebook, YouTube, and LinkedIn, communications employ terms such as "impact company" and hashtags including #impact, #ethicalsourcing, #endingexploitation, and #changemaking. Although sustainability-related hashtags appear occasionally on LinkedIn (#sustainablesourcing, #sustainablesupplychains), they occur with notably lower frequency than impact- and fairness-oriented terms, constructing a semantic field centered on measurability and ethical absolutes rather than the incremental improvement narratives typical of sustainability discourse (Tony's Chocolonely, n.d.-a, n.d.-b, n.d.-c, n.d.-d).

**Secondary terms and supporting frames**

Two supporting terms operate within Tony's communicative architecture. Resilience functions as a recurring concept through which cocoa-related challenges are framed regarding adaptation and continuity. This point is evident in references to farmer resilience,

climate resilience, and economic resilience. Regenerative appears primarily as a forward-looking objective rather than an established organizing principle in current disclosures (Tony's Chocolonely Global, 2024a). Traceability is operationalized through technical mechanisms, including the GPS coordinates of sourcing cooperatives, the mapping of the “bean-to-bar” supply chain, and publicly accessible supplier lists. These mechanisms are presented as accountability infrastructure rather than mere compliance metrics (Tony's Chocolonely Global, 2024a). Importantly, impact, traceability, transparency, and resilience function as parallel organizing concepts rather than as subcategories within a sustainability umbrella, suggesting a deliberate conceptual architecture in which each term carries independent analytical weight.

**Role of sustainability**

Sustainability appears infrequently in high-salience discourse positions. When the term is deployed, it is typically qualified or subordinated within alternative frameworks. The FAIR Report includes occasional references to "sustainable cocoa sourcing," but it frames this as instrumental to fairness objectives rather than as an autonomous strategic priority (Tony's Chocolonely Global, 2024a). Website content similarly locates sustainability within operational topics, and prominent identity statements foreground impact and fairness. This pattern is consistent across the company’s social media, on which sustainability-related hashtags appear sporadically compared with the consistent deployment of impact and fairness terminology (Tony's Chocolonely, n.d.-a).

**Pattern classification: Strategic replacement**

The observed pattern constitutes strategic replacement, whereby sustainability has been displaced by alternative terminology that signals distinct organizational priorities and legitimacy claims. Four dimensions of this replacement are particularly salient. First, “impact” foregrounds an accountability orientation centered on measurability, verification, and outcome reporting, shifting the register from aspirational commitment to demonstrable achievement. Second, “fairness” and “ending exploitation” operate as moral absolutes rather than incremental improvement narratives, constructing corporate responsibility in binary terms in which exploitation is either present or eliminated. Third, “resilience” frames cocoa-related challenges through adaptation and continuity rather than through conventional sustainability discourse. Fourth, transformation-oriented language positions Tony's as a catalyst for systemic change rather than as a company pursuing marginal improvement within existing norms.

This terminology shift is accompanied by relatively high definitional specificity. Key terms are operationalized through explicit principles (the “5 Sourcing Principles”) and tied to traceability and transparency infrastructures, endowing the replacement terms with a concreteness that sustainability, in many corporate applications, has lacked.

## 4.2 Case Company 2: Original Beans

Original Beans is a craft chocolate company founded in 2008, positioned at the intersection of premium chocolate production and biodiversity conservation. The company sources rare cacao varieties from biodiversity hotspots in Latin America and Africa, linking each chocolate product to specific conservation projects in the origin regions (Original Beans, n.d.-a, n.d.-b).

Original Beans employs “regenerative” as its primary umbrella term, explicitly framing its business model as going “beyond sustainability.” This conceptual framework is operationalized through the proprietary label “Chocolate Foodprint,” which functions as the company’s central organizing concept across packaging, website architecture, and marketing communications. The neologism combines “food” and “footprint,” semantically inverting conventional carbon footprint logic by emphasizing positive ecological contribution rather than impact reduction (Original Beans, 2024, 2025). In the Chocolate Scorecard 2025, Original Beans received strong ratings across all categories, including traceability and transparency, living income, child and forced labor, deforestation and climate, and agroforestry and pesticides (Chocolate Scorecard, 2025).

**Dominant umbrella term and structural embedding**

The company’s website architecture privileges conservation-oriented terminology. Primary navigation includes "Impact," "Chocolate Foodprint," and "Regeneration Catalogue," whereas sustainability is absent from the main structural elements. The "About us" section explicitly positions the company as "Together 100% regenerative," establishing conceptual differentiation from conventional responsibility frameworks (Original Beans, n.d.-a). Product packaging reinforces this framing through the "One4One Trees" program, which links individual purchases to reforestation activities (Original Beans, n.d.-c). Each chocolate variety connects to specific conservation projects. For instance, the purchase of Cusco 100% contributes to condor habitat preservation, and Esmeraldas 50% supports forest

maintenance in Ecuador, operationalizing regenerative claims through verifiable, product-level ecological outcomes (Original Beans, n.d.-d, n.d.-e).

Social media communication across Facebook, Instagram, and YouTube consistently presents Original Beans as a regenerative company focused on biodiversity protection and cocoa farmer support. When sustainability terminology appears, it typically occurs in third-party assessments, certifications, or industry comparisons, in which the company contextualizes it within regenerative framing rather than treating it as an autonomous category (Original Beans, n.d.-f, n.d.-g, n.d.-h).

**Secondary terms and supporting frames**

The “regenerative” umbrella encompasses several supporting concepts that collectively construct the company's environmental narrative. Biodiversity operates as a core brand differentiator, with rare cacao varieties presented as simultaneously gastronomic and conservationist imperatives. Transparency and traceability function through supply-chain mapping and origin-specific storytelling, linking each product to its geographical and ecological context. Impact is operationalized through the "Chocolate Foodprint" and quantified conservation outcomes, such as trees planted and carbon sequestered (Original Beans, 2024, 2025).

**Role of sustainability**

Sustainability terminology is notably absent from high-salience discourse positions. The company website contains no dedicated sustainability section. Primary navigation, product descriptions, and mission statements privilege regenerative language throughout (Original Beans, n.d.-i). This absence appears deliberate rather than inadvertent, reinforcing the interpretation that Original Beans has strategically replaced sustainability with regenerative framing as its primary organizing concept.

**Pattern classification: Paradigmatic replacement**

Original Beans exemplifies what can be described as paradigmatic replacement, a configuration in which alternative conceptual frameworks displace sustainability entirely rather than supplementing or refining it. Three dimensions of this replacement are particularly instructive. First, the “regenerative” paradigm establishes positive contribution as a baseline expectation rather than an aspirational goal. Although the logic of sustainability emphasizes equilibrium and maintaining resources for future generations, the concept of

regeneration posits that ecosystems should be healthier after corporate intervention than before. The Chocolate Foodprint operationalizes this point through carbon-negative production claims, measurable reforestation outcomes, and impact metrics, such as trees planted and carbon sequestered (Original Beans, 2024, 2025).

Second, definitional clarity is best achieved through operational examples rather than abstract definitions. The concept of “regenerative” is best defined through a practical, hands-on approach, as evidenced by agroforestry specifications, reforestation methodologies, and biodiversity monitoring protocols. This practical definition of regenerative stands in contrast to a more theoretical, conceptual articulation of the term. This practice-based approach prioritizes geographical specificity and ecological precision over standardized metrics, accepting reduced comparability in exchange for enhanced narrative authenticity (Original Beans, 2024). Third, biodiversity functions as both an ecological and a commercial organizing principle. Rare cacao varieties are positioned as simultaneously requiring conservation protection and enabling premium market differentiation, integrating environmental and business logics within a single narrative frame. This dual framing enables Original Beans to construct corporate responsibility as intrinsic to product identity rather than as an external compliance requirement (Nowicki, 2019; Original Beans, 2024, n.d.-b, n.d.-c).

The contrast with Tony's Chocolonely is instructive. Both companies pursue strategic replacement but through different vocabularies and with different emphases. Tony's replaces sustainability with accountability-oriented language (impact, fairness), whereas Original Beans replaces it with ecology-oriented language (regenerative, biodiversity, foodprint). This variation suggests that replacement is not a uniform strategy but takes different forms depending on organizational identity and the specific sustainability challenges a company foregrounds.

## 4.3 Case Company 3: HALBA

HALBA is a Swiss chocolate manufacturer and a subsidiary of the Coop Group, one of Switzerland's largest retail cooperatives. Founded in 1933, HALBA represents a more conventional industry case, producing both consumer chocolate brands and business-to-business (B2B) chocolate products for industrial clients. Unlike mission-driven brands,

HALBA operates within a traditional corporate structure focused on quality, Swiss heritage, and incremental sustainability improvements (HALBA, n.d.-a, n.d.-b, n.d.-c).

HALBA uses “sustainability” as its primary umbrella term, with secondary emphases on transparency, traceability, and innovation (HALBA, 2024, n.d.-d). In the Chocolate Scorecard 2025, the company received high scores across all categories (Chocolate Scorecard, 2025). The company's communication style is formal, institutional, and compliance-oriented, reflecting its position within a large cooperative retail group with diverse stakeholder accountabilities.

**Dominant umbrella term and structural embedding**

The analysis revealed that HALBA maintains dedicated sustainability sections across communication channels, employing terminology consistent with mainstream corporate responsibility discourse. Website navigation includes primary sections titled "Sustainability" and "Sustainable Projects," as well as access to the company's sustainability report, with sustainability occupying the primary structural position (HALBA, n.d.-d). This wording contrasts sharply with replacement-strategy companies, at which alternative umbrella terms displace sustainability from high-salience discourse locations.

Reporting practices follow conventional formats. The company publishes an annual "HALBA Sustainable Report," organized around familiar categories, such as responsibility for tomorrow, $CO_2$ strategy, dynamic agroforestry, deforestation and conversion, living income, and child protection (HALBA, 2024). The company explicitly aligns with the SDGs, identifying 11 of the 17 goals as relevant to its operations (HALBA, n.d.-h). This alignment reinforces sustainability's status as the overarching framework, requiring no conceptual replacement.

Social media communication across Facebook, LinkedIn, and YouTube presents HALBA as an innovative company and emphasizes sustainability as integral to its identity (HALBA, n.d.-e, n.d.-f, n.d.-g; CoopHALBA, n.d.).

**Secondary terms and supporting frames**

Although sustainability provides the overarching framework, HALBA deploys secondary concepts that nuance rather than challenge the umbrella. Traceability and transparency operate as operationalized responsibility mechanisms, responding particularly to EUDR compliance requirements while signaling supply-chain control (HALBA, n.d.-i). No

alternative umbrella terms, such as impact, regenerative, or resilience, were structurally significant organizing concepts in HALBA's communication.

**Role of sustainability**

Sustainability typically appears undefined or implicitly assumed in HALBA's communications. The term functions as an implicit category and is elaborated through practices such as traceability systems, agroforestry programs, and living-income initiatives rather than through conceptual clarification. This definitional approach contrasts notably with replacement-strategy companies that explicitly define their alternative terminology. HALBA's approach indicates that the institutionalization of sustainability within its respective organizational field renders extensive definition superfluous. Stakeholders possess a common understanding of the concept and implications of sustainability.

**Pattern classification: Institutional continuity**

HALBA exemplifies institutional continuity, a configuration in which sustainability maintains legitimacy as the organizing concept without requiring defense, redefinition, or supplementation by alternatives. Three factors help explain this pattern. First, as a division of the Coop Cooperative, HALBA operates within an institutional setting in which sustainability is framed as a core organizational priority. Coop explicitly positions sustainability as part of its corporate "DNA" and embeds it in its Articles of Association, reinforcing normative expectations for sustainability-centered communication across all business areas (HALBA, n.d.-j; Coop, n.d.-a, n.d.-b; Coop, 2024). Therefore, adopting alternative umbrella terms could be interpreted as a discontinuity with the cooperative's established responsibility framing rather than as innovative leadership.

Second, HALBA's mass-market positioning creates legitimacy dynamics that differ from those faced by mission-driven niche brands. Although premium craft companies derive a competitive advantage from conceptual innovation, established brands risk confusion or skepticism when abandoning familiar terminology. Sustainability provides a recognizable legitimacy signal comprehensible to diverse stakeholder groups without requiring extensive explanation. Third, external accountability frameworks reinforce conventional sustainability-oriented disclosure: the EUDR requires due diligence and traceability, the Chocolate Scorecard evaluates companies against structured sustainability criteria, and Switzerland's due diligence and transparency ordinance formalizes reporting expectations around supply-chain risk management (European Commission, 2023; Chocolate Scorecard, 2025; Swiss

Confederation, 2021). These frameworks create institutional incentives to align reporting categories with established language.

Importantly, the continuity pattern does not imply communicative stasis. HALBA adapts sustainability content to address emerging concerns, such as child labor prevention, deforestation avoidance, and living-income initiatives, while preserving terminological stability (HALBA, 2024). This approach separates content evolution from frame transformation, as the company updates its responsibility commitments without reconceptualizing the vocabulary of responsibility itself.

## 4.4 Case Company 4: Ritter Sport

Ritter Sport is a German family-owned chocolate company founded in 1912, known for its distinctive square chocolate format and longstanding market presence in Europe. The company is an established heritage brand balancing tradition with evolving sustainability expectations, operating through a family governance structure that emphasizes long-term thinking and multi-generational stewardship (Ritter Sport, n.d.-a).

Ritter Sport's sustainability communication is organized around the umbrella concept "Sustainability," structured through thematic pillars, including natural raw materials, climate and energy, and biodiversity. The company employs sustainability reporting aligned with the GRI and communicates through both formal reports and website-based disclosures (Ritter Sport, 2024a, n.d.-b). The Chocolate Scorecard 2025 awarded Ritter Sport strong scores regarding traceability and transparency, living income, child and forced labor, deforestation and climate, and agroforestry, with room for improvement on pesticides (Chocolate Scorecard, 2025). In recent years, the company has integrated secondary concepts, particularly resilience and regenerative agriculture, suggesting the potential coexistence of sustainability with emerging alternative frames (Ritter Sport, 2024a, 2024b, n.d.-c).

**Dominant umbrella term and structural embedding**

The analysis revealed that Ritter Sport maintains sustainability as its dominant organizing concept while incorporating emerging alternative terminology in specific thematic areas. The company's primary responsibility platform remains titled "Sustainability," positioning it as an organizational commitment rather than a contested concept. Website architecture includes sections on "Sustainability," "Our Cocoa," and "Our Chocolate," with a subsection on "Our

Purpose" (Ritter Sport, n.d.-b). Reporting follows conventional frameworks, as the company publishes an annual "#discoverthegood Sustainability Report" organized around familiar categories (Ritter Sport, 2024a, n.d.-f). Social media communications, primarily on LinkedIn, similarly emphasize sustainability terminology, indicating sustained brand association with conventional responsibility language (Ritter Sport, n.d.-g).

**Secondary terms and supporting frames**

Within sustainability's overarching framework, alternative terminology appears increasingly visible, particularly in contexts related to climate adaptation and agricultural practices. Resilience emerges in discussions of supply-chain security, climate change impacts, and risk management (Ritter Sport, 2024b). This framing is connected to the company's El Cacao plantation in Nicaragua, positioned as a model for climate-resilient cocoa production and linking theoretical resilience concepts to verifiable agricultural outcomes (Ritter Sport, n.d.-c). Regenerative agriculture appears in similar contexts, though less prominently than resilience, and it is primarily associated with agroforestry practices at El Cacao rather than being deployed as a company-wide organizing concept (Ritter Sport, n.d.-c). Climate action constitutes another emerging frame, particularly evident in emissions reduction commitments and renewable energy transitions (Ritter Sport, n.d.-d).

Crucially, alternative terminology functions as a complement rather than a competitor to sustainability. Resilience, regenerative agriculture, and climate action appear as sustainability subcategories or thematic emphases rather than as replacement frameworks. This relationship is also evident in the way alternative terms appear in subheadings beneath sustainability sections rather than as parallel organizing concepts (Ritter Sport, 2024a, 2024b, n.d.-c).

**Role of sustainability**

Sustainability retains its position as the dominant umbrella term across all high-salience discourse locations. Unlike Tony's Chocolonely and Original Beans, for which sustainability is absent or subordinated, Ritter Sport's communication architecture treats sustainability as the uncontested primary frame. Alternative terms are accommodated within this frame rather than positioned against it.

**Pattern classification: Coexistence with emergent transformation potential**

Ritter Sport exemplifies coexistence as a pattern in which sustainability remains the dominant umbrella while emerging terms are selectively incorporated in specific domains. Three factors shape this configuration. First, as a family-owned company with over a century of history, Ritter Sport derives legitimacy from temporal continuity and institutional heritage (Ritter Sport, n.d.-a, n.d.-e). Radical terminological shifts risk undermining this heritage-based legitimacy, whereas sustainability's retention signals organizational consistency across generations. The company positions itself as "doing the right thing" through "the right ingredients, the right cocoa, right for people, right for nature," framing sustainability as embedded in its corporate identity rather than as external compliance (Ritter Sport, n.d.-e).

Second, the incorporation of resilience and regenerative terminology responds to evolving stakeholder expectations and regulatory pressures without requiring complete framework abandonment. Climate adaptation, biodiversity protection, and supply-chain risk management create strategic rationales for complementary framing that demonstrates responsiveness while maintaining continuity with established brand values. Third, El Cacao's positioning as a model plantation enables experimentation with alternative terminology in a bounded context. Regenerative agriculture and resilience framing apply specifically to company-owned operations, allowing conceptual testing without full brand-level commitment (Ritter Sport, n.d.-c). This selective deployment suggests that alternative terminology may gain prominence as institutional pressures intensify, a possibility reinforced by the Chocolate Scorecard's evolving criteria and emerging regulatory frameworks.

The coexistence pattern positions Ritter Sport as being between institutional continuity (HALBA) and strategic replacement (Tony's Chocolonely, Original Beans). This intermediate position suggests that sustainability's status in the company’s corporate discourse is not governed by a simple retention-or-replacement binary. For Ritter Sport, sustainability functions adequately as an umbrella term but requires supplementation by more specific contemporary terminology, such as resilience, regenerative, and climate action, in particular domains. Whether this supplementation is a transitional stage toward eventual replacement or a stable equilibrium in which sustainability absorbs emerging concepts remains an open empirical question that only longitudinal analysis can resolve.

# 5 Cross-case comparative

The within-case analyses conducted in Chapter 4 identified three distinct patterns of terminology deployment: strategic replacement (Tony's Chocolonely, Original Beans), institutional continuity (HALBA), and coexistence (Ritter Sport). This chapter moves from individual case narratives to systematic cross-case comparison, examining convergent and divergent patterns across the four companies, explaining the organizational and institutional factors that drive strategic variation, and interpreting the discursive functions that umbrella-term choices perform within corporate responsibility narratives. The comparison is structured around the evidence matrixes produced during the coding process, as documented in Appendix D and following the three-stage analytical procedure described in Section 3.3.

## 5.1 Cross-case pattern overview

Table 2 summarizes the dominant umbrella terms, secondary concepts, operational mechanisms, the role of sustainability, and pattern classifications across the four cases.

**Table 2**

Cross-case overview of umbrella terms and pattern classification

| Company | Dominant umbrella term | Secondary conceptual terms | Operational mechanisms | Role of sustainability | Pattern classification |
|---|---|---|---|---|---|
| **Tony's Chocolonely** | Impact, fairness | Resilience and regenerative (forward-looking) | Transparency and traceability | Minor | Replacement |
| **Original Beans** | Regenerative, "Chocolate Foodprint" | Impact, biodiversity | Transparency and traceability | Absent | Replacement |
| **HALBA** | Sustainability | (none prominent) | Transparency, traceability, and innovation | Central (dominant) | Continuity |
| **Ritter Sport** | Sustainability | Resilience, regenerative, and climate action | Transparency and traceability | Central with emerging terms | Coexistence |

**Note.** Author's own elaboration based on within-case coding and cross-case comparative analysis in Appendix D.

Two of the companies have displaced sustainability from their communication architecture entirely (Tony's, Original Beans), one retains it without challenge (HALBA), and one maintains it as the primary frame while selectively incorporating alternatives (Ritter Sport). This variation enabled a structured examination of why similar companies operating in the

same sector and facing comparable supply-chain challenges, regulatory pressures, and stakeholder expectations arrive at markedly different terminology strategies.

## 5.2 Convergent patterns: Shared strategic elements

Despite divergent terminology strategies, two significant convergences emerged across all four cases, suggesting shared responses to institutional and stakeholder pressures that operate independently of umbrella-term choice.

**Convergence in operational mechanisms**

All four companies demonstrate heightened emphasis on traceability and transparency as operationalized mechanisms of responsibility, accompanied by strong performance regarding external accountability metrics. Tony's deploys traceability through GPS coordinates and supplier mapping as accountability infrastructure. Original Beans operationalizes transparency through origin-specific storytelling embedded in the "Chocolate Foodprint." HALBA frames traceability as regulatory compliance, particularly for the EUDR. Ritter Sport emphasizes traceability for supply-chain risk management (Tony's Chocolonely, 2024a; Original Beans, 2024; HALBA, 2024; Ritter Sport, 2024a). This operational convergence is reflected in the external validation. All four companies received high scores on the 2025 Chocolate Scorecard, especially for traceability, transparency, living income, and deforestation and climate criteria (Chocolate Scorecard, 2025).

The significance of this convergence cannot be overstated. The companies that have replaced sustainability language and the companies that have retained it demonstrate comparable commitment to core responsibility practices, such as living-income initiatives, child labor prevention, agroforestry, and deforestation avoidance. This convergence suggests that umbrella-term choices operate primarily at the level of framing and legitimacy construction rather than reflecting substantive operational differences. The words change, but the underlying practices, at least as externally measured, do not diverge in proportion to the terminological variation. This finding carries direct implications for how stakeholders, researchers, and regulators should interpret corporate sustainability communication, a point developed further in the discussion chapter.

**Convergence in resilience integration**

All four cases demonstrate selective integration of resilience concepts, though with varying prominence. Tony's incorporates resilience as a supporting concept within its impact and fairness framework, addressing farmer resilience, climate resilience, and economic resilience (Tony's Chocolonely, 2024a). Ritter Sport deploys resilience more prominently in connection with El Cacao plantation and climate adaptation strategies (Ritter Sport, 2024b, n.d.-c). Original Beans integrates resilience implicitly through biodiversity conservation and ecosystem restoration narratives without terminological emphasis (Original Beans, 2024). HALBA's resilience references appear the least developed, primarily in operational contexts related to supply-chain security (HALBA, 2024).

This convergence, despite varying in intensity, suggests responsiveness to shared challenges, including climate volatility, supply-chain disruption, and agricultural risk management. These challenges are driven by regulatory frameworks (EUDR), external evaluations (Chocolate Scorecard), and stakeholder expectations for accountability. The observation that resilience manifests in all four cases, irrespective of the preeminence of sustainability as an overarching concept, suggests that the concept operates as a sector-level response to material conditions rather than as a purely discursive innovation. This point differentiates resilience from related terms, such as “impact” or “regenerative,” which appear to be more closely associated with organizational identity choices.

## 5.3 Divergent patterns

Despite these convergences, the four cases diverge substantially regarding umbrella-term choice, definitional clarity, and the relationship between sustainability and alternative concepts. The three dimensions of divergence identified as particularly relevant are organizational identity, market positioning, and definitional approach.

**Organizational identity: Mission-driven vs. heritage-based legitimacy**

The most significant divergence is between mission-driven challengers (i.e., Tony's Chocolonely, Original Beans) and heritage-based established brands (i.e., HALBA, Ritter Sport). The mission-driven brands employ strategic replacement, systematically displacing sustainability with alternative umbrella terms that signal distinct organizational priorities and differentiate their brands from mainstream industry practice. Tony’s positions impact and fairness as moral absolutes linked to measurable accountability, framing corporate

responsibility in binary terms in which exploitation is either present or eliminated rather than approached through incremental improvement narratives (Tony's Chocolonely, 2024a). Original Beans employs a regenerative framing strategy to establish positive contribution as a baseline expectation, semantically inverting conventional harm-reduction logic (Original Beans, 2024, 2025).

In contrast, the heritage-based brands prioritize sustainability as the prevailing organizing concept, reflecting distinct legitimacy logics. HALBA operates within the Coop Cooperative, an entity in which sustainability is embedded in the parent organization's Articles of Association and positioned as core to cooperative identity (Coop, 2024). The adoption of alternative umbrella terms would risk a discontinuity with the prevailing institutional framing. Ritter Sport, too, has sought to establish its legitimacy through a focus on temporal continuity and multi-generational family stewardship. Shifts in terminology could erode this heritage-based legitimacy, compromising the strategic coherence of sustainability retention. Therefore, the company has embarked on strategic experimentation with resilience and regenerative agriculture in specific contexts, such as El Cacao (Ritter Sport, 2024b).

This divergence indicates that organizational identity, specifically whether an entity is a mission-driven challenger or a heritage-based incumbent, exerts a fundamental influence on a company’s terminology strategy. Mission-driven brands have been shown to derive competitive advantage from conceptual innovation and differentiation. Established brands prioritize continuity, recognizability, and alignment with institutional expectations. The implication is that the selection of terminology is not primarily a semantic decision but an identity-construction practice.

**Market positioning: Premium niche vs. mass market**

Market positioning creates a parallel divergence. Original Beans, in the premium craft category, integrates regenerative framing practices with biodiversity conservation, the utilization of rare cacao varieties, and a premium pricing strategy. Biodiversity functions as both an ecological imperative and a commercial organizing principle, serving to protect rare varieties and promote market differentiation. This approach enables companies to construct responsibility as intrinsic to product identity rather than as external compliance (Nowicki, 2019; Original Beans, 2024, n.d.-b, n.d.-e).

HALBA, operating in mass-market B2B and consumer segments, relies on sustainability as a legitimation signal comprehensible to diverse stakeholder groups without extensive explanation. For mass-market brands, abandoning familiar terminology risks inducing confusion or skepticism, rendering conventional language a strategic asset despite its potential limitations in terms of differentiation. Ritter Sport occupies an intermediate position, premium yet established, so sustainability retention signals heritage and reliability, and the selective integration of alternative terms in company-owned operations enables controlled experimentation without full brand-level commitment (Ritter Sport, 2024a, 2024b).

**Definitional clarity and operationalization**

A particularly instructive divergence concerns how companies define their umbrella terms. Companies employing strategic replacement demonstrated notably higher definitional clarity compared with continuity cases. Tony's operationalizes impact and fairness through explicit principles, namely the "5 Sourcing Principles"; quantified metrics, such as 100% traceability to cooperatives and living-income benchmarks; and technical accountability mechanisms, such as GPS coordinates and supplier mapping (Tony's Chocolonely, 2024a). Original Beans defines "regenerative" through operational practices, agroforestry specifications, reforestation methodologies, biodiversity monitoring protocols, and predefined geographical and ecological parameters (Original Beans, 2024). By contrast, HALBA treats sustainability as a taken-for-granted category, elaborated through practices rather than conceptual clarification. Stakeholders are presumed to share an understanding of what sustainability means (HALBA, 2024, n.d.-d). Ritter Sport demonstrates intermediate clarity, defining "resilience" and "regenerative agriculture" operationally in specific contexts while maintaining "sustainability" as an implicitly understood overarching framework (Ritter Sport, 2024b).

This variation generates what is perhaps this study's most counterintuitive finding: Alternative umbrella terms can offer greater conceptual precision than sustainability precisely because they lack strong institutionalization. Sustainability benefits from cognitive legitimacy, a taken-for-granted status that reduces the need for explicit definition (Suchman, 1995). Although this institutional embeddedness facilitates broad acceptance and communicative efficiency, it simultaneously enables flexible and potentially ambiguous deployment across organizational contexts. Alternative concepts, by contrast, require explicit legitimation through operationalization and measurement because they cannot rely on shared institutional understanding. The paradox is that sustainability's success as an

organizing concept may have contributed to a weakening of its definition, whereas the novelty of alternative terms encourages a level of specificity that sustainability may have lost.

## 5.4 Discursive functions of umbrella term choices

The cross-case comparison revealed that umbrella-term choices are not merely labels applied to comparable practices; they perform distinct discursive functions that shape how companies construct legitimacy, frame accountability, and position themselves relative to industry norms.

**Accountability framing: Measurable outcomes vs. aspirational commitments**

In the corporate world, strategic replacement is a method of accountability characterized by the establishment of quantifiable outcomes and binary success criteria. Tony's use of impact-oriented terminology emphasizes measurability, verification, and outcome reporting, shifting the discourse on responsibility from aspirational commitment to demonstrable achievement. The employment of exploitation framing to conclude the narrative results in establishing responsibility in absolute terms. This method engenders both high clarity and high stakes (Tony's Chocolonely, 2024a, n.d.-a). Original Beans' regenerative framing similarly subverts conventional logic, as sustainability emphasizes equilibrium and the maintenance of resources, whereas regeneration posits enhancement obligations and implies that ecosystems should be healthier after intervention. This reframing entails a shift in corporate responsibility from the mitigation of harm to the active restoration of natural ecosystems (Original Beans, 2024, 2025).

Continuity cases maintain incremental responsibility construction. HALBA communicates through commitments to continuous improvement, SDG alignment, and participation in established frameworks, signaling institutional conformity and reliability rather than transformational ambition (HALBA, 2024). Ritter Sport similarly frames progress as gradual and multidimensional, acknowledging complexity rather than claiming categorical achievement (Ritter Sport, 2024a). The incremental approach reduces exposure to claims of overpromising, but it may also perpetuate the gradualist logic that critics have associated with insufficient urgency in addressing systemic sustainability challenges.

**Positioning strategies: Challenger differentiation vs. institutional conformity**

Umbrella-term choices also function as positioning strategies. Tony's and Original Beans employ alternative terminology to construct challenger identities that expose contradictions in the prevailing sustainability discourse. Tony's confrontational language directed at industry incumbents positions the company as a sector disruptor. Original Beans goes beyond sustainability framing, positioning itself as transcending conventional responsibility frameworks (Tony's Chocolonely, 2024a; Original Beans, 2024, 2025). These are not merely different words but different identity claims that construct different relationships with the industry, with consumers, and with the concept of corporate responsibility itself.

In contrast, HALBA's sustainability retention functions as a conformity strategy, signaling alignment with established norms rather than pursuing differentiation. Ritter Sport's coexistence pattern balances sustainability, retention signals, heritage, and reliability. The selective incorporation of alternative terms demonstrates responsiveness without abandoning familiar frameworks (HALBA, 2024; Ritter Sport, 2024a, 2024b).

## 5.5 Synthesis: What the cross-case comparison reveals

The cross-case analysis generated four key findings that directly address the research question and sub-questions posed in Chapter 1. First, the findings challenge binary conceptualizations of sustainability's status in corporate discourse. Rather than being uniformly replaced or retained, sustainability's position varies systematically with organizational identity, market positioning, institutional embeddedness, and stakeholder expectations. The three identified patterns of replacement, continuity, and coexistence suggest that corporate sustainability discourse is undergoing differentiation rather than uniform transformation. This differentiation will probably intensify as regulatory frameworks, such as the CSRD and EUDR, impose new disclosure requirements while leaving room for how companies frame and narrate their commitments.

Second, the discrepancy between the terminology employed and the substantive performance outcomes highlights the predominantly discursive and legitimacy-oriented nature of umbrella terms. Companies that deploy replacement strategies and those maintaining conventional sustainability language demonstrate comparable performance regarding core responsibility criteria. This finding aligns with institutional theory perspectives on decoupling and symbolic management (Meyer & Rowan, 1977; Ashforth & Gibbs, 1990),

wherein communication strategies operate partially independently from operational practices. The implication is that stakeholders should attend to operational mechanisms, such as traceability systems, transparency disclosures, and impact metrics, as more reliable indicators of corporate responsibility than high-level umbrella terminology.

Third, the higher definitional clarity observed in replacement-strategy companies compared with continuity cases suggests that conceptual novelty can incentivize definitional rigor. Conversely, institutionalized concepts may be deployed with lower specificity because their legitimacy is taken for granted (Suchman, 1995). This dynamic may contribute to the vagueness criticism often directed at sustainability. The term's very institutionalization enables ambiguous deployment, whereas newer concepts require specificity to gain traction.

Fourth, organizational identity and market positioning jointly shape terminology strategies in ways that extend beyond simple strategic choice. Mission-driven brands positioned in premium niches are often capable of both conceptual innovation and its subsequent integration into their business models, a process that can yield substantial benefits. Heritage-based brands serving mass markets face different constraints; the legitimacy of these brands derives from continuity and recognizability. Therefore, radical terminology shifts may be counterproductive, even as these brands adapt their practices to address emerging concerns. This point suggests that the evolution of terminology in the discourse of corporate sustainability will probably follow multiple trajectories rather than converging toward a single dominant alternative framework.

# 6 Discussion and implications

Building on the within-case analysis in Chapter 4 and the cross-case analysis in Chapter 5, this chapter interprets the key findings and discusses their implications for the research gap addressed by this thesis while also reflecting on its limitations.

## 6.1 Interpretation of key findings

The cross-case comparison in Chapter 5 established four principal findings. First, terminology dynamics in corporate sustainability discourse are heterogeneous rather than binary. Second, terminology choice is substantially decoupled from practice performance. Third, conceptual novelty incentivizes definitional rigor, and institutional entrenchment enables ambiguity. Fourth, organizational identity and market positioning jointly shape terminology strategy. This section interprets these findings regarding the theoretical framework developed in Chapter 2, examines what they reveal about the broader dynamics of sustainability language in corporate communication, and identifies the specific contributions this study makes to scholarship and practice.

**The differentiated deployment of sustainability in corporate discourse**

Perhaps the most important interpretive conclusion is that sustainability is neither disappearing from corporate discourse nor retaining unchallenged dominance. The three patterns identified as replacement, continuity, and coexistence demonstrate that sustainability's status is context-dependent, shaped by the specific identity, market position, and institutional embedding of each organization. This finding challenges both the alarmist narrative that sustainability is being abandoned by corporations and the complacent assumption that it remains the default organizing concept for corporate responsibility. The reality, at least in the chocolate sector, is more complex. The companies observed in this sector selectively retain, displace, or supplement sustainability practices, depending on the intended audience and the strategic objectives of the company.

This heterogeneity is theoretically significant because it suggests that the evolution of sustainability language does not follow a single diffusion trajectory. Rather than converging under the constraints that typically accompany the diffusion of institutionalized practices (DiMaggio & Powell, 1983), terminology dynamics in sustainability discourse manifest as branching patterns. Mission-driven challengers move away from the term, heritage-based

incumbents reinforce it, and intermediate cases layer alternative concepts onto existing frameworks. The coexistence pattern exemplified by Ritter Sport is particularly significant in this regard, as it illustrates that terminology evolution can proceed through gradual layering rather than abrupt replacement. This dynamic may become increasingly common as more established brands navigate the tensions between heritage-based legitimacy and the pressure to respond to emerging stakeholder expectations.

**The decoupling of words from practices**

The most significant finding of this thesis is that all four companies had comparable performance according to the Chocolate Scorecard despite deploying markedly different umbrella terminology. This point suggests that the choice of overarching terms primarily influences the conceptual framework and the construction of identity rather than reflecting substantive operational differences. The words change, but the underlying practices do not diverge in proportion to the terminological variation when measured externally.

This finding directly aligns with the theoretical concerns articulated throughout Chapter 2. The section on sustainability theory documented how the broadness of the concept of sustainability creates vulnerability to strategic appropriation. The TBL section demonstrated how a structured framework can become a checkbox exercise (Elkington, 2018). The CSR section traced the gap between declaring responsibility and demonstrating it. The resilience, regenerative, and systems thinking sections each revealed how alternative frameworks, despite claiming to transcend sustainability's limitations, become susceptible to the same buzzword dynamics. The accounting section identified the Trojan horse problem: terms that appear to carry transformative content but can be emptied of meaning once inside corporate practice (Hussain et al., 2016). The empirical findings in this thesis provide a concrete, multi-case illustration of this dynamic. Sustainability itself functions as a flexible discursive container, and the terms proposed as its replacements also serve this function.

This finding does not imply that terminology has no analytical relevance. The discursive functions identified in Section 5.4 demonstrate that different umbrella terms construct different accountability logics that are binary or incremental, different positioning strategies that are challenger or conformist, and different identity claims that are transformational or institutional. These differences have real consequences for how stakeholders perceive, evaluate, and engage with corporate responsibility claims. However, the decoupling of terminology from practice should caution against treating any umbrella term, whether

sustainability, impact, regenerative, or resilience, as a reliable signal of the depth or authenticity of corporate commitment.

This interpretation aligns with institutional theory perspectives on decoupling and symbolic management (Meyer & Rowan, 1977; Ashforth & Gibbs, 1990). Organizations adopt language that signals legitimacy within their institutional environment, and the choice of language is shaped as much by identity needs and competitive positioning as by substantive commitment. What this thesis adds to this theoretical tradition is the demonstration that decoupling operates not only between sustainability claims and practices, as emphasized in conventional greenwashing analyses, but also between different sustainability vocabularies and comparable practices. This situation can be understood as terminological decoupling, in which the proliferation of alternative frameworks may create the appearance of differentiation even when the operational substance is largely shared.

**The definitional clarity paradox**

The finding that replacement-strategy companies demonstrate higher definitional clarity than continuity cases generates what is perhaps this study's most counterintuitive theoretical contribution. Companies that abandon sustainability and adopt alternative umbrella terms invest substantially in defining those terms through explicit principles, measurable metrics, and practice-based operationalization. Companies that retain sustainability, by contrast, tend to treat the term as taken-for-granted, requiring little conceptual elaboration. This pattern can be understood through the theory of organizational legitimacy. Sustainability has achieved what Suchman (1995) describes as cognitive legitimacy, and it has become so deeply institutionalized that its meaning is assumed rather than explicitly argued. This institutional comfort enables ambiguous deployment. Organizations can invoke sustainability without specifying what they mean because stakeholders are presumed to share a working understanding. Alternative terms lack this cognitive legitimacy; they must earn their place in corporate communication by demonstrating that they carry concrete, operationalizable content. The paradox is that sustainability’s success as an organizing concept may have contributed to diminished definitional clarity, whereas the novelty of alternative terms demands a specificity that sustainability has gradually lost.

This finding aligns with the theoretical review’s recurrent observation that all the frameworks examined, ranging from the TBL to CSR to resilience to regenerative theory, manifest a dual character that combines genuine analytical value with vulnerability to discursive

appropriation. The definitional clarity paradox posits a lifecycle dynamic in which novel concepts initially possess high specificity due to the necessity of attaining legitimacy but may progressively lose that specificity as they become institutionalized and increasingly taken for granted. This trajectory has been completed by sustainability, and alternative terms, such as impact and regenerative, may eventually follow a similar course.

**The organizational identity as the primary driver**

The analysis indicated that organizational identity, whether a mission-driven challenger or a heritage-based incumbent, is the most powerful predictor of terminology strategy. This point applies when compared with sector, regulatory context, or stakeholder pressure, which are shared across the four cases. Mission-driven brands derive competitive advantage from conceptual innovation and differentiation. Tony's Chocolonely's confrontational framing of ending exploitation and Original Beans' beyond sustainability positioning are not merely communication choices but expressions of organizational identity that construct the companies' relationships with their industry, consumers, and the concept of corporate responsibility (Tony's Chocolonely, 2024a; Original Beans, 2024, 2025).

Heritage-based brands must confront a distinct identity equation. HALBA's embedding within the Coop Cooperative and Ritter Sport's century-long family ownership create institutional contexts in which terminological stability signals strength rather than stagnation (HALBA, 2024; Ritter Sport, 2024a, 2024b). Radical shifts in terminology could jeopardize the legitimacy of the heritage from which these brands derive their authority. This constraint functions independently of the evolution of the companies' practices, as evidenced by the Chocolate Scorecard.

This finding has implications beyond the chocolate sector, as it suggests that terminology evolution in corporate sustainability discourse will probably follow multiple trajectories determined primarily by organizational identity rather than converging toward a single dominant alternative framework.

## 6.2 Theoretical and practical contributions

This study makes three specific contributions to corporate sustainability discourse scholarship. First, the research challenges binary conceptualizations of sustainability's status by demonstrating that terminology dynamics are heterogeneous and context-

dependent. The replacement, continuity, and coexistence typology provides a more nuanced analytical framework than the simple retained or replaced binary that much of the existing commentary has assumed. This typology can be applied to other sectors and contexts to map the specific conditions under which each pattern will probably emerge.

Second, this thesis extends the theoretical understanding of umbrella concepts in corporate communication by revealing that alternative terms function simultaneously as paradigmatic replacements, signaling conceptual differentiation, and as strategic positioning devices, constructing organizational identity. This dual functionality necessitates an examination of the semantic and organizational implications of terminology shifts. Specifically, it is crucial to consider how these shifts influence the construction of legitimacy, the differentiation of brands, and the positioning of companies within competitive and institutional domains.

Third, the definitional clarity paradox contributes a novel theoretical insight into institutional theory and legitimacy scholarship. The finding that non-institutionalized terms are defined with greater precision than institutionalized ones, since they must earn cognitive legitimacy, suggests a lifecycle model of concept institutionalization in which specificity is followed by adoption, then by taken-for-granted status, which may lead to definitional erosion and increased vulnerability to appropriation. This model could be tested across other domains in which professional and organizational vocabularies evolve.

## 6.3 Practical implications

The findings have implications for three groups: corporations, stakeholders, and regulators. Regarding corporations, the analysis highlighted that umbrella-term choices have identity construction and positioning consequences that extend beyond semantic preference. Corporations must consider whether their terminology strategies signal differentiation (via replacement), conformity (via continuity), or adaptive evolution (via coexistence), and they must ensure that terminology aligns with organizational identity, stakeholder expectations, and substantive practice capabilities. A mismatch between ambitious terminology and modest practices creates a legitimacy risk. In contrast, modest terminology applied to ambitious practices may represent a missed opportunity for differentiation.

Regarding stakeholders, such as investors, civil society organizations, and consumers, the analysis provided a practical framework for critically evaluating corporate sustainability

communication. Rather than accepting umbrella terminology at face value, stakeholders should examine how umbrella terms are positioned in corporate communication architecture, distinguishing between high-salience and peripheral locations; how terms are defined and operationalized, distinguishing between explicit and implicit approaches; what accountability mechanisms accompany terminology claims, including transparency, traceability, and third-party verification; and whether terminology aligns with observable practices and outcomes. The finding that comparable practices can coexist with divergent terminology is a particularly important warning, since a company that calls its work “regenerative” is not necessarily doing more than a company that calls it “sustainable.”

Regarding regulators and standard setters, the findings suggest that disclosure frameworks should attend not only to prescribed content categories, such as ESG metrics or CSRD requirements, but also to how umbrella terminology is deployed and justified. Requiring organizations to define their primary responsibility frameworks, explain terminology choices, and demonstrate consistency between high-level narratives and operational practices could reduce strategic ambiguity and enhance comparability. The current regulatory landscape, including the EUDR and CSRD, focuses primarily on what companies must disclose. The findings of this study suggest that attention being paid to how companies frame and narrate their disclosures is equally important for accountability.

## 6.4 Limitations and boundaries of interpretation

The findings must be interpreted within the boundaries established by the methodological design. Four companies within a single sector provide analytical depth but not statistical generalizability. The identified patterns may be transferable to sectors facing comparable sustainability pressures, but that transferability must be assessed empirically rather than assumed. The analysis examined publicly accessible communications but could not determine the extent to which terminology strategies reflect internal organizational change or primarily external positioning, an inherent limitation of discourse-based research that the theoretical framework helps interpret but cannot resolve. The temporal window, primarily the 2023 to 2025 reporting cycles, captured a discursive snapshot rather than tracking longitudinal evolution, which is particularly relevant in a regulatory environment in which the EUDR and CSRD are still being implemented and may reshape terminology incentives in ways not yet apparent.

These limitations do not detract from the contributions of this thesis; instead, they delineate the scope within which its claims are valid. The central argument, that umbrella terminology functions as an identity-construction and positioning practice as much as it functions as a descriptor of substantive commitment, is supported by the evidence within this scope and provides a foundation for the broader research agenda outlined in the conclusion.

# 7 Conclusion

This thesis investigated how corporations deploy, define, and position umbrella terminology in public sustainability communication. The research employed a qualitative multiple-case study of four chocolate companies (Tony's Chocolonely, Original Beans, HALBA, and Ritter Sport) and applied deductive qualitative content analysis to examine how alternative umbrella terms are used relative to conventional sustainability frameworks, what meanings corporations attach to them, and what discursive functions these terminology choices perform.

## 7.1 Summary of key findings

The analysis identified three distinct terminology patterns. Tony's Chocolonely and Original Beans exemplify strategic replacement by systematically displacing "sustainability" with alternative umbrella terms, such as "impact" and "fairness" in the case of Tony's Chocolonely and "regenerative" and "Chocolate Foodprint" in the case of Original Beans, across all high-salience discourse locations. HALBA exemplifies institutional continuity by maintaining sustainability as the uncontested organizing concept without alternative framing. Ritter Sport exemplifies coexistence by retaining sustainability as the primary umbrella while selectively incorporating resilience and regenerative in specific thematic domains. These patterns demonstrate that sustainability's status in corporate discourse is not governed by a single dynamic but varies systematically with organizational identity, market positioning, and institutional context.

Four findings emerged as particularly significant. First, terminology choice is substantially decoupled from practice performance. All four companies demonstrate comparable commitment to core responsibility practices, as measured by the Chocolate Scorecard, despite deploying markedly different umbrella terms. This point suggests that terminology strategies operate primarily at the level of framing and identity construction rather than reflecting substantive operational differences. Second, companies pursuing a replacement strategy demonstrate higher definitional clarity than continuity cases. This finding constitutes a paradox in which sustainability's institutional entrenchment enables ambiguous deployment, whereas newer concepts require the specificity that sustainability has gradually lost. Third, umbrella-term choices perform distinct discursive functions by constructing both accountability logics, which can be binary or incremental, and positioning strategies, which

can reflect challenger differentiation or institutional conformity. Fourth, organizational identity, understood as a mission-driven challenger in contrast to a heritage-based incumbent, emerged as the most powerful predictor of terminology strategy, more strongly than sector, regulatory context, or stakeholder pressure.

## 7.2 Recommendations for future research

The findings and limitations of this study indicate four priority directions for future research. The most immediate need is cross-sectoral comparative analysis. This study examined four companies within a single sector, which provided analytical depth but limits generalizability. Future research should investigate whether the patterns identified here (replacement by mission-driven challengers, continuity among heritage brands, and coexistence as an intermediate strategy) apply across industries facing different sustainability pressures. Sectors such as fast fashion, energy, technology, and financial services each face distinct legitimacy dynamics that may produce different terminology configurations. Large-scale quantitative text analysis using natural language processing could complement qualitative case studies by mapping terminology frequency and diffusion patterns across hundreds of corporate reports.

Second, longitudinal research is needed to determine whether the observed patterns represent stable strategic positions or transitional phases. This study captured a discursive snapshot that primarily covers the 2023 to 2025 reporting cycles. Tracking terminology evolution over 10 to 15 years would reveal how terminology choices respond to regulatory changes, sustainability scandals, or competitive shifts, and whether alternative umbrella terms retain their conceptual distinctiveness over time or undergo the same buzzword dilution that this thesis described for sustainability. The lifecycle model suggested in the discussion offers a testable framework for such longitudinal inquiry, as it progresses from specificity, to adoption, to taken-for-granted status, to definitional erosion, and finally to vulnerability to appropriation.

Third, future research should integrate discourse analysis with performance evaluation. This study identified terminological decoupling, with comparable practices coexisting with divergent vocabularies, but it could not systematically assess whether terminology claims aligned with actual supply-chain operations and environmental outcomes. Combining qualitative content analysis with quantitative performance data derived from third-party

ratings, supply-chain audits, or lifecycle assessments would directly address whether terminology shifts reflect genuine transformation or primarily serve symbolic functions.

Fourth, organizational and stakeholder perspectives remain underexplored. This study analyzed public communications but could not examine the internal decision-making processes behind terminology choices or how stakeholders perceive and evaluate different umbrella terms. Semi-structured interviews with sustainability managers could illuminate why companies choose specific terms and how internal discourse relates to external communication. Experimental or survey research could examine whether stakeholders interpret alternative frameworks as signaling genuine transformation or as potential greenwashing, understood as misleading sustainability signaling. This question has direct practical implications for the credibility of corporate sustainability communication.

## 7.3 Concluding remarks

This thesis began with the straightforward observation that corporations in the chocolate sector are increasingly using terms other than sustainability to organize, label, and narrate their environmental and social commitments. The research question asked how these alternative terms are deployed and positioned relative to conventional sustainability frameworks in corporate communication. The answer is more complex and more revealing than a simple replacement narrative would suggest.

Sustainability is not being uniformly abandoned; it is being deployed in differentiated ways. The concept is retained when institutional embedding and heritage-based legitimacy make terminological stability advantageous, and it is replaced when mission-driven identity and premium market positioning render conceptual innovation valuable, and it is supplemented when organizations seek to balance continuity with responsiveness. The terminology changes, but the underlying practices, at least as externally measured, remain largely comparable. The terms that corporations choose to describe their commitments reveal more about corporate identity and desired perception than about operational practice.

This insight carries a dual implication. On the one hand, this finding should make stakeholders, regulators, and researchers cautious about treating any umbrella term, whether sustainability, impact, regenerative, or resilience, as a reliable signal of the depth or direction of corporate commitment. On the other hand, this point should not lead to

cynicism. The companies examined in this study are all doing substantive work in their supply chains, as the Chocolate Scorecard evidence confirms. The problem is not that corporate sustainability communication is meaningless; rather, the relationship between language and practice is more indirect, more strategic, and more identity-driven than a surface-level reading of corporate discourse might suggest.

The central contribution of this thesis is therefore not a verdict on whether sustainability is being replaced; it is a more precise understanding of the conditions under which it is retained, displaced, or supplemented, and of the organizational and discursive logic that governs those choices. As corporate sustainability language continues to evolve, the analytical framework developed here, which focuses on structural salience, definitional clarity, cross-channel consistency, and the identity functions of terminology, provides a foundation for holding corporations accountable not merely for the sophistication of their communication strategies but also for their substance.

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# Appendix

# Appendix A: Case selection overview

| Company | Country | Type/ positioning | Main sustainability communication format | Reason for inclusion |
|---|---|---|---|---|
| **Tony's Chocolonely** | Netherlands | Mission-driven / impact company, activism oriented | Report + website + social media | Tony's belongs to Sustainability leaders 2024 according to Globe Scan (June 2024), tops the Chocolate Scorecard 6th edition (2025), strong, explicit/ impact narrative and related terms funtion as umbrella labels vs sustainability. |
| **Original Beans** | Netherlands | Biodiversity, forest protection, use of regenerative business practices | Report + website + social media | Top in the Chocolate Scorecard 6th edition (2025), clear use of regenerative, ideal case to test new terms replacing |
| **Halba** | Switzerland | Position itself around sustainable Swiss chocolate | Report + website + social media | Top in the Chocolate Scorecard 6th edition (2025), explicit sustainability positioning, useful for contrast |
| **Ritter Sport** | Germany | Chocolate company with structured sustainability communication | Report + website + social media | Top in the Chocolate Scorecard 6th edition (2025), formal sustainability framing, good benchmark to compare terminology. |

# (Continuation Appendix A)

| Source |
| --- |
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# Appendix B: Document corpus and website sources

| Company | Document Type | Document Tittle | Year | Format | Source (URL) |
|---|---|---|---|---|---|
| **Tony's Chocolonely** | Report | Wow, look at all the impact you made last year! / Tony's Chocolonely Annual Fair Report 2023/2024 | 2023/2024 | PDF | https://tonyschocolonely.com/es/blogs/noticias/wow-look-at-all-the-impact-you-made-last-year |
| **Tony's Chocolonely** | Report | Tony's Open Chain Impact Report | 2023/2025 | PDF | https://www.tonysopenchain.com/reporting/toc-impact-reports |
| **Tony's Chocolonely** | Website | Home | N/A | HTML | https://tonyschocolonely.com/ |
| **Tony's Chocolonely** | Social media | Facebook, Instagram, YouTube and LinkedIn | 2025 | HTML | https://www.facebook.com/TonysChocolonelyNL/ https://www.instagram.com/tonyschocolonely_de/ https://www.youtube.com/@tonychocolonely https://www.linkedin.com/company/tony's-chocolonely/ |
| **Original Beans** | Report | Chocolate Foodprint | 2024 | HTML | https://originalbeans.com/pages/chocolate-foodprint-2024 |
| **Original Beans** | Report | 12 Solutions to end the climate crisis together in one generation | 2022 | PDF | https://drive.google.com/file/d/1aOxxKBBkTo22DRQbODPWgPv_Dt1sCRar/view# |
| **Original Beans** | Website | About us | N/A | HTML | https://originalbeans.com/pages/about-us |
| **Original Beans** | Website | Your Impact | N/A | HTML | https://originalbeans.com/pages/your-impact |
| **Original Beans** | Website | Our chocolate | N/A | HTML | https://originalbeans.com/pages/beans-collection |
| **Original Beans** | Website | Blog | 2024/2025 | HTML | https://originalbeans.com/pages/blog |
| **Original Beans** | Social media | Facebook, Instagram, YouTube | 2025 | HTML | https://www.facebook.com/originalbeans/ https://www.instagram.com/original_beans/?hl=es https://www.youtube.com/@originalbeans1400/videos |
| **Halba** | Report | HALBA Sustainability Report 2024 | 2024 | HTML | https://sustainabilityreport.halba.ch/en/2024.html |
| **Halba** | Website | Sustainability | 2024 | HTML | https://www.halba.ch/en/sustainability.html |
| **Halba** | Website | Stories | N/A | HTML | https://www.halba.ch/en/stories.html |
| **Halba** | Website | Company | N/A | HTML | https://www.halba.ch/en/company.html |
| **Halba** | Website | Share goals for sustainable development | N/A | HTML | https://sustainabilityreport.halba.ch/en/2024/development-objectives.html |
| **Halba** | Website | Focus Topics, procurement, production and development and objectives | 2024 | HTML | https://sustainabilityreport.halba.ch/en/2024.html |
| **Halba** | Social media | Facebook, YouTube and LinkedIn | 2025 | HTML | https://www.facebook.com/CommunicationHALBA https://www.youtube.com/@CoopHALBA https://www.linkedin.com/company/halba-division-coop-genossenschaft |
| **Ritter Sport** | Report | #discoverthegood Sustainability Report 2023/2024 | 2023/2024 | PDF | https://irp.cdn-website.com/6cb74a62/files/uploaded/NHB_2024_EN_Web.pdf |
| **Ritter Sport** | Report | Our Cocoa Report 2024 | 2024 | PDF | https://irp.cdn-website.com/6cb74a62/files/uploaded/RS_kakaoreport-25-E_online_rz4-2.pdf |
| **Ritter Sport** | Website | Sustainability | N/A | HTML | https://www.ritter-sport.com/sustainability |
| **Ritter Sport** | Website | About us | N/A | HTML | https://www.ritter-sport.com/our-purpose |
| **Ritter Sport** | Website | Our cocoa | N/A | HTML | https://www.ritter-sport.com/our-cocoa |
| **Ritter Sport** | Social media | LinkedIn | 2025 | HTML | https://de.linkedin.com/company/ritter-sport |

# (Continuation Appendix B)

| Access Date | Included sections / pages | Notes |
|---|---|---|
| 20.10.2025 | Whole report | PDF, English content, focus on "Impact" word. |
| 20.10.2025 | Whole report | PDF, English content, focus on "Impact" word. |
| 20.10.2025 | Our promise, Tony's Impact, serious statements, Tony's timeline and News | Website, English content, Sustainability content mainly under "Impact" section (no Sustainability menu item). |
| 23.10.2025 | Bio section and latest posts | The frequent use of "impact company" framing and common hashtags across social media channels serves to underscore the importance of impact. |
| 16.11.2025 | Whole report | Website, English content, no standalone sustainability report; website used as a report primary source (Our Chocolate Foodprint 2024), no sustainability section. |
| 16.11.2025 | Whole report | PDF, English content, focus on regenerative solutions and actions. |
| 16.11.2025 | All sections | Website, English content, company and mission information. |
| 16.11.2025 | All sections | Website, English content, impact stories, community stories and insights. |
| 16.11.2025 | All sections | Website, English content, information about the origins of chocolate beans. |
| 16.11.2025 | Why Do We Say Foodprint and Not Footprint?!, Our solution to the protection of biological diversity? Wait, eating chocolate to protect and restore nature? | Website, English content, company actions information, climate action for business and impact. |
| 16.11.2025 | Bio section and latest posts | Company description on social media: Together 100% regenerative. |
| 27.11.2025 | Whole report and sections | Website, English content, no standalone sustainability report, website used as a report primary source, Sustainability section included. |
| 27.11.2025 | All sections | Website, English content, sustainability information and actions. |
| 27.11.2025 | All sections | Website, English content, stories and news about sustainability actions. |
| 27.11.2025 | All sections | Website, English content, information about the company. |
| 27.11.2025 | All sections | Website, English content, information about how they report. |
| 27.11.2025 | All sections | Website, English content, sustainability information and actions. |
| 27.11.2025 | Bio section and latest posts | Demonstrates how sustainability is an integral part of the company's identity. |
| 06.12.2025 | Whole report | PDF, English content, in section Our Way include a sustainability section. |
| 06.12.2025 | Whole report | PDF, English content, principles, programmes and cultivation. |
| 06.12.2025 | Our objetives, Natural Raw Materials, Climate & Energy, Biodiversity | Website, English content, sustainability information and actions (objectives, natural raw materials, climate & energy and biodiversity), including labels, certifications and memberships. |
| 06.12.2025 | All sections | Website, English content, general information about the company using the word "doing the right thing," showing the purpose and history of Ritter Sport. |
| 06.12.2025 | All sections | Website, English content, sustainability information, our cocoa farm and actions. |
| 06.12.2025 | Bio section and latest posts | Particular emphasis on sustainability terminology, while also incorporating related terminology. |

# Appendix C: Codebook

## Appendix C1: Term codes

| Code | Term Family | What counts (Include) | What not to count (Exclude) | Where it matter most |
|---|---|---|---|---|
| **TERM Sustainability** | Sustainability, sustainable | Used as umbrella label for company approach, strategy or section title. | Sustainable used casually, without umbrella meaning. | Report title, section title, menu headings, about sustainability report pages and social media pages. |
| **TERM Regenerative** | Regenerative, regeneration | Used as umbrella concept, described as approach, program, goal. | Term regenerate used casually in a non sustainability sense, generic term restore without regenerative framing. | Report title, section title, definition, commitment and social media pages. |
| **TERM Resilience** | Resilience, resilient, resilience thinking | Resilience used to frame sustainability. | Generic like "we are resilient" | Report title, section title, risk management and supply-chain section, climate adapation pages, sourcing strategy, crisis response narratives and social media pages. |
| **TERM ESG** | ESG, environmental social governance | ESG as umbrella framework for reporting strategy. | ESG mentioned only as external rating/news with no internal framing. | Reporting sections, governance/ KPI pages. |
| **TERM CSR/ Responsibility** | CSR, corporate resposibility, responsible business | CSR used as an umbrella label for the company sustainability/ ethics approach (especially in section titles, menu labels, our responsibility overview). | Generic "we care" or "we act responsibly" | Website main navigation, report titles or chapters, "Our responsibility approach" pages, governance/ policy overview sections. |
| **TERM Impact** | Impact, impact report, impact strategy | Impact used as main label, concept (impact report, impact metrics) or where impact is presented as the main frame replacing sustainability. | Impact as generic verb, small isolated mentions with no strategic framing. | Website main navigation, report title, section title, impact model, outcomes pages, summary sections that explain what the company aims to achieve and social media pages. |
| **TERM Systems Thinking** | Systems thinking / systems approach | Explicit reference to systems thinking/system change. | Generic word system without systems-thinking framing. | Our approach or strategy pages, mission/ advocacy pages, supply chain transformation sections, partnership, advocacy pages. |
| **TERM Foodprint / Footprint** | Foodprint/footprint label | Foodprint/footprint used as a measured indicator of environmental impact, used as main label (report title) | One-off ‘carbon footprint’ mention only, used as metaphor, vague statements without measurement context. | Climate / emissions sections, net-zero or climate-neutral roadmaps, product-level footprint claims, packaging/ logistics sections tied to emissions. |
| **TERM Traceability (Operational mechanisms)** | Traceability, transparent suply chain | Mentions traceability system/ process, mapping, tracking cocoa, etc. | Generic "we know our suppliers" without traceability detail. | Origin, farm, cooperative pages, diligence/ human rights risk sections, verification/ audit dections, suply chain transparency pages, interactive maps or traceability tools. |
| **TERM Transparency (Operational mechanisms)** | transparency, transparent, disclosure, openness, accountability, reporting transparency | Use of transparency or transparent as a principle, pillar, promise, or strategy (e.g., supply chain transparency, transparency through traceability, disclosure of data/KPIs, audits/assurance, reporting practices, “we publish”, “we disclose”). | Generic/marketing use with no sustainability/impact link (e.g., “we are open”), transparency only about product taste/ingredients with no ethical/supply-chain/reporting relevance, isolated mentions without an accountability or disclosure narrative. | Reporting/Methodology/KPI sections, “Impact” or “Sustainability/Responsibility” hubs, assurance/audit sections, supply chain pages, traceability tools/maps, open-chain disclosures, codes of conduct and compliance pages. |
| **TERM Biodiversity (Supporting term)** | Biodiversity, nature-positive, ecosystem | Nature/ biodiversity used as sustainability outcome or framed as key pillar. | Generic nature as vague brand language. | Conservation project pages, regenerative agriculture sections, impact model/ theory of change, climate sections when linked to deforestation. |

## Appendix C2: Pattern codes

| Pattern | Meaning / function | Inclusion rule | Typical indicators |
|---|---|---|---|
| **CONTINUITY** | Sustainability is the main umbrella term | Sustainability appears on the main website, report title or "our approach" summary | Sustainability, sustainability report, sustainability strategy |
| **REPLACEMENT** | Another term is the main umbrella term | Menu, report titles use another term, and sustainability is absent or only minor | Impact report, regenerative sections with no sustainability hub |
| **CO-EXISTENCE** | Sustainability and another term are used in parallel | Sustainability and another term appear as parallel headings/ frames without explicit distinction | Sustainability and regenerative, sustainability and impact |

## Appendix C3: Definition clarity codes

| Definition | What it captures | When to apply |
|---|---|---|
| EXPLICIT | Term is clearly defined | A sentence or section explains what the term means for the company |
| IMPLICIT | Term is used without definition | Term appears often but meaning is assumed or vague |

# Appendix D: Cross-case results matrix

| Company | Dominant umbrella term (website/report) | Key secondary terms | Role of sustainability (central/minor/absent) | Pattern (Continuity, replacement/ co-existence/ reframing / differentiation) | Operational mechanisms | Clarity code |
|---|---|---|---|---|---|---|
| ony's Chocolone | Impact, fairness | Resilience and regenerative (forward looking) | Minor | Replacement | Transparency and traceability | Explicit |
| Original Beans | Regenerative, Foodprint | Impact, biodiversity | Absent | Replacement | Transparency and traceability | Explicit |
| Halba | Sustainability | (none) | Central (dominant) | Continuity | Transparency, innovation and traceability | Implicit |
| Ritter Sport | Sustainability | Resilience, regenerative and climate action | Central with emerging terms | Co-existence | Transparency and traceability | Implicit |

# (Continuation Appendix D)

| Report evidence | Website evidence |
|---|---|
| - Report tittle: FAIR Annual Report (shift toward fairness and impact logic)<br>'- Opening framing emphasizes impact (e.g., the report section is introduced with: "Wow, look at all the impact you made last year!")<br>'-Internal structure prioritizes accountability and outcomes, not aspirational sustainability commitments, with section architecture centered on measurables results.<br>'- High-salience report sections explicity foreground impact and accountability, including: "Our impact," "transparency & accountability," "From mission to action"<br>'- Resilience is used as a recurring organizing concept to frame cocoa challenges through adaptation and continuity, appearing as: farmer resilience, climate resilience, economic resilience<br>'- Regenerative appears mainly as a forward-looking objective<br>'- Traceability and transparency are treated as accountability infrastructure operationalized through: GPS coordinates of sourcing cooperatives, bean-to-bar supply chain mapping , publicy accessible suplier lists<br>'- Sustainability appears infrequently, it is qualified/ subordinated within alternative frameworks<br>'- When the report uses sustainability language (e.g., “sustainable cocoa sourcing”), it is framed as instrumental to fairness objectives, not as an autonomous strategic priority | - Primary navigation uses impact language rather than sustainability framing, with labels such as: "Our promise," "our mission," "Tony's impact," "Tony's open chain"<br>'- Sustainability is absent from primary structural elements<br>'- Homepage-level identity statement centers transformation: “Together we'll end exploitation in cocoa”, foregrounding ending exploitation rather than sustainability maintenance<br>'- Website content places sustainability more in operational topics, while the most prominent identity statements foreground impact and fairness |
| - Uses regenerative as the main umbrella concept, explicitly framing its model as “beyond sustainability”<br>'- Clearly mention 100% regenerative<br>'- “Chocolate Foodprint” is the central organizing concept (a proprietary label), functioning as the company’s main disclosure/impact frame across communications<br>'- “Chocolate Foodprint” semantically inverts footprint logic: it emphasizes positive ecological contribution rather than impact reduction<br>'- Impact is operationalized and quantified through Chocolate Foodprint metrics and outcomes such as: trees planted, carbon sequestered, carbon-negative production claims<br>'- Use biodiversity, and forest protection as organizing concepts<br>'- Regenerative paradigm replaces sustainability rather than supplementing it, sustainability is absent from high-salience discourse positions<br>'- When sustainability terminology appears, it is typically tied to third-party assessments/certifications/industry comparisons, and the company re-contextualizes it within regenerative framing | - Primary navigation privileges on regeneration terminology, including: “Impact section,” “Chocolate Foodprint,” “Regeneration Catalogue”<br>- Sustainability is absent from main structural elements<br>'- “About us” positions the company as “Together 100% regenerative”, explicitly differentiating from conventional responsibility frameworks<br>'- Website content emphasizes: regeneration, biodiversity, forest protection, origin-specific storytelling<br>'- Use biodiversity, and forest protection as organizing concepts<br>'- No dedicated “sustainability” section on the website; product descriptions, mission statements, and navigation privilege regenerative language |
| - HALBA uses sustainability as its primary umbrella term (it does not replace it with alternative concepts)<br>'- It publishes an annual report: “HALBA sustainable report 2024,” following a conventional corporate sustainability-reporting format<br>'- The 2024 report is structured around familiar sustainability categories, such as: Responsibility for tomorrow, CO2e-Strategy, dynamic agroforestry, deforestation and conversion, living income and child protection<br>'- The company explicitly aligns with the SDGs, identifying 11 of the 17 goals as relevant to HALBA’s operations.<br>'- HALBA’s communication style is described as formal, institutional, and compliance-oriented.<br>'- Traceability and transparency are used as operational responsibility mechanisms, especially linked to regulatory requirements such as EU Deforestation Regulation (EUDR) compliance.<br>'- Sustainability is often left undefined / taken for granted and is instead substantiated through practices (traceability systems, agroforestry programs, living income initiatives) rather than conceptual clarification. | - Website mention as 100%, sustainable label<br>'- HALBA has a dedicated sustainability section that organizes disclosures around conventional corporate sustainability frameworks.<br>'- Website navigation includes prominent sections titled: sustainability, sustainable projects, access to the HALBA sustainable report<br>'- Sustainability occupies the primary structural position (high-salience location) on the website.<br>'- This architecture signals that sustainability is treated as a legitimate, stable organizing concept that does not require alternative framing. |
| - Ritter Sport organizes responsibility communication under the umbrella concept sustainability, structured through thematic pillars including: natural raw materials, climate and energy, biodiversity<br>- Sustainability reporting is aligned with recognized frameworks such as the Global Reporting Initiative (GRI).<br>'- The company publishes an annual report titled “#discoverthegood Sustainability Report”, organized around familiar sustainability categories.<br>'- Conceptual evolution without displacement: sustainability remains dominant while new terms appear in specific areas.<br>'- Alternative terminology is present but positioned as complementary/subordinate within sustainability, not as a replacement framework: resilience, regenerative agriculture, climate action<br>'- Resilience appears especially in contexts of:<br>cocoa cultivation, climate adaptation, supply chain security<br>risk management<br>'- Regenerative agriculture appears less prominently than resilience and is mainly linked to agroforestry practices at the El Cacao plantation.<br>'- Climate action appears as an emerging frame via emissions reduction commitments and renewable energy transitions, positioned as a priority area within the broader sustainability strategy. | - The primary responsibility platform remains titled “Sustainability,” keeping sustainability in a central, high-salience position.<br>'- Website architecture includes sections such as:<br>“Sustainability,” “Our Cocoa,” “Our chocolate”<br>with a subsection “Our Purpose”<br>'- Alternative terms typically appear under sustainability sections (e.g., in subheadings) rather than as parallel organizing concepts.<br>'- The El Cacao plantation (Nicaragua) is positioned as a model for climate-resilient cocoa production, linking resilience framing to observable agricultural outcomes.<br>'- The company frames sustainability as embedded identity—“doing the right thing”—through the phrasing “the right ingredients, the right cocoa, right for people, right for nature.” |

# (Continuation Appendix D)

| Social media evidence | Source |
|---|---|
| - Terminology in social media (Facebook, Instagram, YouTube and LinkedIn) is consistent with the report/website pattern: frequent use of “impact company” framing<br>'- Common hashtags in social media and terms emphasize impact, ethical absolutes, change, including: #impact, #ethicalsourcing, #endingexploitation, #changemaking, #fairtrade<br>'-Sustainability hashtags appear occasionally, especially on LinkedIn (e.g., #sustainablesourcing, #sustainablesupplychains)<br>'- Tony's has positioned itself as an impact company on YouTube, with videos such as: The impact of my son, Tony<br>'- On Facebook and Instagram, Tony's positions itself as an impact company. We are committed to ending exploitation in the cacao industry. Our motto is "Crazy about chocolate, serious about people." | - Chocolate Scorecard. (2025). Chocolate Scorecard: Sustainability performance of chocolate companies. Retrieved October 19, 2025, from https://www.chocolatescorecard.com/<br>'- GlobeScan & ERM Sustainability Institute. (2024). Sustainability Leaders 2024 [Report]. GlobeScan. https://globescan.wpenginepowered.com/wp-content/uploads/2024/06/Sustainability-Leaders-2024_ERM-GlobeScan_Final.pdf<br>'- Tony’s Chocolonely. (n.d.-a). Tony’s Chocolonely [LinkedIn company page]. LinkedIn. Retrieved October 23, 2025, from https://www.linkedin.com/company/tony's-chocolonely/<br>'- Tony’s Chocolonely [@TonysChocolonelyNL]. (n.d.-b). Tony’s Chocolonely NL [Facebook page]. Facebook. Retrieved October 23, 2025, from https://www.facebook.com/TonysChocolonelyNL/<br>'- Tony’s Chocolonely [@tonyschocolonely_de]. (n.d.-c). tonyschocolonely_de [Instagram profile]. Instagram. Retrieved October 23, 2025, from https://www.instagram.com/tonyschocolonely_de/<br>'- Tony’s Chocolonely [@tonychocolonely]. (n.d.-d). Tony’s Chocolonely [YouTube channel]. YouTube. Retrieved October 23, 2025, from https://www.youtube.com/@tonychocolonely<br>'- Tony’s Chocolonely Global. (2024a). Annual FAIR report 2023/2024. https://tonyschocolonely.com/pages/annual-fair-report<br>'- Tony’s Chocolonely Global. (2024b, November 30). Cheers to a stellar year of making impact in cocoa. https://tonyschocolonely.com/blogs/news/cheers-to-a-stellar-year-of-making-impact-in-cocoa<br>'- Tony’s Chocolonely Global. (n.d.-a). Home. Retrieved October 20, 2025, from https://tonyschocolonely.com/<br>'- Tony’s Chocolonely Global. (n.d.-b). Tony’s impact. Retrieved October 20, 2025, from https://tonyschocolonely.com/pages/tonys-impact<br>'- Tony’s Chocolonely Global. (n.d.-c). Tony's timeline. Retrieved October 20, 2025, from https://tonyschocolonely.com/pages/tonys-timeline<br>'- Tony’s Chocolonely Global. (n.d.-d). Our promise. Retrieved October 20, 2025, from https://tonyschocolonely.com/pages/our-promise<br>'- Tony's Open Chain. (n.d.-e). Tony's Open Chain. Retrieved October 20, 2025, from https://www.tonysopenchain.com/ |
| - Company description on social media: Together 100% regenerative.<br>'- Communications consistently present Original Beans as a regenerative company focused on: protecting biodiversity, supporting cocoa farmers<br>'- Sustainability terminology appears mainly in third-party contexts (assessments, certifications, comparisons), where the company frames it under regeneration rather than treating it as an independent category<br>'- Social media messaging aligns with the broader brand logic of regeneration, conservation outcomes and consistent with “Chocolate Foodprint” framing. | - Original Beans. (2024). Chocolate Foodprint 2024. Original Beans. Retrieved November 30, 2025, from https://originalbeans.com/pages/chocolate-foodprint-2024<br>'- Original Beans. (2025, June 2). Why do we say foodprint and not footprint?! https://originalbeans.com/blogs/impact-stories/foodprint-not-footprint<br>'- Original Beans. (n.d.-a). About us. Original Beans. Retrieved November 16, 2025, from https://originalbeans.com/pages/about-us<br>'- Original Beans. (n.d.-b). Original Beans Collection (Beans collection). Retrieved November 16, 2025, from https://originalbeans.com/pages/beans-collection<br>'- Original Beans. (n.d.-c). Your Impact. Retrieved November 16, 2025, from https://originalbeans.com/pages/your-impact?srsltid=AfmBOop-1KMFCigvrff74lvXA2tEYEGSdaCpUWDD3F5yBT46rZAneW--<br>'- Original Beans. (n.d.-d). Esmeraldas 50% (Vegan M!lk). Retrieved November 16, 2025, from https://originalbeans.com/products/esmeraldas-50-vegan-milk<br>'- Original Beans. (n.d.-e). Cusco 100%. Retrieved November 16, 2025, from https://originalbeans.com/products/cusco-100<br>'- Original Beans [@original_beans]. (n.d.-f). original_beans [Instagram profile]. Instagram. Retrieved November 16, 2025, from https://www.instagram.com/original_beans/?hl=es<br>'- Original Beans [@originalbeans1400]. (n.d.-g). Original Beans [YouTube channel]. YouTube. Retrieved November 16, 2025, from https://www.youtube.com/@originalbeans1400/videos<br>'- Original Beans. (n.d.-h). Original Beans [Facebook page]. Facebook. Retrieved November 16, 2025, from https://www.facebook.com/originalbeans/<br>'- Original Beans. (n.d.-i). Home. Retrieved November 16, 2025, from https://originalbeans.com |
| - Across Facebook, LinkedIn, and YouTube, HALBA is presented as: innovative and with sustainability as an integral part of the company’s identity<br>'- Company description on Youtube: Pioneer in sustainability, with a sustainability label.<br>'- The channel messaging remains consistent with the broader corporate approach: sustainability stays central, not occasional or subordinate. | - CoopHALBA. (n.d.). CoopHALBA [YouTube channel]. YouTube. Retrieved Coop. (2024). Towards a sustainable future (Annual Report 2024 – Sustainability). https://report.coop.ch/en/sustainability/ from https://www.youtube.com/@CoopHALBA<br>'- HALBA. (2024). Sustainability report 2024. HALBA. Retrieved November 27, 2025, from https://sustainabilityreport.halba.ch/en/2024.html<br>'- HALBA. (n.d.-a). A look back at our history. Retrieved November 27, 2025, from https://www.halba.ch/en/company/portrait/history.html<br>'- HALBA. (n.d.-b). Our figures speak for themselves. Retrieved November 27, 2025, from https://www.halba.ch/en/company/facts-and-figures.html<br>'- HALBA. (n.d.-c). Company overview: Who are we? Retrieved November 27, 2025, from https://www.halba.ch/en/company/portrait.html<br>'- HALBA. (n.d.-d). Home. Retrieved November 27, 2025, from https://www.halba.ch/en.html<br>'- HALBA. (n.d.-e). CommunicationHALBA [Facebook page]. Facebook. Retrieved November 27, 2025, from https://www.facebook.com/CommunicationHALBA<br>'- HALBA (Division Coop Genossenschaft). (n.d.-f). HALBA (Division Coop Genossenschaft) [LinkedIn company page]. LinkedIn. Retrieved November 27, 2025, from https://www.linkedin.com/company/halba-division-coop-genossenschaft<br>'- HALBA. (n.d.-h). Development and objectives (2024 HALBA report). Retrieved November 27, 2025, from https://sustainabilityreport.halba.ch/en/2024/development-objectives.html<br>'- HALBA. (n.d.-i). Deforestation and conversion (2024 HALBA report). Retrieved November 27, 2025, from https://sustainabilityreport.halba.ch/en/2024/focus-topics/deforestation-conversion.html (sustainabilityreport.halba.ch)<br>'- HALBA. (n.d.-j). Critical raw materials (HALBA sustainability report 2024). Retrieved November 27, 2025, from https://sustainabilityreport.halba.ch/en/2024/procurement/critical-raw-materials.html |
| - Social media communication (primarily on LinkedIn) emphasizes sustainability terminology, reinforcing sustained brand association with conventional responsibility language.<br>'- The pattern supports co-existence: sustainability remains the core frame, while resilience/regenerative concepts are referenced in specific topic areas rather than as company-wide replacement terms.<br>'- Post mention and talking about sustainable cultivation of cocoa (facebook). | - Ritter Sport (2024a). Sustainability report 2023/2024 [PDF]. https://irp.cdn-website.com/6cb74a62/files/uploaded/NHB_2024_EN_Web.pdf<br>'- Ritter Sport (2024b). Our cocoa report 2024 [PDF]. https://irp.cdn-website.com/6cb74a62/files/uploaded/RS_kakaoreport-25-E_online_rz4-2.pdf<br>'- Ritter Sport. (n.d.-a). History. Retrieved December 06, 2025, from https://www.ritter-sport.com/history<br>'- Ritter Sport. (n.d.-b). Sustainability. Retrieved December 06, 2025, from https://www.ritter-sport.com/sustainability<br>'- Ritter Sport. (n.d.-c). Our farm El Cacao. Retrieved December 06, 2025, from https://www.ritter-sport.com/our-farm-el-cacao<br>'- Ritter Sport. (n.d.-d). Climate & energy. Retrieved December 06, 2025, from https://www.ritter-sport.com/climate-energy<br>'- Ritter Sport. (n.d.-e). Our purpose. Retrieved December 06, 2025, from https://www.ritter-sport.com/our-purpose<br>'- Ritter Sport. (n.d.-f). Home. Retrieved December 06, 2025, from https://www.ritter-sport.com/<br>'- Ritter Sport. (n.d.-g). Ritter Sport [LinkedIn company page]. LinkedIn. Retrieved December 06, 2025, from https://de.linkedin.com/company/ritter-sport |

# Statement on the Use of AI and Digital Tools

This thesis was prepared in accordance with the applicable guidelines on academic integrity and the use of AI. AI-supported and digital language tools were used solely to assist with the non-substantive aspects of the writing process. These tools supported language quality, clarity, and structural refinement, but did not replace independent scholarly work.

**Tools Used**

**Tool:** ChatGPT
**Provider:** OpenAI
**Accessed via:** https://chat.openai.com
**Nature of assistance:**

- Language clarification and refinement of grammar and writing
- Identification of alternative wording
- Support with translation
- Stylistic support for academic tone
- Brainstorming of structure and terminology

**Tool:** DeepL Write & Translator
**Provider:** DeepL SE
**Accessed via:** https://www.deepl.com
**Nature of assistance:**

- Language clarification and refinement of grammar and writing
- Identification of alternative wording
- Support with translation
- Stylistic support for academic tone

**Extent and Responsibility**

The tools listed above were not used to generate original content. All conceptual development, argumentation, interpretation of sources, analysis and conclusions were made independently by the author, and responsibility for the content, validity and scientific methodology lies entirely with the author of this work.

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I hereby certify that I have written this thesis independently and have used only the sources and materials listed in the references. All passages that draw on the ideas or words of others, whether quoted directly or paraphrased, have been clearly acknowledged.

This thesis has not been submitted, in the same or a substantially similar form, for assessment in any other course, nor has it been previously published.

G. Müller

Weiterstadt, 01.03.2026