The unsustainable lightness of sustainability: rethinking the new green value in the Western economic system

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1. INTRODUCTION

1.1 Motivation and relevance of the study

Nowadays, the word "sustainability" is increasingly seen as expressing an inescapable value on the global agenda. It seems that international organisations, states, companies and individuals cannot help but include the word "green" in their everyday practices. Sustainability, which until a few years ago was mainly limited to the scientific area, has significantly become part of our culture as a fundamental value, especially in the economic context and in corporate management. Western companies, in particular, are increasingly involved in promoting sustainability initiatives to protect the planet. In recent years, especially large Western companies have invested significant amounts of money in Corporate Social Responsibility (CSR) activities not only at home, but especially in developing countries, precisely because sustainability must be a universal value and not a privilege of a few countries. However, it might seem contradictory that such seemingly ethical and inclusive global projects are promoted by the very same Western economic system that has historically produced several negative consequences for the planet. Suddenly, the same model of development, which for centuries has been responsible for the emission of large quantities of greenhouse gases and waste, for the intensive exploitation of natural resources, for the reduction of biodiversity, and for the alteration of the climate, seems to be able to bring about an ecological transition on a global scale. The Western way of doing business, mainly focused on unlimited profit growth, from being one of the main problems of the current climate crisis may paradoxically become a possible solution through credible strategies of environmental responsibility.

The main motivation behind this paper, therefore, is to investigate what it means to promote the value of sustainability by starting within the Western economic system, what its implications are and, above all, what the weaknesses of this approach might be. By now, sustainability is taken for granted and it seems that every action, practice, business strategy done in the name of the environment is legitimised by the mere fact of self-promotion as sustainable or green. Instead, it is important to stimulate the critical spirit necessary to understand what the possible risks and limitations might be even of those sustainability initiatives that seem to be so convincing.

1.2 Purpose statement and research question

The main purpose of this paper is to explore what are the weaknesses of sustainability when confined within the Western economic system and how these limitations could be improved by

lessons from some non-Western paradigms. In light of this, the following research question and sub-question will be addressed:

RQ: Which are the weaknesses of sustainability in the Western economic system?

SQ: How can these weaknesses be improved by non-Western paradigms?

1.3 Literature review

In order to answer this research question, the paper will be based predominantly on the literature of post-development theory (or development criticism). For decades now, the aim of these scholars has been to analyse the controversies of the Western development system, mainly highlighting the hypocrisy of international organisations, large states and corporations to promote economic strategies that are promoted as if they were beneficial for the entire world population, but which, in reality, predominantly favor developed countries (Ziai, 2017). Recently, a good deal of this literature has become more aware of the issue of sustainability and how this important topic is articulated in the Western paradigm, reserving even in these cases quite a few criticisms that will be crucial in the evolution of the present paper. For example, according to some scholars in the West, sustainability seems less relevant to the safeguard of the environment, than to an increase a company's credibility and reputation, and to the attraction of substantial funding from investors interested in ethical projects (Banerjee, 2003; Schaltegger *et al*., 2006).

Apparently, it seems that in the West, communicating sustainability has become almost more important than doing sustainability. For instance, it might be enough for a company to effectively communicate its commitment to the environment to its stakeholders in order to receive their approval without necessarily fulfilling these expectations in reality (Delmas & Burbano, 2011). According to some, the Western economic system has not activated any ecological transition and also the methodologies used for CSR strategies are predominantly those of the classic economic business model, quantitative, instrumental, result-oriented, with a strong focus on numbers, costs and revenues (Sachs, 2015). These methodologies are not only ethically wrong, but above all methodologically improper, since reducing such a qualitative topic as sustainability into quantitative financial metrics is a rather complicated task (Contestabile, 2012; Park, 2015; Tettamanzi *et al*., 2022; Uzsoki, 2020).

Others have argued that this divergence between saying and actually doing sustainability very often becomes so acute that the contradictions of a system, such as the western one, in which profit is still much more important than the environment, come to the surface (Escobar, 1995; Kahn, 2015). This mystification of reality generates greenwashing phenomena in which companies essentially use

the discursive practices of sustainability to cover up the fact that they are anything but sustainable (Delmas & Burbano, 2011; Jones, 2019; Nyilasy *et al*., 2014). The logical priority of profit over the environment so much lauded by CSR advocates to implement green policies often becomes a real supremacy of a capitalist economic system that rather than preserving the environment seems first and foremost to preserve itself (Sachs, 2015). The inherent incompatibility of the Western capitalist system and the logic of corporate profit with green issues has been the subject of discussion in a substantial body of literature for years now (Swyngedouw, 2011; Kahn, 2015; Hickel & Kallis, 2019; Klein, 2014; Browne, 2018; Fraser, 2014; Smith, 2015). In this debate, the works of Escobar (1995), Wright & Nyberg (2015) and Wanner (2015) will be particularly relevant as they use a philosophical and sociological critical approach, intertwining the sustainability-profit theme with the topics of ideology, hegemony and power.

1.4 Research gap and significance of the study

These scholars will be central to the purpose of this paper. However, the research question will also be partly approached from a particular and original perspective compared to the rest of the literature. Indeed, the idea is to investigate the limits of sustainability in the Western context by understanding sustainability as a moral value. There are several reasons why approaching the topic of sustainability from the ethical and philosophical perspective of value theory may be relevant.

First of all, the meaning of sustainability, as will be explained in the next sections, has an important moral content, as it implies awareness and the ability to act responsibly considering the impact of one's actions on the planet and future generations. Sustainability is no longer just a matter of numbers, metrics, graphs, thresholds describing the health of our planet. These scientific descriptions, which in the past might have been aseptic and detached from the moral sphere of individuals, now take on an enormous prescriptive charge. Individuals are no longer just trying to figure out how to interpret the negative data on the climate crisis, but what to do to avoid it, what kind of responsibility it is necessary to take to try to save our planet. Especially in the West, this sensitivity has grown more and more, making sustainability a core value in our lives, on a par with the other moral values that have accompanied the history of the West. Just as in the past people in the West were committed to fighting for freedom or democracy, even trying to promote them around the world, they are now committed to defending sustainability, to seeing it as an inescapable value, a universal call to take responsibility for the planet and future generations that must permeate every sphere of life, in every part of the world.

Furthermore, another relevant reason to understand sustainability as a moral value is the possibility of understanding what justifications lead individuals to cultivate a certain value. Since sustainability is a rather overused word of late and used in almost every sphere, from the public to the private sphere, the question might arise as to whether indeed all people promoting this value are motivated by the same intention to save the planet and future generations. In other words, assuming that all the world's inhabitants are driven by this noble desire, "why" do they do it? Do they only want to save the planet and future generations, or are there other "justifications" that may incentivise sustainability? And if there are other justifications that have nothing to do with sustainability, but nevertheless try to instrumentalise green issues, what might they be? And what kind of relationship do they have with sustainability? Framing sustainability as a moral value might allow us to understand the motivations that drive individuals, companies and societies to go green.

In addition to understanding "why" to do sustainability, this approach could also be useful in understanding "how" to do sustainability, i.e. what structural and contextual conditions best enable the ecological transition. Values, as will be illustrated below, are often the mirror of a particular socio-cultural context. Consequently, one might think that since sustainability is particularly represented and promoted in Western societies, then it means that the West offers better conditions for doing sustainability than developing countries, for example. Before, then, claiming that sustainability is spread all over the world as an objective and universal value, it would be appropriate to ask whether within certain cultural conditions the value seems to be cultivated better than in other contexts. In other words, assuming that the Western cultural soil provides the necessary fertiliser for the flower of sustainability to grow, it is not necessarily the case that this fertiliser is also present in other societies and cultures. Consequently, in addition to understanding the reasons why individuals may be more or less inclined to promote sustainability, framing sustainability as a value allows us to understand what conditions are more or less optimal for doing so.

Finally, last reason why this research could be significant is the possibility of finding alternative solutions to Western sustainability management that also differ from the rest of the literature. Since the approach is to frame sustainability as a value, the aim is to try to make this moral dimension stronger and more authentic, since in this way individuals and companies can achieve a true awareness of environmental issues, can participate and collaborate, and can feel an active part of a change in which their own small contribution is decisive. In contrast, the authors of the post-development theory are much more focused on the political implications of the Western sustainability model and limit their proposals to the economic and cultural emancipation and independence of developed countries over developing ones, seeking a separation rather than a reunion. Once the

Western paradigm has been criticised through this literature, the idea is in the proposal phase of the paper to go beyond their arguments, trying to find a way through which the value of sustainability can be reinforced and made more authentic by some non-Western paradigms improving the way sustainability is done in the Western economic system. In this perspective, remaining on a cultural level, the analysis of Western cultures is not only a break from the Western narrative, but a possibility for collaboration and improvement.

1.5 Structure of the report

To adequately address the research question, the following report has been divided into five sections.

After this first section (section 1) in which the topic and the research methodology is introduced, the second section (section 2) is devoted to a historical introduction of sustainability and of how it gradually became more and more established in the Western public debate. Although one might think that sustainability is relatively "new", some historians have discovered that the term was already being used in the Middle Ages. However, it was certainly between the 1970s and 1980s that sustainability began to peak in popularity, when the environmental issue was first put on the table at the United Nations. In the Brundtland Report of 1987, sustainability was defined for the first time within the paradigm of sustainable development. The core idea of sustainable development is to combine the classical economic dynamics of the capitalist system with environmental protection and the safeguarding of future generations. Within the macroeconomic context of sustainable development, companies are also beginning to change their management towards sustainability through the new philosophy of Corporate Social Responsibility (CSR), a strategy that allows the company to increase profits and reputation while creating benefits for the environment and other stakeholders.

In the third section (section 3), sustainability will instead be framed in value theory. This section will be important to understand what the justifications and optimal conditions for the Western model of sustainability are to be truly sustainable. Indeed, especially in the West, some people think they can, in a sense, 'export' sustainability to other parts of the world, considering it as an inescapable value of the global agenda and universally valid. However, values are not always objective and universally valid, but there may be values that are subjective and relative to a given socio-cultural context. And since socio-cultural contexts can be very different, then values can also change. For example, it may be that in the context of development, prosperity and wealth in the West, promoting

sustainability is more congenial than in other countries where the same structural conditions are not taken for granted. Sustainability, in the paradigm of sustainable development, means being able to combine development and the environment; but where development has not been achieved and individuals have limited economic means, this type of sustainability struggles to be represented and applied. Consequently, at the end of this section, we will explain some reasons why sustainability is first and foremost a subjective value, relative and limited to a privileged type of population, namely the Western population.

Having outlined the limits of sustainability and established that, when articulated in the paradigm of sustainable development, it is a value more congenial to developed countries, in the following chapter (section 4) the scope of analysis will be further narrowed down and it will be explained how even within the same Western conditions of development and prosperity something seems to be wrong. In the Western economic system, in the absence of a law defining what and how to do sustainability, the only way for companies to demonstrate their commitment to the environment is to adhere to ESG principles. These principles, however, do not oblige companies to do sustainability, but to communicate sustainability in a certain way, namely through a non-financial balance sheet (or sustainability report). This shift from Corporate Social Responsibility to Corporate Social Accountability creates a problematic business environment in which to promote sustainability. In general, in the West it seems that communicating sustainability (through a balance sheet, for example) is more important than doing sustainability, and, eventually, in some cases this divergence between saying and doing becomes too marked and greenwashing phenomena are generated. The green value seems to increasingly take the form of an ideology instrumentalised to cover the dynamics of a Western economic system that is anything but sustainable. Therefore, some of the reasons why the development-environment binomial of the Western economic system seems not to guarantee effective environmental protection and consequently a genuine promotion of the value of sustainability will be outlined.

Finally, in the last section (section 5), sustainability will be articulated within other non-Western paradigms in order to understand whether certain weaknesses can be corrected. In particular, three alternative paradigms will be considered: the South American *Buen Vivir*, the Indian *Ecological Swaraj* and the African *Ubuntu*. In these paradigms, sustainability is decoupled from the economic dimension (which is inescapable in the West) and articulated through other principles and teachings, such as the reconciliation between the individual and nature, the abandonment of the anthropocentric perspective and the use of a relational approach, community life and collective well-being, the simplicity and serenity of a life that goes beyond the satisfaction of material needs, and the sense of

individual responsibility handed down from generation to generation. These lessons could be useful for improving the way sustainability is done in the West and for improving companies' CSR practices. In particular, companies could be encouraged to measure shared value in non-economic terms, increasing engagement with local communities, consolidating a long-term strategy, fostering environmental education and awareness in corporate culture.

1.6 Methodology

The thesis is based on a qualitative methodology based on a systematic literature review, with the aim of collecting, analysing and critically discussing a range of economic, ethical and historical sustainability studies. Searches were conducted through various online databases including Google Scholar, ScienceDirect, Springer, JSTOR, SAGE journals, Wiley Online Library, Emerald Insight, Cambridge Core and Oxford Academic Journals.

The search was primarily focused on academic journals and academic books, but to a lesser extent paper books, UN reports and journal articles were also consulted. The available material was predominantly in English, with a few texts in Italian and Spanish. This is because sustainability was mainly studied in the Western economic system and not in other economic and social contexts. The research did not specifically focus on a certain historical period, but certainly most of the papers date back to the last forty years, from 1980 to the present day, namely the period of time in which the topic of sustainability has exponentially become more and more part of the public and academic debate.

To access the literature the following key words were used: sustainability history, sustainability in the West, sustainable development, Corporate Social Responsibility, sustainability value, objectivism - subjectivism in sustainability, sustainable development flaws, CSR limitations, ESG weaknesses, sustainability reporting challenges, greenwashing, alternative paradigms to sustainable development, sustainability in non-Western cultures. Once the research question and how to structure the paper were understood, the three core disciplines that could guide the research and select academic sources were identified: management, business ethics and global history.

Within the area of management, some sources were particularly relevant to investigate CSR, ESG and sustainability reporting. These include *Academy of Management Review, Academy of Management Journal, International Journal of Law and Management, Harvard Business Review, Review of Finance, Journal of Business and Management Studies, Journal of Sustainable Finance & Investment, Sustainability Accounting and Reporting*.

In the area of business ethics, on the other hand, the philosophy of values, environmental ethics and the moral dimension of sustainability were explored in depth with papers from *Economics & Philosophy, The Journal of Philosophy, Philosophy & Public Affairs, Journal of Business Ethics, Social Philosophy and Policy*.

Finally, a number of academic journals have been a point of reference in the topics of Global History, particularly concerning the history of sustainability, the critical analysis of sustainable development and the proposal of alternative paradigms from other non-Western cultures. Among these may be mentioned, *Global Sustainability, Development The Journal of Environment & Development, Community Development Journal, The International Journal of Community and Social Development*.

1.7 Research Terminology

Before starting the paper, it is necessary to make some terminological premises about various terms/concepts that are normally much discussed and can be used in different ways. However, these preliminaries may be useful in order to already understand which interpretations to use for the meaning needed for the purposes of the research.

- *Sustainability*: the sustainability to be referred to throughout the paper is environmental sustainability. Sustainability can take various forms, e.g., human, economic or social sustainability; however, as it will be explained in the next section, historically the term originated for environmental purposes and therefore the aim is to investigate this type of sustainability, without trying to stretch the narrative too far and fall into forced generalisations that would compromise the research results. The fact that sustainability also has human and social implications, being interpreted as a moral value, should not confuse the environmental meaning of the term.

- *West - the Rest / Developed - developing countries dichotomy*: throughout the paper, various differences will be compared between the West and the Rest of the World, between developed and developing countries, between North and South. Clearly, these are terms used to facilitate the narrative and facilitate the reader. Generally, the West can be understood as Europe, North America, Australia and Oceania, according to Samuel Huntington's (1996) geographical and cultural division. However, there are no universal criteria to select which economic and social structures are advantaged and which are disadvantaged, especially in our current globalised

system. Moreover, the distinction is increasingly blurred as many countries that used to be considered developing countries, such as China and India, are now regarded as world superpowers. However, the notions are now widely recognised by a large part of public opinion and will only be used in this thesis for conventional purposes, not to discriminate against certain countries in a subordinate position of power. Beyond precisely defining which countries are developed and which are undeveloped, what is important to realise is that the economic and social divergence between the West and the Rest is still quite significant and will affect several aspects of the paper.

- *Western economic system*: here again, being a very broad and articulated concept, there are no universally accepted definitions. However, the reference could be Moosa's definition, according to which "the Western economic system is based on the intertwined and overlapping concepts of capitalism, neoliberalism, laissez faire, free market, and economic freedom. It is typically dominated and driven by the financial sector, which commands the lion's share of corporate profit while accounting for only a small fraction of employment" (Moosa, 2023). This definition allows us to understand that the Western economic system, although it has a solid economic basis, also includes extra-economic elements. From an economic perspective, certainly the Western economic system can be identified with the capitalist system based on the free market and profit accumulation. However, by Western economic system, one can also include the whole cultural framework of this type of economy, represented by principles such as development, progress, growth, welfare, competition, individualisation, rationalisation, commodification of human and non-human beings (Gregory, 2000; Parr, 2017; Urry, 2010 ; Wilhite, 2016). Clearly, it is not the case that in other non-Western countries this type of system cannot also be present; however, there is still evidence showing a solid relationship between this economic system and the West.

- *Corporate Social Responsibility*: the next chapter will explain that companies promote sustainability in the Western business environment through a corporate philosophy and strategy called Corporate Social Responsibility (CSR). Once again, one might think that CSR is an exclusively Western phenomenon, but this is not the case. In other parts of the world, too, CSR is increasingly becoming part of corporate strategy. However, since the scope of analysis of this research is limited to the Western business context, CSR will mainly be understood as that of Western companies.

- *Companies*: in order to correctly understand the type of companies considered for this research, two fundamental premises must be made, one economic and one ethical. From an economic point of view, without taking the example of a specific industry or a particular brand, the companies considered are generally medium-large companies operating in the West. As will be explained later, in the West, environmental sustainability is promoted through the use of significant economic resources. Companies that do sustainability, at least in the West, are companies that economically can promote sustainability and, above all, make themselves attractive to investors. Clearly, this does not mean that even a small company cannot do sustainability. However, in order to investigate more clearly what the flaws in the way sustainability is done in companies in the Western economic context, larger companies whose actions are well known and transparent can be better studied than smaller companies that offer less information for research. From an ethical point of view, as the third chapter is devoted to the relationship between sustainability and value theory, it might be fair to ask what the common thread is with the Western economic context and companies. First of all, moral values are influenced by a certain type of economic context in which they are articulated. As will be analysed below, an individual's economic availability can condition the type of moral and behavioural inclination. But this does not only happen with individuals, but also with corporations, which throughout this paper will be considered as moral persons, capable of having rights, duties, values and responsibilities just like individuals. Here too, the debate in doctrine is always heated. Since the time of the disputes between French (1979) and Velasquez (1983), scholars have questioned and debated the status of the corporation as a moral person. However, as Sheppard states: "If the corporation is a moral person, it is one because its representatives have created a corporate culture in which certain types of actions are considered right or acceptable and others are considered wrong or unacceptable" (Sheppard, 1994). Corporations are not autonomous collective entities, but are made up of individuals who express their values through the corporate culture. Therefore, last but not least, throughout the paper it will be taken for granted that companies are moral persons with the ability to have values introjected into their corporate culture, although of course comparing companies to individuals may be a debatable position and still debated among scholars.

2. HOW DOES SUSTAINABILITY ARISE? A RECENT VALUE WITH ANCIENT ROOTS

2.1 European origin: from the Middle Ages to the Brundtland Report

Although one might rightly think that environmental sustainability is a core value of a new cultural narrative, it is necessary to point out that this recently popular concept actually has very ancient roots. To understand the origin of the term "sustainability", we should go back to the small medieval world of feudal lordships and local communities. In these societies, being pre-industrial, the concept of sustainability was not yet anchored to pollution, but to the prevention and mitigation of exploitation of pastures and forests (Aberth, 2012; Marquardt, 2006; Pretty, 1990); around the year 1000, in fact, Europe was very different from what it is today: a large, untouched forest where nature dominated man and not vice versa. Within about three centuries, with the start of large-scale deforestation, this huge forest was replaced by a rural landscape to make way for the crops of the new agrarian civilisation of the Middle Ages (Marquardt, 2006).

The peak of deforestation took place between 1300 and 1350, when there was overpopulation and overexploitation of natural resources compared to the carrying capacity of that particular ecosystem (Roberts *et al.*, 2018) And yet, between 1348 and 1351, Europe's greatest eco-catastrophe, the "Black Death", exterminated more than a third of the European population and was interpreted as a divine signal to the over-exploitation of natural resources (Marquardt, 2006).

The manifestations of nature have always been something too great, unpredictable and hardly controllable by humans, and since these traits recall directly an independent and superior entity, from prehistoric times to the present day, natural phenomena have very often been interpreted as urgings or warnings coming from a superior force, be it a religious authority (God) or Nature itself (with a capital N). Therefore, current slogans like "Covid-19 as God's punishment" or "Climate change as Nature's rebellion to our actions" are not new in history, but represent the constant human desire to justify apparently irrational events in some reasonable way.

Returning to the history of sustainability, it was with the bubonic plague pandemic that greater awareness about the necessary balance to be maintained with the environment was achieved in Europe, so much so that in the mid-14th century many communes included certain ecological security obligations in their laws, promoting the protection of natural resources not only for the present, but also for future generations (Marquardt, 2006). But the European population soon forgot the ecological implications of the plague because probably it became too well accustomed to the benefits that the

agricultural revolution had brought. It was impossible to turn back because people had realised that the more natural resources they exploited, the more overall prosperity they received.

And so, the population continued to grow, undermining the preservation of forests and pastures. Rather than laws, those on deforestation resembled guidelines that were unscrupulously put on the back burner when growth and development had to be ensured. In spite of the fact that the great plague was interpreted as divine punishment to a wrong attitude towards nature, people, on the contrary, continued to deforest and deforest, and it was in response to this controversial and recidivist attitude that the first lights of the sustainability appeared on the horizon, specifically in the German forestry industry, a proto-industry of iron and silver, between the 17th and 18th centuries (Spindler, 2013; Warde, 2011).

A Saxon mining director and jurist, Hans Carl von Carlowitz (1645-1714) from Freiburg, published the book *Sylvicultura Oeconomica* in 1713, in which he urged the German population to support a form of forestry in which the wood to be cut must equal the wood that can grow back, through planned reforestation policies (Spindler, 2013). Carlowitz writes: "Wird derhalben die größte Kunst/Wissenschaft/Fleiß und Einrichtung hiesiger Lande darinnen beruhen / wie eine sothane Conservation und Anbau des Holtzes anzustellen / daß es eine continuierliche beständige und *nachhaltende* Nutzung gebe / weiln es eine unentberliche Sache ist / ohne welche das Land in seinem Esse nicht bleiben mag"[1] (Gries, 2008). He thereby used the adjective "nachhaltende", i.e. "sustainable", connected to the word "nachhaltigkeit", i.e. "sustainability", in order to promote a persistent, lasting and indispensable action so that nature retains its essence: a continuous process that binds individual and the environment with the aim of safeguarding not only the well-being of the current generation, but above all that of the one to come. In spite, then, of these early alarm bells from a part of civilised society, the majority of the population was certainly not aware of sustainability and the need to put a limit to the unbridled exploitation of natural resources and economic development.

The worst, however, was yet to come. The point of no return was reached during the 18th century with the combination of a double revolution, one material and the other ideological: the Industrial and the Enlightenment Revolution, the body and mind of the capitalist economic system that was about to be born (Marquardt, 2006). Without going into too much detail about one of the best known and most significant historical events, it is only necessary to recall that the Industrial Revolution, considered one of the major causes of air pollution due to the intensification of production

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[1] "For this reason, the greatest art/science/diligence and establishment of these lands will be based on how to establish such a conservation and cultivation of wood that there is a continuous, steady and *sustainable* use / because it is an indispensable thing / without which the land may not remain in its essence".

and transport of goods, replaced the wood-centred system of agrarian society with the fossil energy system of coal (and later oil). European society had replaced the regenerative energy of the sun and firewood with a non-regenerative energy system (Marquardt, 2006), entering the blind alley of unlimited exploitation of limited resources from which we are now desperately trying to escape.

And, on top of that, it was a dramatic moment not only because what seemed only a threat to the environment became a real condemnation, but above all because that material revolution was justified from an ideological point of view: not only the new bourgeois society, promoter of the industrial revolution, did not admit the great failure, but theorised the paradoxical success of this great failure in a new cultural broth. The culture that consecrated the transition from the domination of nature over man to the domination of man over nature was the Enlightenment. This philosophical movement was developing along the lines of the theorists of the scientific revolution such as Isaac Newton and Francis Bacon, who some time earlier had convincingly asserted the existence of a new "man, minister and interpreter of nature" (Routledge, 2020), who through reason and knowledge was finally able to understand nature, its intrinsic mechanisms and laws, to the point of governing and dominating it.

This domination of people over environment was justified by the need to live according to a culture that put the individual at the centre, emancipated from political, religious and natural laws. The subject became a free citizen and gradually replaced the cult for God and nature with the ethics of profit and progress. In the words of Immanuel Kant: "The Enlightenment is man's emergence from the state of minority that he must impute to himself. Minority is the inability to avail oneself of one's own intellect without the guidance of another. Imputable to himself is this minority, if the cause of it does not depend on a defect of intelligence, but on a lack of decision and the courage to make use of his own intellect without being guided by another. *Sapere aude*! Have the courage to make use of your own intelligence! This is the motto of the Enlightenment" (Kant, 2014). A new brave and emancipated mentality led people to draw a clear line between individual and public sphere, demarcating an insurmountable boundary with politics, religion and nature: their freedom. The individual became aware of his or her ability to self-determine freely, to satisfy his or her own needs and goals without necessarily having to balance external conditions imposed by politics, religion or nature. The boundary of freedom was no longer nature, but the freedom of one's neighbour (Marquardt, 2006).

Thus, the dawn of a new economic system, capitalism, was about to rise[2]. In the mid-19th century, in reaction to this revolution, a few environmentalist countercultures against unbridled capitalism and excessive pollution emerged. Ideological movements that led to the first "green" legislation that attempted to regulate dust and gas emissions due to the use of fossil fuels, the Aktali Act, and to the birth of the first environmental organisation, the Commons Preservation Society, both in England in 1863 and 1865 respectively. These countercultures spread rapidly throughout Europe, but the two world wars caused a major setback for the environmental issue that temporarily took a back seat.

In 1952, the theme of sustainability re-emerged again, at a time when a huge smog wave in London caused between 6000 and 12000 deaths over four days (Cobianchi, 2022). And after re-emerging, the environmental issue definitively exploded in the 1960s and 1970s, riding the wave of the youth countercultures of the time such as the Hippy movement, which had inherited the values of the Beat generation of the 1950s. Precisely in the years of the economic boom that had brought prosperity and development after the tragedy of the two wars, young students, intellectuals, artists and musicians categorically rejected the benefits of capitalism because of a profound moral deterioration they claimed it brought to society. Against the culture of individualism and profit, they proposed a return to immaterial and communitarian values such as peace and love; to mass consumerism and increasing urbanisation that were destroying the planet, artists like Joni Mitchell responded with slogans such as: "They paved paradise and put up a parking lot" (Cobianchi, 2022).

When in 1973 the Arab countries, in order to put pressure on the West over the eternal dispute with Israel, decided to decrease their oil exports, causing a severe economic shock, the environmental issues advocated by the Hippie counterculture also began to spread to the rest of civil society, questioning above all the replacement of energy produced by fossil fuels with that produced by alternative sources such as the renewables ones (Du Pisani, 2006). At the same time, the impulse to

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[2] By "capitalism" here and throughout this text, Luciano Gallino's definition will be considered, according to which capitalism is that system characterised by the private ownership of the means of production, the freedom to pursue economic gains through production and the market, the transformation of labour power into commodities, the control of the owners of the means of production and the allocation of the value generated through production, and the generalisation of commodity production and exchange (Gallino 1978). To this, it should be added that capitalism thus understood is also an economic system which aims at the accumulation of capital and profit (Harvey 2006). This system has managed to take root so well, at least in the West, not only because of its efficient economic mechanisms, but mainly through a cultural and social superstructure that consciously or unconsciously conditions our lives (Gregory 2000; Sheppard 2015). Therefore, it is my intention to use a broader perspective than the classical/Marxist one, purely focused only on those who hold the capital and the means of production, trying to include all the actors who can contribute to maintaining the system. In fact, capitalism is perpetuated over time not only thanks to companies, but thanks to consumers, institutions, the media and society in general that explicitly or implicitly recognised and legitimised the benefits of the system (Gramsci 1971). In other words, accumulation depends not only on economic structures and strategies, but also on extra-economic ones (Jessop 2007).

activate a global environmental policy through the United Nations environmental conferences was finally decisive to crystallize "sustainability" in public opinion.

In 1972, the first world conference on the environment was held in Stockholm, Sweden, and attended by 114 countries and 1200 delegates. As a result of the conference, an instrumental declaration was adopted containing basic guidelines for international cooperation on environmental protection, but above all, the UN World Commission on Environment and Development was born. It was this commission, in fact, that in 1987 published the famous report *Our Common Future*, better known as the Brundtland Report (named after the commission's chairwoman and former Norwegian prime minister Gro Harlem Brundtland), considered the first official document in which the word sustainability took on the value it is given today in the West (Spindler, 2013). Nevertheless, the text does not explicitly speak of sustainability, but of sustainable development, understood as "development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs" (WCED 1987).

2.2 Sustainability in the West: the paradigm of sustainable development

The idea was not to abandon the capitalist system that had ensured growth and prosperity, at least in the West. Rather, the aim was to find a balance between the welfare of the current generation and the needs of the future generation, through a new type of political economy that integrated industrial growth with environmental protection (Hirai, 2022). This document represented the beginning of the sustainability argument in the public debate as a moral value that can only be conceived if it is also implemented as an economic value: development is not only compatible with sustainability, but is the *conditio sine qua non* for the implementation of sustainability. Believing in sustainability, thus, does not necessarily imply a refusal of the seemingly incompatible world of the capitalist economy. Those who believe in sustainability do not believe in a philosophy of "not doing": for example, not producing, not building, not transporting, and so on and so forth. Those who believe in sustainability believe in a philosophy of "doing", but "doing well". So, continue to produce, build, transport and maintain all the economic activities of the capitalist regime, but do it in such a way that the environment is not harmed. Moreover, not only is sustainability not incompatible with the capitalist economy, but it strongly needs the solid foundations of that economy to be realised in practice. There can be no environmental sustainability without an underlying economic dimension. It is impossible to think of circular economy models or environmental policies to mitigate climate change if one does not have the economic resources to do so. Hence, before possibly thinking about the sustainability of the economics maybe one should think about the economics of sustainability so

that the ecological revolution is not just an ideological battle, but a concrete change based on the practical tools of the market (Klaassen & Opschoor, 1991).

In the wake of the Brundtland report, subsequent historical steps also went in the direction of affirming the inseparable pair of sustainability and development. Let us think, for instance, about the Agenda 21 adopted in Rio de Janeiro in 1992, a manual for international cooperation containing the measures needed to ensure environmentally sustainable development "from here to the 21st century" (UNCED, 1992) or the World Summit on Sustainable Development held in Johannesburg in 2002, or even Rio de Janeiro 2012 with the United Nations Conference on Sustainable Development (Rio +20) and finally New York 2015 with the United Nations Summit on Sustainable Development and the adoption of the famous Agenda 2030 with its 17 Sustainable Development Goals (Spindler, 2013). All international environmental events and conferences from Brundtland to the present day definitively enshrine the value of sustainability in public opinion as sustainable development, namely the need to reconcile present and future welfare needs through green capitalism, a "strange" combination of capitalism and environmental protection.

We have therefore come to the crux of this dissertation. During the industrial revolution, people challenged nature not only from a practical point of view, but also from an ideological point of view, accompanying the birth of the capitalist system with Enlightenment ideology, dominating the planet and justifying this domination with the idea of preserving individual's greatest and inalienable good: freedom. The threat and the exploitation to the planet was initiated and justified by its inhabitants who, unwilling to abandon the enormous benefits of the capitalist revolution, are paradoxically engaged in the mission of saving it. We want to defend nature with the same weapon (capitalism) with which we have defended ourselves against nature, fought it and dominated it. From being nature's greatest enemies, we stand, at the same time, to be its great saviours, seeking to protect it without, however, ceasing to persecute it (Jamieson, 1998). The conception of sustainable development is as contradictory as it is widespread, at least in the western world, particularly among those who could best represent these two apparently antithetical sides of the coin: companies. In the next section, it will be useful and interesting to insist on the value of sustainability as conceived in the West, in the sense of sustainable development, investigating its diffusion and application in civil society and the corporate world, a world straddling economic and moral responsibilities, money and ethics, development and care of the environment.

Overall, despite much confusion and some vague formulations, sustainability is now widely recognised in the West as a value according to which mankind must ensure the proper management of natural resources in a way that does not diminish the fortunes of future generations. (Warde, 2011).

Therefore, not only development, growth and savings, but ethics, care and intergenerational welfare are at play: sustainability is affirmed in the West as an economic and moral value, two apparently antithetical aspects united by a common goal, that of saving the planet and ensuring the prosperity of the future generation. Believing in sustainability therefore means believing in a value that can combine economic development and a moral dimension related to environmental protection. And since among the players who know best how to combine economic logic without forgetting ethics and moral values (Cobianchi, 2022) are certainly companies, exploring how sustainability was internalised in these realities could be crucial to understand the implications and implementations of this value.

2.3 Sustainable development in business: the new era of Corporate Social Responsibility

As illustrated above, between the 1960s and 1970s, sustainability spread as a new cultural and economic value in Western public debate. To the detriment of some liberalist scholars and economists such as the American Milton Friedman (1912 - 1986), who continued to advocate a traditional view of the capitalist system based exclusively on the pursuit of profit, others, such as the University of Virginia philosophy professor Robert Edward Freeman, began to elaborate new theories that could combine finance with ethics in a new strategic vision of enterprise. If for fundamentalists such as Friedman "in a free-enterprise, private-property system, a corporate executive is an employee of the owners of the business, has direct responsibility to his employers and that responsibility is to conduct the business in accordance with their desires, which generally will be to make as much money as possible" (Friedman, 1970), others, in Freeman's wake, suggested that "the world is far more complex and that successful business firms create value (only some of which is financial) for all key stakeholders" (Freeman *et al.*, 2018), understood as all subjects or objects that can influence or be influenced by the enterprise activities of production, management and business organisation.

The economic world, all of a sudden, seemed to stop being only economic and began to include other dimensions such as politics, society ethics and the environment. Thus, the idea began to spread that a company's success depended not only on satisfying the demands of shareholders, but also on the active engagement of all other stakeholders, such as customers, employees and suppliers, local communities, government and political institutions, and of course, the planet, in the company's core activities. In the long run, in fact, a company that is able to involve all its stakeholders succeeds in creating more value than a company that does not because all parties that influence or are influenced by the company would benefit and would not be harmed (Fernández-Guadaño & Sarria-Pedroza, 2018).

For example, protecting the consumer before, during and after the purchase increases customer loyalty for the company; a fair remuneration for employees leads to a better employment retention rate; active citizenship practices such as financing large public works (schools, hospitals, etc.) lead to greater brand recognition among the local community; through corporate political activity (CPA) and lobbying, the company may receive favourable incentives and legislation from political institutions; and finally, with particular reference to environmental sustainability, by saving energy, incentivising separate waste collection, reducing transport or supporting some public environmental policies (e.g. financing the project of a new green area), the company improves its visibility, reputation and may increase the interest of all those investors interested in financing sustainable businesses. These are just a few practical examples to make a long story short and demonstrate how a company would move to a win-win situation with all stakeholders and not just shareholders, being more efficient from both a tangible and intangible point of view.[3]

This idea of integrating sustainability with classical financial dynamics soon prompted companies to develop a new business philosophy and strategy. The aim was to create a new business model in which the company assumed responsibility not only towards its shareholders, but also towards all other stakeholders. This new business model was called Corporate Social Responsibility (CSR), defined in 2001 by the European Union as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (EU Commission, 2001). However, the first definition of CSR dates back to 1979, when Archie B. Carroll, Professor of Management Emeritus in the Terry College of Business, University of Georgia, described CSR as: "The social responsibility of business which encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time (Carroll, 1979).

It is essential to recall this first definition in order to reaffirm once again how sustainability is also introduced in the corporate sphere as a balance between development and the environment, between economic value and moral value. What emerges at first glance, therefore, is that CSR is an essential element of corporate management and not just a simple ethical attitude: not only are the activities that lead the company to produce profits and earnings not at odds with environmental sustainability, but these are necessary for sustainability to be implemented. To better understand Carroll's definition, he himself two years earlier, in 1977, had theorised a pyramid scheme illustrating the four main corporate responsibilities (economic, legal, ethical and discretionary/philanthropic) that

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[3] For term "efficient" could be related to the Pareto dominance principle: a state A Pareto dominates another B if and only if at least one member of the population prefers A to B and no member prefers B to A. (Broome, 2018).

can ensure a sustainable type of business, in order of importance and priority from the bottom to the top. These four responsibilities that constitute a CSR strategy are illustrated in the *Figure 1*.

Figure 1: Carroll's pyramid of CSR. Data source: Carroll (2016).

At the base, once again, is economic responsibility. As a fundamental condition or requirement of existence, businesses have an economic responsibility to the society that permitted them to be created and sustained (Carroll, 2016). The concept is clear: if a business is not economically responsible, it cannot be socially responsible. The second step of the pyramid is legal responsibility, i.e. compliance. Society has not only sanctioned businesses as economic entities, but it has also established the minimal ground rules under which businesses are expected to operate and function (Carroll, 2016). Therefore, if a business does not comply with the rules, which are the result of society's "codified ethics" (Carroll, 2016), there can be no social responsibility. However, meeting regulatory expectations is necessary, but not yet sufficient for full CSR. "In addition to what is required by laws and regulations, society expects companies to operate and conduct their business in an ethical manner. Assuming ethical responsibilities implies that organisations will embrace those activities, norms, standards and practices that, although not codified in law, are nonetheless expected" (Carroll, 2016). Although not explicitly mentioned by Carroll, many scholars converge in including environmental protection in this ethical dimension (Blowfield, 2005; Clarkson, 1988; Sachs & Ruehle, 2009). Hence, only once the financial and legal requirements have been met, a company is able to integrate an ethical and environmental sustainability dimension into its organisation. And finally, only after a company is able to make profits, comply with laws and be ethically irreproachable, can the company engage in philanthropic actions such as "gifts of monetary resources, product and service donations, volunteerism by employees and management, community development and any other discretionary contribution to the community or stakeholder groups that make up the community" (Carroll, 2016).

It will not be necessary here to dwell on the contents of the four responsibilities, which are obviously contextualised in Carroll's historical context and certainly require revisiting in today's times (Baden, 2016; Nalband & Kelabi, 2014;). Although in fact Carroll's pyramid is a cornerstone of Corporate Social Responsibility, there are several aspects that should be modified or supplemented in light of recent developments in economics and sustainability. However, what is important to focus on and still remains a fundamental principle of sustainability in the West is the logic with which Carroll prioritises different responsibilities. The American professor clearly illustrates how the ethical (and thus environmental) dimension can only be realised in a CSR strategy that prioritises the economic dimension. Clearly, many scholars have criticised Carroll's pyramid, arguing that today the ethical dimension must be prioritised over the economic one (Aupperle, 1984; Frynas, 2005; Kang & Wood, 1995; Reich, 2008). And yet Carroll's theory is still widely used in leading companies and reinforced by data and findings from various research studies that show a positive correlation between good financial performance and better CSR strategies (Cochran & Wood, 1984; Sun, 2012).

The hierarchical scale to success is simple: a company that believes in ethical sustainability must first be financially sustainable. If in fact a company is loss-making and thus unable to solve internal management problems, can it think of solving external management problems such as environmental sustainability? No, it cannot. Corporate Social Responsibility necessarily requires the company to take responsibility, in the sense of "being able to respond" financially to the needs of the planet. At least for now, following what has been said so far, a company that believes in sustainability cannot believe that it is separable from the economic means to implement green activities.

And so, after looking at the historical evolution of sustainability to the present day, we explored what it means to believe in environmental sustainability in the West, presenting the practical example of how corporate philosophy has internalised this value in the Corporate Social Responsibility strategy. At least in the West, believing in sustainability does not mean believing in a charitable action towards the planet. Sustainability does not lead companies to abandon the profit ethics and become non-profit organisations for environmental protection. On the contrary, the value of environmental sustainability requires the arduous mental effort of believing that what is nowadays very often under indictment for causing environmental damages, namely the capitalist system, from being the problem can become the solution to our ecological crisis (Browne, 2018; Fraser, 2014; Smith, 2015).

Sustainable development has as a goal the prospect of improving standards of living and the quality of life through nullifying the negative effects on "quality" resulting from environmental damage. Underlying the promotion of sustainable development is the assumption that the potential

for environmental disaster is solvable, or manageable, within the present global systems (Cross, 1998). Consequently, it seems that through the corporate philosophy of CSR that does not eliminate the profit ethics, but on the contrary combines it with environmental ethics, companies can meet good economic performance without generating negative externalities for the environment. By internalising the value of sustainability in the revolutionary CSR, a win-win relationship between company and planet can be created. This corporate strategy is capable of creating value both for the company, mainly in terms of visibility, reputation and intangible benefits, and for the planet, promoting new green initiatives inside and outside the company.

3. SUSTAINABILITY IN VALUE THEORY

3.1 An overview on environmental ethics

Before we dwelve into the hidden folds of sustainable development, we need to acquire the necessary tools to illuminate these folds, scour them thoroughly and firmly grasp the value of sustainability, which can sometimes be slippery and unstable. For if it is a value, one should first understand what a value is and which ethical conditions are necessary to choose certain values. Only in this way, with the tools of ethics, can we chisel and shape the value of sustainability to try to give it not only a historical but also a moral form, so that what is very often interpreted as the result of external and uncontrollable historical events can be also approached as the product of internal and controllable human dynamics. Hence, in this section it will be argued why sustainability is a moral value and above all which the ethical conditions are for this value to germinate in the West.

From the 1970s onwards, within traditional ethical theory, a field of studies that deals with the moral relationship between human beings and the natural environment began to emerge more and more: environmental ethics (Palmer *et al.,* 2014). The aim of environmental ethics is to investigate the ethical implications and responsibilities of individuals when interacting with the natural world (Palmer *et al.*, 2014). Different perspectives have been used within this field. Indeed, it is an interdisciplinary area, involving both natural science scholars such as biologists and physicists, and social science scholars such as philosophers and sociologists. Therefore, the issues raised within environmental ethics are very diverse and intertwine the topic of sustainability in different ways. For example, there are some scholars who have tried to combat an anthropocentric view of the relationship with nature, seeking to give intrinsic environmental value to non-human entities and places including sentient non-human animals, individual organisms, ecosystems and species (Devall & Sessions, 1985; Leopold, 1968; Naess, 1974; White, 1967).

Others, on the other hand, have addressed the relationship between environment and politics in debates on climate justice, with the aim of fostering the emergence of shared environmental policies on the basis of equitable responsibility between countries that take into account not only environmental issues (such as pollution or deforestation), but also social justice towards poorer countries (Camacho, 1998; Shrader-Frechette, 2002) and intergenerational justice (Gardiner, 2009) towards future generations. Climate change and the emergence of new technologies have then paved the way for those ethical studies on the permissibility or otherwise of geo-engineering that is, the possibility of countering climate change artificially, through the use of state-of-the-art techniques and

machinery that can somehow remove carbon dioxide from the atmosphere or reduce the amount of solar radiation reaching the Earth by blocking or reflecting sunlight (Davies, 2010; Hamilton, 2013).

Then there are those who have addressed the relationship between the environment and theories of classical philosophy such as consequentialism, deontology and virtue ethics (Palmer *et al*., 2014). According to consequentialists, society identifies socially desirable goals, such as environmental sustainability, and should therefore seek to maximise (i.e. aim for the best expected outcomes of all available options) overall sustainable performance, taking into account the whole aggregate outcome (Carter, 2002). To the maximisation of the general good, the deontological paradigm, on the other hand, contrasts the legitimacy of individual conduct towards the environment not on the basis of consequences, but on the basis of principles of justice, fundamental rights, duties, obligations and responsibilities (Edge, 1994; VanDeVeer & Regan, 1987). In a virtue ethics approach, actions, practices and policies are evaluated on the basis of whether they express or achieve virtue, rather than whether they promote appropriate consequences or conform to duty (Sandler, 2007). Virtues can be humility, compassion, courage, ecological sensitivity, efficiency and simplicity, and examples of vices could be insensitivity, short-sightedness, arrogance, cowardice, profligacy and laziness (Palmer *et al*., 2014). All this is to say that within contemporary ethics, there are different tools with which to address the issue of sustainability. Within this broad literature, my position certainly converges with the philosophical approach to environmental issues, but differs slightly from the three positions explained above. In fact, my argument will be primarily focused on sustainability as a moral value, using some theoretical positions related to value theory. However, although this approach is different and innovative compared to the other three philosophical theories, it is not excluded that it may include some common arguments across the board.

3.2 Sustainability as a moral value

Following the definition of Hans Kelsen (1881-1973), an Austrian jurist and philosopher, one of the leading experts in value theory, we can state that "norms prescribing a certain behaviour constitute moral values" (Kelsen, 2015). Whereas factual judgements are characterised by utterances that begin with "it is true that", and thus aim to expound, represent and describe something, the utterances of value judgements tend to begin with "it is good/just/right that", and thus aim to advise, recommend, prescribe something (Pecora, 1995). A behaviour that corresponds to a supposedly valid norm, namely a behaviour that is in fact as *it should be*, has a positive value. It is morally good, or just, or right. A behaviour that does not correspond to the norm whose validity is assumed, namely a

behaviour that *is not as it should be*, has a negative value. It is morally bad, unjust, wrong" (Kelsen, 2015).

Using this theoretical scheme in the context of this research, the behaviour of people who think "it is right to respect the environment" or that "it is good to think about the welfare of the next generation" is guided by a moral norm, which is precisely the value of sustainability. Let us take an example and imagine that we come across a newspaper article with a headline like this: "The level of CO_2 in the atmosphere is the highest in 2.5 million years. We are exceeding the 400 ppm threshold of carbon dioxide, the main agent of global warming" (Foucart, 2013). Clearly, we are dealing with an objective, factual description, but at the same time some might read this news with alarm and concern. And it is at that moment, when an apparently simple factual judgement, such as an aseptic scientific description of environmental conditions, instead arouses fear and disquiet, that the person shows an interest in the event and predisposes a certain moral inclination to pursue something that *should be* done to avoid that disaster. At that moment, the person understands that "it is right" to fight for future generations by safeguarding the environment, and thus begins to hold the value of sustainability, as the prescriptive norm according to which certain behaviours harmful to the planet should be avoided. Clearly, this was just an example; it does not require a traumatic event and a disturbed state of mind for individuals to hold the value, although, at least in the West, individuals only realised the importance of caring for the environment following traumatic episodes, such as the great deforestation of the Middle Ages or the unbearable pollution of the industrial revolution. In fact, for the value of sustainability to germinate in people's consciences, it is enough for them to be persuaded, no matter what the experience, whether consciously or unconsciously, of the idea that it is good, just or right to conduct a development that respects the environment and subsequent generations.

To think that it is right to do something, an individual needs to have some conscious or unconscious motivations and convictions. This is why it is of fundamental importance to frame sustainability as a moral value: the ethical analysis that will be carried out in this section serves to understand which ethical foundations underpin sustainable development, what are the necessary motivations and convictions that lead a person to care for the environment and future generations. As Palmer, McShane and Sandler rightly stated, "to say that people should reduce the ecological impacts of their lifestyles is not a statement that can only be based on descriptive scientific statements, but necessarily implies aspirations, motivations, behaviours and practices for which we should strive, even if these are difficult to achieve". And they added: "This implies that empirical science alone is not sufficient to answer ethical questions and justify ethical claims. Of course, knowledge of

ecological systems, the state of the world, human psychology and social institutions is crucial for good ethical reasoning. For example, part of determining whether we should reduce our ecological footprint is having good data on ecological limits, lifestyle impacts and what might happen if lifestyles do not change. However, moving from descriptive and predictive statements to normative or prescriptive statements requires other things: values and principles". (Palmer *et al.*, 2014).

Especially in the West, where we all too often take slogans such as "it is good to defend freedom" or "it is right to defend democracy" and now, finally, with "we should defend the planet, we should hold the sustainability" for granted: what is the ethics behind a particular value? What mental reasoning do we go through to justify the value of sustainability? To justify the value of sustainability, among the various theoretical conceptions that can describe the inclinations of individuals with respect to values, one could highlight one that is particularly useful for this research: the dichotomy objective-subjective (Hueting & Reijnders, 1998).

3.3 The dichotomy objective - subjective in the value theory

The issue of objective-subjective - which determined two antithetical currents of thought, objectivism and subjectivism - has long been discussed among philosophers and social scientists and has also affected value theory (Meier, 1954; Natanson, 1963; Wann, 1964). Objectivism is the doctrine that there are value features of things, as objective and real as perceptual features such as colours and textures (Maxwell, 1999). There would therefore exist qualities of an irrefutable value and above all independent of human experience. Subjectivists, on the other hand, argue that nothing can be shown to be objective because each value is linked to a subjective experience that a person has based on his or her consciousness and the conditions in which he or she lives (Lee, 1940). Values therefore take on a meaning relative to the subjective attitude of individuals, which can obviously change depending on the cultural, social and historical context. To define a value as objective, thus, is to affirm that what that value implies does not depend on any individual consciousness (Lee, 1940), is somehow detached from human experience and valid regardless of different cultural, social and historical contexts. On the contrary, for subjectivists, the empirical conditions through which individuals experience values are the necessary condition for those values to have meaning (Ingmar, 2006).

Since moral values are moral prescriptions that guide the behaviour of individuals, then when values are regarded as objective, logically the behaviour prescribed by these values must also be equally objective and universally valid. Those who justify a value as objective therefore tend to prescribe a set of unconditional behavioural norms that are valid beyond the subjective conditions of

individuals, as if they were categorical imperatives to be adhered to without question (Kant, 1948).[4] In essence, once the value is recognised objectively, it is applied equally objectively, unconditionally and universally. On the contrary, in the world of subjectivism, as Maxwell states "there is no such thing as the objectively good, the objectively bad, there are only the different preferences of individuals. Different people hold different things to be good and bad, and that is all there is to it". And he adds: "The whole idea of value existing objectively, of value-judgements being objectively true and false, is a nonsense: there are simply a multiplicity of preferences of people, some embodied in different value-systems, no one being better or more correct than any other, in any objective sense" (Maxwell, 1999).

Hence, those who believe that the conditions of existence of moral norms are subjective, exclude the universal application of these norms. Since the minds of individuals are constitutively limited, no value (with a capital V) can be objectively demonstrated and applied accordingly, no value can be objectively excluded and discarded (Pecora, 1995). In contrast to the Kantian categorical imperative which implies an unconditional recognition and application of moral values, thereby, those who hold the subjectivist position are more inclined to consider the contextual differences and cultural conditions that distinguish individuals and determine different ways of interpreting the same moral value, such as that of sustainability.

3.4 The dichotomy objective-subjective in the sustainability value

Having presented this dichotomy in general, we can therefore see how several scholars have focused on the objectivism-subjectivism dispute regarding the value of sustainability. Indeed, the question of whether sustainability is a subjective or objective value is still being debated and evaluated within environmental ethics (Daly, 2009; Goodland, 1995; Hennipman, 1995; Holden *et al.*, 1995; Hueting & Reijnders, 1998; Robbins, 1952). There are some authors who understand sustainability as an objective value, i.e. as a value to be promoted regardless of individual conditions (Daly 2009; Hueting and Reijnders 1998). Since the environmental issue is one that affects everyone in the world across geographical boundaries, sustainability could be recognised as an objective and universal value. Furthermore, if sustainability is recognised as an objective and universal value, it must also be applied objectively and universally for the sake of the environment and future

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[4] In Kantian ethics, the categorical imperative is an objective and universal moral obligation binding individuals to act unconditionally with respect to contextual factors or personal inclinations (Misselbrook, 2013). By using a Kantian argument to justify an objectivist position, however, does not imply to define Kant as an objectivist or to frame him in general in any specific category, since his doctrine is still widely disputed and debated by different philosophical currents.

generations. This is, in short, the main categorical imperative advocated especially in the West for the promotion of the Sustainable Development Goals defined in fact as "a *universal* call to action to protect the planet and improve the lives and prospects of *everyone*, *everywhere*" (UNGA, 2015).

On the other hand, there are other scholars who understand sustainability as one of many subjective values, i.e. as a value that depends on the subjective conditions in which it is formed and manifested (Goodland, 1995; Hennipman, 1995; Robbins, 1952) In this context, sustainability would fail to be a universally valid value because the subjective conditions in which it develops are not universally valid. Because sustainable development first requires conditions of development, growth and well-being for it to ferment, not all societies could present this context. Those who support this position - although still convinced of the importance of spreading the culture of sustainability as widely as possible - tend to place limits on the validity of the value. Accordingly, one cannot claim to universalise a value without taking into account the cultural diversities that may hinder the spread of the value itself (Brand, 2010).

To sum up, on the one hand we have a position that defends a universal call to action of sustainability as an objective value that claims validity across national borders and cultural differences; on the other hand, while not underestimating its importance, other scholars tend to consider the different subjective conditions that cannot guarantee universal validity of the value and that limit it to certain societies where realistically the combination of economic development and the environment can be realised. In the following pages, this second position will be defended.

3.5 Sustainability as subjective value

To explain why sustainability, in the paradigm of sustainable development, is a subjective and not universally valid value, it can be relevant to start with the Brundtland report's definition of sustainable development and its emphasis on the concept of "needs". According to the aforementioned definition, the value of sustainability implies development that can meet the needs of the present generation without compromising those of future generations and harming the environment. And yet, assuming that within the capitalist economic system it is indeed possible to do so (more on this later), one would have to ask whether it is possible to do so for all the world's inhabitants as advocated by the WCED. A value that calls for the combination of economic development and respect for future generations and environment cannot in fact be taken too universally for granted, and in this section, it will be thereby questioned.

3.5.1 A deeper look at human needs: the Maslow's hierarchy

Needs, in general, can be considered as psychological characteristics that drive an individual to act towards a goal, giving purpose and direction to behaviour (Maslow, 1943). Needs vary and can be of different types. There may be more essential needs, such as the physical primary needs (air, food, drink, shelter, warmth, sleep, etc.) and psychological needs (security, trust, respect, friendship, love, etc.), but needs may also aim at the realisation of a particular moral value (freedom, democracy, peace, justice, sustainability. etc.) or the need to cultivate a transcendental worldview, believing for example in some religion (McLeod, 2007). Now, without dwelling too much on the extensive literature that deals with defining and cataloguing needs (Doyal & Gough, 1984; Pittman & Zeigler, 2007), in the field of this research it is sufficient to state that there are a countless series of needs that may vary according to historical and cultural context (Oishi *et al*., 2009).

Needs that Westerners have in mind, articulated in a context of prosperity and growth, are probably very different from the needs that other populations of the world who may be living in less affluent conditions may have. Through green business models, the West wants to show that it is possible to satisfy our needs while taking into account the moral responsibility we have towards the environment and future generations. But for those living in poorer countries, who are consequently sometimes not even able to be responsible for their own basic needs, how can they be expected to be responsible for other needs, such as those of future generations? For example, a person in a western country might be able to satisfy her basic needs by buying biological food and contributing to a sustainable type of production, but it is not certain that everyone in the world has adequate economic resources to be able to do so, since biological food is not always cheap. Perhaps in a poorer country, another person, due to limited economic resources, is forced to buy the same food produced but not in a biological and sustainable way, thus finding herself in the unfortunate situation of having contributed to damaging the planet and the future of the next generations. However, this may have happened not so much because this person is against sustainable issues, but because given their economic resources they are forced to prioritise their basic needs over green issues.

On the cruciality of considering certain priorities that we might have among our needs, the theoretical model of the American psychologist Abraham Maslow (1908-1970) will be considered. In 1943, Maslow published his main work *A theory of human motivation* in which he defined a hierarchy of needs of the human psyche illustrated in this figure (*Figure 2*) known as Maslow's pyramid.
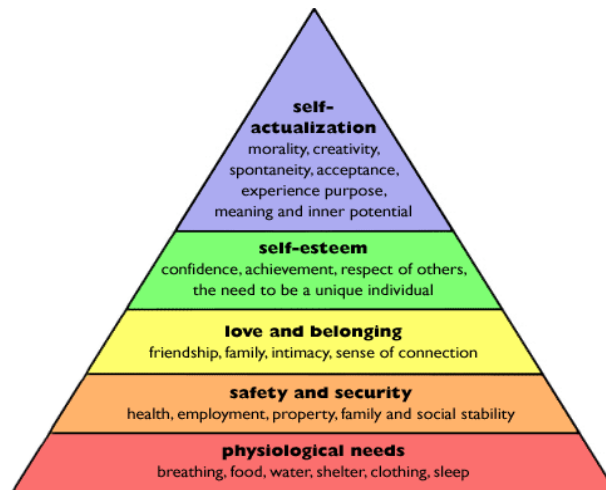
Figure 2 : The Maslow's pyramid. Data source: Maslow (1943).

In short, the pyramid sought to explain human behaviour according to levels of need, introducing a hierarchical scale in the order of needs expressed by people, starting from the base of the pyramid. (Cobianchi, 2022). So, it is a map to orient oneself through psychological reasonings a person makes in selecting certain needs. If we were to look for the value of sustainability in the pyramid, we would certainly have to refer to the last rung, under the heading "morality" of self-actualisation. Only once the main physiological and psychological needs have been satisfied are people able to cultivate a moral dimension in their lives and believe in a value. The Italian journalist Aldo Cobianchi explains this crucial concept: "Maslow wanted in a certain sense to confirm some fairly obvious and self-evident intuitions: a population suffering from hunger (primary need) is unlikely to be concerned with the sphere of self-actualisation, in which the ethics of things (and therefore also sustainability) also fall. If people are starving and they are offered a roast chicken, they will not pause to consider whether the chicken was raised biologically, what the chicken ate, whether it was raised on the ground or whether it was slaughtered without suffering. Conversely, if their basic needs have already been realised they will be more selective, more attentive to values pertaining to the sphere of self-fulfilment" (Cobianchi, 2022).

In other words, it seems reasonable enough to claim that, generally, the individual only feels the moral need to desire sustainability once certain physiological and psychological conditions are fulfilled. Only if an individual has the possibility of having food, water and good health, the certainty of living in a house with electricity and gas, and the economic security of leading a dignified life, can he or she then also think about satisfying a more ethical and moral need such as that of protecting the environment and future generations. Moreover, this reasoning is very reminiscent of Carroll's theory shifted from the corporate sphere to that of individual psychology: just as a company must first have

good financial health and then think about sustainability, so individuals must first enjoy good physiological and psychological health in order to cultivate in their consciences the moral and ethical dimension of sustainability. In the West, we are able to cultivate this dimension because we are not afraid of dying of hunger or thirst, because we do not run the risk of not having medical care, or because we do not think that from one day to the next, we might find ourselves without housing or without electricity. Sustainable development is a western declination of sustainability that takes for granted certain structural conditions (food, water, medical care, electricity, etc.) that are not taken for granted in all countries.

This model clearly has limitations and should only be interpreted as a general recommendation, to understand that sustainability probably cannot be taken for granted for everyone and that it may be conditioned - but not determined - by certain social and psychological conditions of individuals. Social and psychological conditions that in any case are relative to the cultural context in which Maslow lived, namely the prosperous post-war American society, and that may be different from those of other societies. Furthermore, the evidence in favour of the hierarchical ordering of needs is scarce and also very relative (Wahba & Bridwell, 1976).

Hofstede (1984) built on this premise, stating that the hierarchy was steeped in ethnocentrism and based on Western ideology. For example, the needs for self-fulfilment and personal fulfilment particularly reflect a Western individualist model of society, while in other societies, collectivist-based models of citizenship are developed based more on the priority of moral ideals over material ones (Hofstede, 1984). There are some cultures, such as those in Africa or South America, in which, although people may be dying of hunger or thirst, they are nevertheless unwilling to renounce a moral or mystical-religious dimension of life because it is considered inseparable from their existence on this world (Descola, 2005; Kohn, 2013). And even in the course of Western history, there has been no shortage of cases of people who have sacrificed and still sacrifice their lives to fight an ideological battle, giving priority to the needs placed at the top of the pyramid (Kauppinen, 2021).

In short, when the model is shifted from the theoretical to the practical level, it comes up against a much more intricate, complicated and varied reality. It is not necessarily true that to cultivate certain moral values one must slavishly adhere to the hierarchy of needs outlined by Maslow[5]. The

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[5] Lawrence Kohlberg (1977), for instance, theorised the moral dimension as a process that accompanies us throughout life just like that of needs. This dimension can present three levels of realization. There is a pre-conventional level in which our moral inclinations are regulated by the first authority figures we come into contact with (i.e. our family) and guided by instrumental purposes such as avoiding punishment or receiving rewards. There is then a second, conventional level where the individual comes into contact with the values commonly shared by society and, in order to gain the approval of the members of society, tends to behave in an attempt to conform to these norms. But it is only at the last level that the individual demonstrates that she goes beyond the values imposed by the family and society and rises to a higher and nobler moral status; at this level the individual succeeds in going beyond family and social norms

presence of certain basic physical and psychological needs can condition the presence of certain moral inclinations or not, but not determine them in a certain and unequivocal manner. In other words, enjoying the satisfaction of certain basic needs could be a *sufficient but not necessary* condition for certain moral ideals, such as sustainability, to be cultivated. What is important to emphasise and have in mind is that having the opportunity to consume organic food, buy an electric car, choose a job that minimises environmental impacts, and conduct other actions inspired by the value of sustainability is not a luxury that everyone can afford because sometimes - but not necessarily all the time - individuals may prioritise other needs, as the basic ones. This of course does not exclude that other people may cultivate a moral dimension of life such as that inspired by sustainability, but it certainly makes it more difficult to take on such a responsibility. Sustainability, as intended in the sustainable development paradigm, could not be a universally taken-for-granted value, but is more congenial to social contexts in which certain needs are never questioned. And certain needs, especially in developed countries, are never questioned also because of a great historical divergence that has allowed some countries to achieve a higher level of well-being than others and that is worth remembering in order to have a more comprehensive look at the issue.

3.5.2 Different needs and different societies: the theory of the Great Divergence

This divergence between the West and the Rest is usually called the "Great Divergence", officially used for the first time in 2000 by Kenneth Pomeranz in his book *The Great Divergence: China, Europe, and the Making of the Modern World Economy*. The great divergence, in general, can be understood as that socio-economic change in which mainly Europe and the New World have exponentially outpaced other major civilisations such as those in Asia and Africa (Pomeranz, 2021). Although interpretations on the origin still differ, the great divergence is usually traced back to the 18th and 19th centuries as a result of the huge changes brought about by the industrial revolution, the capitalist system and the new culture of progress in the West (Pomeranz, 2021).

The great divergence theory thus states that the conditions of development, welfare and growth that were the foundations of the value of sustainable development, were mainly established in one part of the world, the West, the so-called developed countries or the North, leaving behind another part of the world, the developing countries or the South (Pomeranz, 2021). The use of coal

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which, although they are still moral norms, may nevertheless conceal some selfish instrumental purpose of the individual such as reward or approval. In the last stage, on the other hand, the individual comes into contact with certain ethical principles that are detached from any kind of personal satisfaction because they focus on the welfare of the community. These ethical principles - in which we might include the value of sustainability - are not accessible to all individuals because they require the extraordinary ability to transcend one's own needs for moral self-fulfilment for the sake of a higher good, as could be safeguarding the planet and future generations.

for industrial processes, colonisation, technology and innovation, free-market efficiency, division of labour, wages and living standards, supported by an increasingly decentralised and liberal political and institutional system are some of the main factors that scholars considered crucial in the step change of West compared to the Rest (Parthasarathi & Pomeranz, 2018; Pomeranz, 2021; Riello & Roy, 2018). The following graph (*Figure 3*) might be helpful in understanding the huge gap that was created.
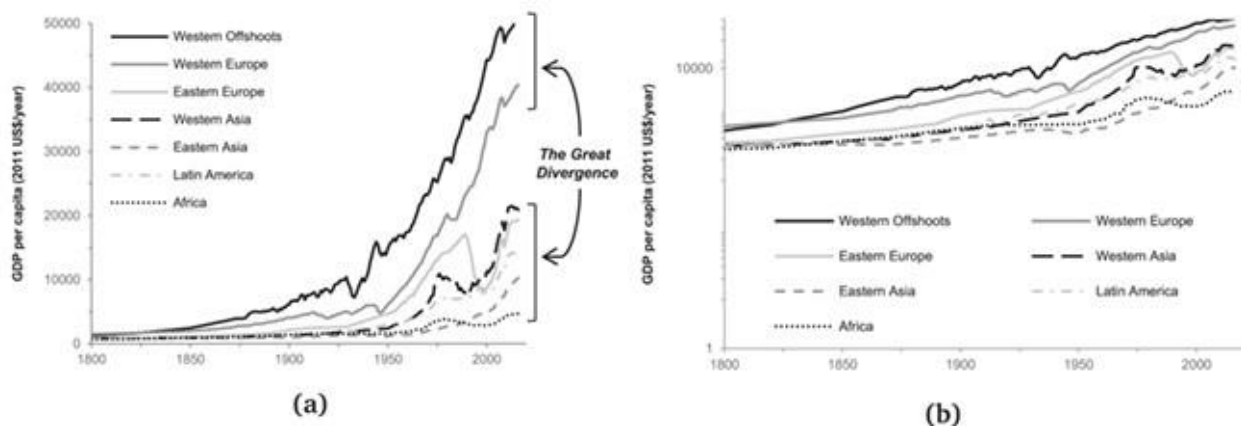
Figure 3 : The Great Divergence in GDP per capita of world regions, 1800–2016: (a) absolute scale and (b) log scale. Data source: Court (2020).

Without, however, going into too much detail about the great divergence - the origins and causes of which are very controversial and debated - what is important for the purpose of our argument is to understand that historically, very significant economic and social disparities have been created in the world. Economic and social disparities that in the light of theories and models on a current "Great Convergence" (Baldwin, 2016) should be bridged, allowing developing countries to reach and surpass the level of prosperity of developed ones. Nevertheless, pending this hoped-for convergence, it is relevant to point out that the gap between developed and developing countries is still very considerable, strongly affecting the living conditions of individuals. Many people in developing countries live in total ignorance of what sustainable development is, simply because they have not yet had the capacity and resources to develop themselves to the level of prosperity of the North. Until all countries converge to the level of growth that has allowed Western individuals to take their basic needs for granted and start caring for the environment and future generations, that type of sustainability could be not universally sustainable for all countries. Sustainable development can have very different implications for different countries, depending on their level of development, availability of resources, size of population, and level of need satisfaction (Langhelle, 1999).

Norwegian philosopher Raino Malnes points out that when it is argued that sustainable development "requires the promotion of values that encourage standards of consumption within the limits of what is ecologically possible and to which everyone can reasonably aspire", this implies that contemporaries, rather than being held to a stern demand to lower their ambitions immediately, need time to promote new values and behaviour that reflect the general principles of sustainability (Malnes, 1995). Many developing countries are accused by the West of adopting unsustainable behaviour without realising, however, that sustainability is a cultural process that takes time; the time necessary for economic privileges, that the West has obtained in the past, to be accessible also to the Rest (Parthasarathi & Pomeranz, 2018; Pomeranz, 2021; Riello & Roy, 2018). Privileges that paradoxically were obtained by the North precisely by maximising consumption and production to the detriment of the environment, and which today, instead, for all other countries that want to become "developed", can only be obtained through sustainable economic models, as explained above by the major international organisations. And as long as these privileges are limited to Western populations, then sustainable development could be only a subjective and relative moral value for those who hold these privileges.

Clearly, as has already been mentioned and will be reiterated, to place limits on the universal validity of sustainable development is not to say that beyond the West this paradigm cannot be applied. On the contrary, there are several evidences that demonstrate sustainable development models that work even in developing countries. However, what is important to emphasise is that economic availability, a prerequisite for sustainable development, is an element that may be present in other parts of the world, but at the same time cannot be taken for granted. We cannot be certain that the same kind of sustainability that Western people and companies have in mind is the same all over the world. Perhaps there is not just one type of sustainability, as understood in sustainable development, but different types of sustainability, which may also be detached from the economic condition that is taken for granted in the West. For these reasons, which will be better articulated later, one must be cautious and avoid an objective and universal interpretation of sustainability, trying to limit it to a subjectivist position.

The conditions for sustaining this value may be conditioned by a specifically Western conception of needs, that takes certain basic primary needs for granted, which are not taken for granted everywhere. The economic and social structures in which we in the West have developed the value of sustainability are very different from those in other countries, not least because of a great historical divergence that has led to a split between privileged and less privileged people. For further confirmation that sustainable development is not universally accepted, it might be useful to take a

quick look at the climate justice debate, at the perplexities and divergences that countries have when it comes to building shared sustainable development policies together.

3.5.3 Different societies and different sustainable developments: a call for equity

Climate justice, understood as the determination of what is morally right or not to do in order to achieve the implementation of environmental laws[6], is a broad and all-encompassing process that reflects the different ethical perspectives people may have in relation to sustainable development. These differences of opinion on what is moral or ethical will all mitigate against the elevation of one notion of justice above all others (Ridgley, 1996). In particular, a real rift between developed and developing countries, between North and South, is allegedly being created, which is causing a significant slowdown in the implementation of common global legislation against climate change. According to some, climate justice is still precarious and inefficient because first and foremost, countries disagree on interpretations of sustainable development (Ikeme, 2003). In particular, developing countries would prefer a more rigid version of the paradigm, which is universal and valid for all without distinction, while developing countries would prefer a more flexible version, which would first redress some social inequalities and then address the planet's problems more effectively (Porter *et al.*, 2020).

The North understands sustainable development as the most economically efficient path to minimise climate impact and provide global ecological stability and health (Azar & Rodhe, 1997; Manne & Richels, 1998; Tol, 1999; Wigley *et al.*, 1996). Thus, privileging a universal approach, developed countries aim for "equal emission reduction, equal net welfare change across nations, net welfare change proportional to GDP per capita, opportunity to abate, and ability to pay. These allocation criteria are predominantly directed at minimising burdens and ensuring economic efficiency. Little emphasis is placed on the historic distributive inequities and constraints it now poses to the development prospects of developing countries since bygones are merely that, bygones, and the rightness of actions now must be evaluated solely on the basis of their present and future consequence" (Ikeme, 2003). No matter what historical responsibilities or economic differences there are between countries, the climate is everyone's problem and must be addressed by all equally. This is the motto of the developed countries, a universal and utilitarian version of sustainable development: one must maximise welfare and minimise the impact on the environment, everywhere and

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[6] Therefore an academic research more restricted to moral and not legal justice. To understand the difference between the two see Miltner (1931).

indiscriminately, whatever it takes, without recognition of historical, economic and social differences between countries (Carter, 2002).

Differences that instead, not only exist, but may also have determined a different system of needs in developing countries and thus a different sensitivity to the issue of sustainability. In fact, for the South, sustainable development is only conceivable once it has reached the same level of prosperity as the North through an economic compensation that allows developing countries to reach the same level of satisfaction of needs as the North, though a sort of repayment of an "ecological debt" (Ikeme, 2003). Only in this way, with the certainty of having certain preconditions met (such as the main physiological and psychological needs of Maslow's pyramid), can sustainable development also take root in the consciousness of the people of the South. In other words, sustainable development implies first and foremost an interpretation of climate justice as *equity*. Aristotle in the famous chapter fourteen of the fifth book of his Nicomachean Ethics stated: "And this is the nature of equity: a correction of the law, where the law is defective because of its universality" (Aristotle, 1925). And in the wake of this quote, the International Court of Justice (ICJ) has also emphasised that "equity does not seek to make equal what nature has made unequal" (ICJ, 1985).

The main arguments of the South in the field of sustainable development are therefore appeals to equity, to the achievement of a minimum standard[7], a necessary base of basic needs that can guarantee access to environmental goods and services with the same level of well-being and economic security as in developed countries (Byrne *et al*., 1998; Le Grand *et al*., 1976; Rose, 1990; Stymne & Jackson, 2000). Jewku Ikeme explains: "Atmospheric assimilation capacity has been disproportionately appropriated by developed countries and this has been converted into higher levels of wealth, economic development and living standards. Justice, in the Southern concept, will include a North-South wealth transfer based on this historical atmospheric asset debt. This reasoning is the basis of the concept of ecological (or natural) debt, in which it is argued that developed countries owe an ecological debt to developing countries, which therefore needs to be compensated" (Ikeme, 2003).

We have thereby framed the concept of sustainable development from a subjective perspective, explaining that the value can best be cultivated by those people who take certain needs for granted, live in privileged conditions and have the economic possibilities to choose whether to live a sustainable life or not. On the contrary, where this minimum standard of economic well-being is not achieved, the value of sustainable development struggles to take root in people's consciousness. In this regard, a great economic divergence between the West and the Rest of the world has led to a

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[7] For more information on the precise quantitative thresholds for establishing this minimum standard see also Holden *et. al* (2017).

discrimination in the satisfaction of needs and thus a different sensitivity to the issue of sustainability. For the North sustainable development mainly responds to a universalist approach according to which all countries are equal in the face of climate without any distinction related to economic, social or cultural background. For the South, instead, this value is only conceivable once equity between countries is re-established. Equity that mainly means admitting the flaws of the universal approach and instead recognising the economic and social disparities between developed and developing countries, trying to correct them. Values are always the mirror of a given society. Only by replicating the same economic and social conditions of developed societies - which are primarily conditions of prosperity and growth – the value of sustainability, declined in the sustainable development paradigm, germinate universally; otherwise, the only ethics that seems to justify and make this value valid is that of subjectivism.

3.6 Counterargument and objective sustainability

In order to further strengthen my argument, however, it is necessary to briefly illustrate how the value of sustainability could be understood objectively and universally by those who hold an opposing position to mine. According to those who believe in an objective version of sustainability, there are phenomena related to climate change such as air pollution, rising sea levels and temperatures, and intense rainfall such as heavy rainfall and flooding that do not only affect certain societies, but the entire global community (Banerjee, 2003; Hole *et al*., 2022). These extraordinary manifestations cannot be interpreted only as meteorological phenomena on a local scale, but on the contrary, they are global manifestations of climate change that should prompt us to conceive of the environmental issue in a more serious, thoughtful and comprehensive manner (Ives *et al*., 2018; Kates, 2012). Consequently, according to this approach, understanding sustainability as a subjective and relative experience of certain populations would first and foremost go against the reality of certain manifestations of climate change that transcend geographical boundaries and should instead prompt a much broader, global, common reflection (Airoboman, 2020).

3.6.1 An objective value for a universal call to action

Now, the reasoning so far is quite convincing. It is easy to agree that objectively there are anomalies of climate change that affect everyone, regardless of any subjective condition. But to move from the recognition of sustainability to the application of sustainability, articulated in the paradigm of sustainable development, is a different kettle of fish. In fact, those who consider sustainability as

an objective value might argue that in light of the global extension of environmental problems, the ethical approach and environmental policies must be equally extended on a universal scale in order to best address them (Airoboman, 2020). As the WCED has emphasised the interpretations on the sustainability value "must share some general characteristics and must derive from a consensus on the basic concept of sustainable development and a broad policy framework to achieve it" (WCED, 1987).

In other words, the recognition of objective sustainability would also imply the application of an equally objective and universal sustainability, obviously through the paradigm of sustainable development. Thus, the categorical imperative of sustainability would be realised, which would push individuals not only to recognise, but to promote sustainability objectively and universally (Norton, 2000). Therefore, no matter the socio-economic differences or historical divergences between developed and developing countries, for the sake of our planet and future generations, we must all strive to act together towards the common goal of sustainability. To emphasise this universal approach of the value of sustainability, the Intergovernmental Panel on Climate Change (IPCC) stated: "Whatever past and current responsibilities and priorities, it is not possible for rich countries to control climate change in the next century by their own actions alone, however drastic. It is this fact that requires distribution of efforts to address climate change on a global basis" (IPCC, 1995). No distinction, thereby, between rich and poor countries, between developed and less developed societies, we can be divided on all issues except the one that inevitably unites us because it concerns the fate of the entire world population, namely the environmental issue.

We must try to apply the paradigm of sustainable development everywhere as soon as possible before the mistakes made by developed countries during their industrialisation can also be made by developing countries. "Simply duplicating in the developing world the energy use patterns used by developed countries in the industrial era is neither feasible nor desirable" (WCED, 1987). On the contrary, sustainable economic growth models should be duplicated. And thus - assuming that there could be a valid model of sustainable economy - this is the example that all countries of the world must follow to address environmental issues in a proper way. In In the first synthesis report of the United Nations Environmental Program, entitled *Making Peace with Nature: A Science Project to Address Climate, Biodiversity and Pollution Emergencies*, it is reported: "Reconciling trade-offs between development needs and emissions reductions requires an understanding of the dynamics between adaptation, mitigation and sustainable development, and of the specific roles that different actors play at particular points in time. Enhancing synergies and avoiding trade-offs is essential for achieving multiple benefits and transformative change for people and the planet". And then:

"Humanity can make peace with nature and tackle the combined environmental crisis by redeploying human skills from transforming nature to transforming the social and economic fabric of society. Such an effort needs to put human well-being centre stage and speed up progress towards the Sustainable Development Goals (SDGs)" (UNEP, 2021).[8]

3.6.2 Limitations and corrections of the objective position

Now, we saw earlier that universally applied sustainable development as a categorical imperative of sustainability is quite problematic because it requires a number of conditions to be met. Although the motivations for recognising the objectivity of sustainability can be shared, it is at the stage of universal application that the paradigm is problematic. In other words, recognising that a value must be universal does not mean that it can be universally applied. The conditions to recognise the objectivity of the value are there because indeed we could all experience universal anomalies related to climate change. However, it is the conditions for applying the objectivity of value that are absent.

The research of Holden, Linnerud, Banister, Schwanitz and Wierling (2017) could go in this direction. These scholars, although convinced that sustainable development must be a moral imperative, and thus must be not only recognised but universally applied, argue at the same time that the realisation of the moral imperative of sustainability necessarily and simultaneously requires the realisation of two other moral imperatives. These are the universal satisfaction of needs and the universal attainment of social equity (Holden *et al.,* 2017). It is not enough for sustainability to be based on the categorical imperative of development that respects environmental limits, but it is at the same time imperative to achieve a certain universal threshold of need satisfaction and social equity that allows all the world's inhabitants, and not just a few, to cultivate the green value (Holden *et al.,* 2017).

The Brundtland Report itself stated: "Sustainable development requires meeting the basic needs of all and extending to all the possibility of realising their aspirations for a better life (...) Meeting basic needs requires not only a new era of economic growth for nations where the majority of the inhabitants are poor, but also ensuring that the poor have their fair share of the resources needed

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[8] Clearly, even here one must be cautious with the "universal application" argument from the Objectivist position. Theoretically, a value can be considered objective even without its universal application. However, from philosophy to practice, it is quite easy to see that international organisations, companies and individuals in the West, once they have recognised the objectivity of the green value, have attempted and often attempt to unilaterally disseminate it in a similarly objective manner, in the belief that the Western type of sustainability can be universally disseminated and applied in other parts of the world.

to sustain that growth. Such equity should be assisted both by political systems that ensure the effective participation of citizens in decision-making, and by greater democracy at the level of international decision-making" (WCED, 1987). From the outset, hence, it was realised that safeguarding the environment and future generations required not only a strong economic basis, but an indispensable dimension of social justice that would heal certain discriminations.

Combating phenomena such as poverty, hunger, disease, illiteracy and other humanitarian crises to ensure a fair global distribution of resources had to be an imperative commitment exactly on a par with environmental protection. Subsequently, this pairing of environment and social also extended to the sustainability of internal governance processes in companies and organisations, such as bridging the gender gap, ensuring board diversity, combating internal corruption, and ensuring fair remuneration for managers compared to employees. Together, environmental, social and governance sustainability were then merged into the famous term ESG (Enviromental, Social and Governance), used today as the main criterion by investors to assess the activities of organisations and companies in support of sustainability (Cobianchi, 2022).

In conclusion, there have been steps taken by the sustainable development paradigm to try to increasingly include a social dimension in the relationship between the economy and the planet. From this perspective, the objective position may still be valid: sustainability can be objective and universal as long as the other two conditions related to needs and equity are equally objective and universal; in the absence of the universality of these two conditions, unfortunately, sustainability remains an exclusive value for privileged people.

4. AT THE HEART OF SUSTAINABLE DEVELOPMENT: GREEN OR DARK SIDE OF CAPITALISM?

As previously argued, sustainable development, to be truly universal, requires that certain social and structural inequalities be corrected. But if it is true that these inequalities originate from the great economic divergence between Western countries and the rest of the world that we explained earlier, then it is on this economic dimension that we must focus. Perhaps then, we should not only focus on mitigating social issues, but reflect on why these issues arise, trying to intercept the problem at its root. The broadening of the sustainability paradigm to include the social (S) and governance (G) issues that together with Environmental (E) form the new ESG trend risks distracting attention from a problem "internal" to the paradigm, which is that of the economic dimension of green capitalism.

Sustainable development is a paradigm more congenial to developed populations, that is to those populations that have the ability to virtuously combine development and the environment, but are we sure that this combination holds up and is authentic? In other words, before we focus on correcting the social externalities of sustainable development, as rightly promoted by the United Nations, we should first understand whether, internally, at the heart of the paradigm, that atom of the economic dimension from which everything begins, is truly capable of sustaining the revolutionary green narrative. Therefore, after having tested the validity of sustainable development from "outside", by establishing the ethical conditions within which this value can be cultivated or not, in this chapter we will see if from "inside", within the same conditions of development that seem to promote the value (the Western ones), there are not actually dangerous contradictions that could undermine the authenticity of sustainability.

4.1 From *Corporate Social Responsibility* to *Corporate Social Accountability*

Let us start from where we ended the second chapter, from those who seem to best internalise the value of sustainability: companies. Through Corporate Social Responsibility strategies, companies seem to be the most suitable subjects to promote the value of sustainability because they are able to combine a moral dimension without abandoning the profit strategy (Goldman, 1980). Moreover, in the West, companies are able to develop green business models due to the economic and social conditions of well-being and prosperity. By doing a quick search on the internet, it will not be difficult to see that the companies with the best credibility in the field of sustainability are especially Western companies, which are financially sound and have great resources to invest in CSR (Lisa, 2022). The data would thus seem to confirm what has been argued so far, namely the belief

that the response to climate change must inevitably revolve around market expansion and economic growth (Wright & Nyber, 2015). Now the question is: are we sure that it is enough to invest so many economic resources in CSR to promote sustainability? Are we sure that the economic context in which Western companies operate is the most suitable context to support the green value?

First of all, a crucial premise: there is no international law that clearly explains what sustainability is and how sustainability should be done (Cobianchi, 2022). There are, however, certain sustainability reporting principles used by companies for non-financial disclosure, an obligation now present in most western legislation that requires companies (generally medium-sized and large) to draw up, in addition to the usual financial balance sheet, a non-financial balance sheet, or sustainability report (Maniora, 2017). These principles, as mentioned earlier, are the ESG principles, born with the intention of quantifying and making measurable the company's performance in the environmental, social and corporate governance spheres through the drawing up of a balance sheet (Uzsoki, 2020). ESG are contained and articulated in the main international sustainability criteria - including the GRI (Global Reporting Initiative) standards, the Global Compact and the 17 goals of the United Nations 2030 Agenda, the OECD guidelines and the ISO 14000 and 26000 standards - which are in themselves soft-low standards, i.e. standards without direct binding force (Cobianchi, 2022). These criteria, hence, in themselves have a very high guiding value, but do not establish any legal obligations or specific allocations for the achievement of objectives and targets (Cobianchi, 2022). Without entering further into the diatribes of law, however, it was necessary to make this premise: although western efforts are progressing towards an integrated and coherent model of sustainability legislation, at the moment, there is no unambiguous standard for what sustainability is and how to do it, but there are only general criteria (ESG) by which companies are inspired to fulfil their non-financial disclosure obligation.

In short, from a legal point of view, there is no obligation *to do* sustainability, but *to communicate* sustainability, through the preparation of a non-financial report that can promote to stakeholders the company's commitment to green issues. Following this logic, hence, it would seem that companies that present the best sustainability reports could be also the companies that best promote the value of sustainability and consequently become more attractive to investors, ethical funds and other stakeholders wishing to finance sustainable businesses (Cort & Esty, 2020). Corporate Social Responsibility, in other words, becomes *Corporate Social Accountability* and is demonstrated through the compilation of a balance sheet with the aim of documenting a company's CSR in a way that can be compared with others and with market standards (Tettamanzi *et al.*, 2022). To assess, measure and compare the sustainable performance of companies there are normally

independent rating agencies, which, after analysing the non-financial balance sheets of companies, issue ESG scores, a sort of "sustainability licence" that allows companies to increase their reputation among stakeholders and to be valued in the stock market (Banerjee, 2003). In this market, companies are eventually included in ESG indices such as the Dow Jones Sustainability World Index, AXIA, ECPI, Financial Times Stock Exchange or FTSE4Good, MSCI, Stoxx, S&P Dow Jones and Vigeo in order to be evaluated, compared and financed by ethical investors and funds (Banerjee, 2003; Cobianchi, 2022). As Jacopo Schettini Gherardini, Italian Research Office Director of the ESG rating agency Standard Ethics, says: "Having a good ESG rating is not just a sustainability index, but a tool to position oneself better than others, to avoid the reputational risks that are increasingly lurking today, and to implement a self-assessment of one's strategies and actions (...). The most attentive companies are realising this, and understand that having a rating on these aspects can be a powerful tool for development, to make sure they are going in the right direction, and for competitiveness" (Cobianchi, 2022).

Let us therefore summarise the context in which Western companies usually promote and uphold the value of sustainability: in the absence of a clear regulatory framework on sustainability, companies demonstrate their compatibility with environmental issues by complying with ESG principles and the main international criteria on sustainability reporting. The report is then evaluated by rating agencies that issue an ESG score that will then be useful not only to inform stakeholders about the sustainability of the company's business, but to guide them towards financing companies with the highest score. Thus, having a high ESG score does not only mean demonstrating a great commitment to sustainability, but having a competitive advantage that allows receiving more funding and credibility from stakeholders (Chang & Lee, 2022).

4.2 Are ESG scores sufficient to define the sustainability of a company? Three possible perplexities and objections

There are at least three controversies in this process of the shift from Corporate Social Responsibility to Corporate Social Accountability.

4.2.1 Methodological concerns with reducing environmental issues to quantitative metrics

The first problem with the context described above is first and foremost a methodological one. There seems to be a controversy arising from wanting to use market instruments, such as financial statements, for environmental purposes on the assumption that placing a numerical value on the

natural environment is the only way to protect it (Banerjee, 2003). However, if the debate were really about environmental sustainability one would expect markets to be shaped to fit the logic of nature and not vice versa (Shiva, 1991).

Companies promote the value of sustainability and CSR strategy through economic tools such as financial reporting in order to receive an ESG score that can certify their sustainable performance, making their business attractive to stakeholders. What companies commonly do is try to communicate their sustainable commitment through numbers that can reassure stakeholders in the sustainability report. And yet, some doubts may arise when one's actions towards the environment are quantified in a balance sheet. For instance, how to quantify and index the work of a company to reforest a deforested area, to reduce carbon dioxide emissions by incentivising smart working or to encourage waste separation? Are there numerical thresholds to differentiate the commitment of a sustainable company from one that is not? For example, is a company that plants a hundred trees in a deforested area little, enough or very sustainable? And additionally, how do we compare the commitment of this company with another that has not planted any trees, but instead proposes totally remote work management without having employees come to work and pollute with transport? There seem to be many ways to prove that companies are sustainable, but just few to evaluate and compare them.

In the absence of common standards on what is and how to do sustainability, these are complicated questions to address and invite reflection on the difficulty of finding quantitative standards that can make a company's commitment to sustainability measurable and comparable. Certainly, the ESG principles are fundamental guidelines for the sustainability of a company, and nonetheless adherence to these principles cannot be measured only through the compilation of a balance sheet. The risk here is that environmental issues, that are primarily qualitative, are instead quantified, priced and commodified like any other commodity (Contestabile, 2012; Park, 2015). Sustainable development seems to be managed exactly as development is managed, namely through methods such as financial reporting and accounting that seek to reduce corporate sustainability to quantitative metrics. Far from being a sensitive issue based on ethics and morality, it seems that sustainable development implies a cold, scientific and business logic behind (Magretta, 1997). And although this logic seems to be efficient in setting aseptic indicators such as market prices, there may be some scepticism in using this approach to demonstrate one's commitment to sustainability (Banerjee, 2003).

A demonstration of how the company is permeated by this financial methodology in doing CSR can be seen in the employees usually working in this area. The priority of communicating sustainability through financial reporting, in fact, has also affected the composition of human

resources delegated to CSR strategies. Today, graduates from a variety of faculties, from social sciences to natural sciences to engineering, are interested in sustainability, a sign of the transversality of the topic that now needs to be tackled through a common commitment of different theoretical perspectives (Venn *et al*., 2022). However, since the only legal obligation of companies is to draw up the sustainability report, the variety of these competences is not very often taken into account. In fact, in order to meet the demand of compiling financial statements, CSR/ESG internal offices are predominantly composed of audit experts who have subsequently moved to sustainability (Cruz, 2022). Delegating audit experts to assess sustainability of the company means strengthening the link between Corporate Social Responsibility and Corporate Social Accountability even further, while precluding the possibility of going beyond a mere quantitative and metric approach. Moreover, not integrating workers from other backgrounds precludes the possibility of analysing environmental issues from perspectives that are not purely financial, such as ethical, philosophical, sociological, and so on, that would allow the company to approach sustainability as a true commitment to the planet and not just a response to legal obligations or market requirements (Shrivastava *et al*., 2020). In short, the methodology used by companies to address sustainability issues in the non-financial report seems very similar to that used for the classic financial one.

4.2.2 Issues that rating agencies may have in assigning ESG scores

The chairman of the European Securities and Markets Authority (ESMA), Steven Majoor, recently stated that "there is a need for clarity about the mechanisms by which a product or company is deemed sustainable by financial rating agencies, in order to help investors understand where to direct their resources". He added: "The lack of clarity on the methodologies behind these rating mechanisms does not help investors to effectively compare investments that are defined as sustainable. Therefore, if ESG ratings are to be used by investors as a tool to guide their investments, ESG rating agencies must be regulated and supervised appropriately by public sector authorities" (Cobianchi, 2022).

If there is a problem with quantifying nature through reporting data, then another problem concerns which actors have the authority to rate these data. If the standardisation of ESG issues is problematic, then necessarily the measurement of sustainability performance entrusted to rating agencies will also be problematic. The difficulty of reducing nature in quantitative metrics and, above all, of finding common criteria that allow comparisons between different companies may lead to discordant ratings between different agencies (Berg *et al*., 2022).

Furthermore, even assuming that unambiguous criteria for assessing sustainability can be found in the future, rating agencies very often do not have all the necessary data to make an accurate measurement. In fact, companies are often very transparent about what they want to show and less transparent about what they do not want to show in the balance sheet, selecting the best company characteristics and performance and discarding the worst (Pucker, 2021). Instead, the agencies' evaluation should take into account all company data, especially the negative ones, in order to make suggestions and improve future performance.

Once agencies manage to find a common methodology to assess ESG and access all the necessary information of companies, they should then monitor and supervise the companies' performance over time. Sustainability, as emphasised several times, involves a sacrifice in the present can bring greater prosperity in the future. It is therefore a long-term investment that requires constant monitoring and review. On the contrary, today, after issuing the ESG score, agencies are not too interested in monitoring the evolution of company performance that could improve or worsen in a few years and would therefore require an update of the ESG score (Ademi & Klungseth, 2022).

Finally, there is a big problem of size bias, according to which ESG ratings, instead of reflecting sustainability, are distorted by a company size bias: larger companies are more likely to obtain better ESG scores (Gregory, 2022). This can happen for two basic reasons. The first, is that agencies often have financial relationships with the companies they have to evaluate; consequently, having more financial resources at their disposal, larger companies are also the best clients available to these agencies (Tang *et al*., 2022). The second reason - which is the most serious but also the most hidden - is related to the communication and marketing activities that these companies conduct. In the absence of a law that defines sustainability and of a supervisory authority that concretely verifies the companies' commitment in this area, the only way through which they can demonstrate their commitment to the environment is by communicating it through their balance sheet. Consequently, companies that are better at communicating their commitment to sustainability are also those that are more likely to obtain high ESG scores (Arvidsson & Dumay, 2022). Logically, hence, companies that invest large sums of money in communicating sustainability are also those that will score better in the eyes of the agencies.

4.2.3 Greenwashing: the blatant divergence between communicating and doing sustainability

But here the mechanism breaks down and all the contradictions start to emerge. We have said that a company communicates its sustainability performance to its stakeholders through a report

which will then be evaluated by a rating agency through the release of an ESG score, essential for obtaining credibility and funds to finance its CSR. Therefore, everything goes through communication. Communicating sustainability well means doing sustainability well and consequently receiving more funding (Schaltegger *et al*., 2006). But when the difference between saying and doing is too marked, all the contradictions of this system jump out. If a company justified an initiative or behaviour with environmental reasons that are not actually true, a phenomenon called "greenwashing" would be generated. Greenwashing can be defined as "a form of misappropriation of eco-sensitive virtues and qualities to win the favor of consumers or, worse, to make people forget their bad reputation as a company whose activities compromise the environment" (Furlanetto, 2018).

Greenwashing arises from an exaggerated and mystified ESG communication action. It consists in the practice of making the company seem more sustainable than it actually is in an attempt to make itself more attractive to investors and all other stakeholders (Delmas & Burbano, 2011). According to most scholars, the term was invented by the US environmentalist Jay Westerveld in 1986 to criticize hotels that invited customers to reduce the consumption of towels to respect the environment, when in reality they did it mainly to save money (Becker-Olsen & Potucek, 2013). But there are other more recent practical examples that can give an idea of greenwashing. In 2008, the oil giant Shell started in Texas construction of the largest oil refinery in the world, promoting it as "sustainable" (Vidal, 2008). The Advertising Standards Authority (ASA) immediately declared the announcement misleading in the absence of scientific evidence demonstrating that the activity was conducted in order to limit climate change (Vidal, 2008). In 2019 airline Rynair was forced to pull a commercial boasting that it was the lowest fares and lowest emissions airline in Europe (Sweney, 2020). This information was later judged to be false as it was based on the revelations of 2011 emissions and without deliberately comparing performance with that of other companies. (Sweney, 2020).

It is important, again, to anchor the greenwashing phenomenon to the concept of communication. In fact, if a company conducted unsustainable activities and practices towards the planet, but did not promote the value of sustainability, this coherence between behaviour and communication would not generate greenwashing. On the contrary, the phenomenon occurs when the company is inconsistent and tries to mask this behaviour, mystifying reality with discursive practices inspired by sustainability (Cobianchi, 2022). Starting in 2000, the oil company British Petroleum (BP) redesigned its logo with a green and yellow sunflower and introduced the new BP slogan, i.e. Beyond Petroleum (Kirsch, 2010). In 2010 the company was then held solely responsible for one of the largest ecological disasters in history which occurred in the Gulf of Mexico where the explosion

of an oil platform caused the dispersion of a huge amount of oil at sea, devastating local flora and fauna (Kirsch, 2010). About twenty years earlier, another oil company, Exxon-Mobil caused another similar ecological disaster by sinking the "super-tanker" Exxon Valdez off the coast of Alaska (Barron *et al*., 2020). What is the difference between the two cases? Exxon has never claimed to be "eco-friendly" and as a result it has not gained a reputation in the public opinion, but it has not lost it either. British Petroleum, on the other hand, precisely because it had announced its "green revolution" suffered a dizzying collapse of shares on the stock exchange, numerous legal proceedings and above all almost irrecoverable reputational damage. (Cobianchi, 2022).

So, although greenwashing in itself does not constitute a crime and there is no specific criminal law aimed at punishing those who commit it, the reputational, credibility and image damage suffered by the company can be truly devastating (Nyilasy *et al*., 2014). Precisely those intangible benefits that companies would derive from CSR activities, due to the very (bogus) promotion of the value of sustainability would be completely disintegrated. Suddenly, the wonderful combination of capitalism and the environment seems to be hiding dangerous grey areas. It seems that also in rich countries, and even among companies that claim to hold that value, sustainability is not necessarily transformed into action. Western companies, in order to obtain high ESG scores and thus gain credibility and funding, often tend to "pump up" their sustainable performance through the discursive practices of greenwashing, a veritable work of mystification and denial of reality (Delmas & Burbano, 2011; Jones, 2019; Nyilasy *et al*., 2014)

The British sociologist Keith Kahn-Harris, author of one of the most authoritative texts on denialism, distinguishes between denial and denialism. Denial is a psychological refusal to accept a certain fact as true. Denialism, on the other hand, is a more complex process, which is not limited to the denial of reality, but constructs an alternative narrative that can support this denial. It is a much more complex and perverse process that may cover some power relations that must be consolidated and justified (Kahn-Harris K., 2018). So, let us ask ourselves: why is the West increasingly involved in greenwashing practices? Why is there such a profound disconnect between the communication and implementation of the value of sustainability? What lies behind the difficulty of promoting sustainability from the basis of capitalistic development?

4.3 Green value or green ideology? The power dynamics hidden beneath CSR

We said in the previous section that values always arise with the intention of wanting to represent and justify a given and relative reality of facts (Railton, 1986). When, on the other hand,

values are formulated with the aim of masking this reality, we are dealing with an ideology (Rohan, 2000). As Meg Rohan explains, although values influence the way an individual sees the world they generally enter into the decision-making process when choosing between multiple courses of action (Rohan, 2000). However, in some decision-making situations, the available courses of action may not intuitively align with a value orientation. In these situations, decisions may be guided by an individual's ideology, which translates unconscious value orientations into belief patterns that can be applied to real-world situations and behavioural decisions (Rohan, 2000).

The word ideology can be traced back to the term "ideenkleid" - dress of ideas - coined by the famous philosopher Karl Marx. Ideology is any conception that seeks to clothe the concrete reality of material facts with abstract ideas and principles, disguising them and giving them a surreptitious justification (Vigna, 1964). Values arise when prescriptive judgements are made on the basis of a given phenomenon; those values that aim to mystify a given phenomenon, distorting reality and creating false narratives are ideologies (Lejano *et al*., 2020). We could define ideologies, therefore, as a particular category of values that are bogus, perverse and deceptive because they do not tend to satisfy the individual's curiosity to explain reality, but to want to hide it. If a company pollutes, but at the same time preaches the value of sustainability, generating greenwashing, this value can be considered an ideology.

The green ideology works so well that most Western people, almost without realising it, are now convinced that environmental sustainability can only be declined within the paradigm of sustainable development (Banerjee, 2003). In fact, ideology really works when it is unacknowledged, when it is considered, in Gramsci's terms, "common sense" (Jørgensen & Phillips, 2002. As Fisher says: "The most disturbing ideology is the ideology that is naturalised" (Fisher, 2009), to the point where that questionable value is now thought of as an indisputable fact. This unconditional acceptance we recognise of the sustainability value may have led some companies to misuse environmental issues to pursue not just different, but diametrically opposed interests (Petersen *et al*., 2019). We, Western people, have believed so blindly in sustainable development that we have become blind and cannot see that before our eyes the same value that seemed to revolve around a universal salvific plan could be instrumentalised for the realisation of corporate profits and economic development (Petersen *et al*., 2019). The logic seems to have been reversed: it is not development that is necessary for the preservation of the environment, but the environment that is necessary for the conversation of development. It is growth of the capitalistic system and not the environment that has to be sustained (Escobar, 1995).

Capitalism's chameleon-like ability to infiltrate the value of sustainability without being recognised is what scholars such as Wanner and Swyngedouw have described in a Gramscian sense as capitalism's "passive revolution". Wanner writes: "Sustainable development emerged as a passive revolution to maintain capitalist hegemony and economic growth in the light of environmentalist critiques about disastrous social and environmental consequences of industrial modern capitalism and calls for limits to growth" (Wanner, 2015). And in the wake of this thought, Swyngedouw suggests: "Gramscian 'passive revolution' has taken place over the past few years, whereby the elites have not only acknowledged the climate conundrum and, thereby, answered the call of the 'people' to take the climate seriously, but are moving rapidly to convince the world that indeed, capitalism cannot only solve the climate riddle, but that it can actually make a new climate by unmaking the one it has co-produced over the past few hundred years. (Swyngedouw, 2011).

Behind the green ideology, therefore, there seem to be hidden moving power structures, which are sometimes unmasked through greenwashing, but which very often manage to mimic sustainable development, to the point of becoming almost invisible. Power structures that somehow silently crystallise capitalism and promote it as a defender of nature. Wanner observes: "Green economy is the promise of a green capitalism without questioning the underlying dynamics and power relations and causes of unsustainability of this system" (Wanner, 2015. Steven Lukes warned about the importance of recognising other forms of power, beyond the obvious authoritative actions or coercive practices of one subject over another (Lukes, 2005). The most ubiquitous form of power, according to him, is the only one we do not see or feel, but which we internalise and take for granted in the everyday practices of our lives (Lukes, 2005). CSR does not express a type of political, authoritative and coercive power, but it can certainly express an ideological power, a power that penetrates civil society by determining "what is and what is not, what can be done and what cannot, what should be and what should not be" (Clegg, 1989). A power that manifests itself no longer through the dynamics of physical violence, but through culture, communication, marketing and other discursive practices, because the goal is no longer the control of bodies, but of minds. According to the Michel Foucault, this new kind of invisible power that permeates through people's consciousness and can no longer be formulated in terms of sovereignty, is one of the great inventions of bourgeois society, a fundamental tool in the constitution of industrial capitalism and the kind of society that accompanies it (Foucault, 1980).

Capitalism, hence, is not only identified with an economic system, but also with a cultural ideology that can justify this economic system (Gramsci, 1971). And since this system, never more than nowadays, is questioned, it could cling to a new cultural trend, that of sustainability, which could

disguise its true nature. In this view, companies would not have changed their attitude, but simply disguised it better. Escobar explains the concept better, talking about the danger of the hidden interests of capital behind the green ideology: "Once modernity is consolidated and the economy becomes a seemingly ineluctable reality-a true descriptor of reality for most-capital must broach the question of the domestication of all remaining social and symbolic relations in terms of the code of production. It is no longer capital and labor per se that are at stake, but the reproduction of the code. Social reality becomes the mirror of production. Nature becomes a source of value in itself. This new capitalisation of nature does not only rely on the semiotic conquest of territories (in terms of biodiversity reserves and new schemes for land ownership and control) and communities (as 'stewards' of nature); it also requires the semiotic conquest of local knowledges, to the extent that 'saving nature' demands the valuation of local knowledges of sustaining nature" (Escobar, 1995).

This brings us to the most important critique of this dissertation. After defining sustainable development as a subjective value of the West, we are step by step discovering that there is something wrong in our developed world as well. The phenomenon of greenwashing has revealed the trick of sustainable development as an ideology of the capitalist world aimed at justifying the instrumentalization of new environmental issues to legitimise old positions of power. According to Sachs, sustainable development requires the conservation of development, not the conservation of nature (Kahn, 2015). But why is there this discord between capitalism and the environment? How is it that the two sides of the same coin, which until recently we thought were indivisible, suddenly seem to be incompatible? So let us finally understand why capitalism and environment combined in the value of sustainable development could be a controversial pair.

4.4 The dark side of capitalism: why development is incompatible with the environment

Capitalism is an economic system based on the free market where the prices of goods and services are determined by spontaneous movements of supply and demand, and whose fundamental goal is the maximisation of profit (Kocka, 2018). First of all, thereby, there is no scientific basis that this goal can be combined with sustainability (Foster *et al*., 2011; Wanner, 2015; Wright & Nyberg, 2015). The evidence, on the contrary, would suggest that growth and development cannot be divorced from the overconsumption of natural resources at all (Hickel & Kallis, 2019). The unlimited expansion of the economy and the growth of GDP to meet the ever-increasing pace of supply and demand can lead to immeasurable damage to the environment. As Escobar states: "The capitalisation of nature has been central to capitalism ever since primitive accumulation and the enclosure of the

commons. The history of capital is thus the history of exploitation of production conditions, including the ways in which capital impairs or destroys its own conditions". (Escobar, 1995).

Some examples could be the exploitation of non-renewable energy sources - baptised by capitalism itself in the industrial era - such as coal, gas and oil, the main causes of air pollution; the overexploitation of natural resources for production, contributing to the degradation of soil and agricultural land, the uncontrolled extraction of minerals and the destruction of the natural habitats of many animal species; the contamination of water by the release of hazardous chemicals; and finally, deforestation, often brought about by the acquisition of new land for production, which in addition to destroying flora and fauna contributes to climate change by destabilising temperature levels. Precisely on the subject of deforestation, we could give the example of one of the companies that is most fighting for environmental issues by investing enormous economic resources in CSR activities: the multinational Nestlé.

The Swiss giant, world leader in the production of cocoa, despite its efforts to improve its environmental impact, has often been appealed by various international courts and organisations over the company's allegedly unsustainable production, with particular reference to the deforestation caused mainly in its African factories (Balch, 2021; Baudelaire & Ibukun, 2022). This example to reiterate, once again, that even companies that seem to promote the value of sustainability best with magnificent CSR proposals cannot run away from what keeps the whole organisational machine moving, namely profit. In this case, Nestlé promotes a great commitment to environmental issues, but at the same time cannot avoid being financially stable and thus making a profit, at the cost of going against the company's own green slogans by generating greenwashing. Everything can change about the capitalist system, except paradoxically that which allows the system to change, to adapt to the trends of the moment, and to blend in the value of sustainability: profit. The environment can only be reconciled with capital to the extent that profit is never questioned, therefore only in a subordinate position (Swyngedouw, 2011).

Canadian journalist Naomi Klein writes in the introduction to her book *This Changes Everything: Capitalism vs. the climate*: "We have not done the things that are necessary to lower emissions because those things fundamentally conflict with deregulated capitalism, the reigning ideology for the entire period we have been struggling to find a way out of this crisis. We are stuck because the actions that would give us the best chance of averting catastrophe - and would benefit the vast majority - are extremely threatening to an elite minority that has a stranglehold over our economy, our political process, and most of our major media outlets" (Klein, 2014). And as Smith adds instead of furthering sustainability, in reality what we will see is "[...] ever-increasing

consumption and waste production because, without growth, capitalist economies collapse and unemployment soars, as we've seen (Smith, 2015)".

Dramatic considerations, certainly not very encouraging, but which make one reflect on the inherent problem of reconciling capitalism and the environment. Capitalism, which is obviously not only production and supply, but also consumption and demand. While it is true that economic activities are controlled by businesses, it is also true that it is consumers who decide what to buy or not to buy. Consumers are an integral part of the "supply-demand" mechanism and, consequently, contribute to the allocation of the system towards the most profitable and, therefore, often most unsustainable solutions (Jackson, 2005; Young, 2006). This is to say that, the contradiction of capitalism, is articulated throughout the system, from producers to consumers, from companies to individuals. Each of us in the West, in our own small way, simply by living in our conditions of well-being and development, contributes to the consolidation of a system articulated on the predominance of nature (Foster & Clark, 2020). We are the first to take to the streets to protest against climate change and at the same time the first who would never give up the condition of social well-being in which we live. We are the first to hold big conferences on environmental issues, to urge businesses to have more sustainable attitudes, while paradoxically having plastic bottles on the table. Each one of us is part of this system and therefore each one of us, if we really want to believe in the value of sustainability, must be responsible for our actions, starting from the individual sphere and the everyday practices of our private lives.

So, to recapitulate, sustainable development, which we have discovered could be an ideology, obfuscates the inherent contradiction that capitalism is both the main problem of environmental degradation and the main solution to protecting the planet (Wanner, 2015). Green ideology, in other words, would rely on the very nature it destroys and this is inherently incompatible with environmental protection (Browne, 2018; Fraser, 2014; Smith, 2015). The paradigm used so far, thus, seems to be losing its validity not only outside the West but also within it. It seemed that within a socio-economic context of growth, development and prosperity, the value of sustainability would spread better. And yet, it is precisely inside this context that it is difficult to imagine an ecological transition. From a methodological point of view, we have observed that companies operate in the same dynamics of classical capitalism, with the same instrumental rationality that claims to quantify, price and index nature as if it were any commodity. In this context, considering the shortcomings of rating agencies that are supposed to evaluate companies' performance, communicating sustainability is worth more than doing sustainability. However, the contradictions of green ideology can pop up when companies greenwash and mystify the reality of their poor performance. These contradictions

are inherent in a capitalist system that has been based on deteriorating environmental conditions since its inception and which, by its very condition of existence, continues to deteriorate.

4.5 Limitations, counterarguments and rebuttals

Clearly, this radical critique of green capitalism has certain limitations to take into account. Indeed, my intention is not to completely dismantle the capitalist system, which although it has produced many harms has also brought many benefits to society (Butler, 2019; Delanty, 2019). Indeed, one must not fall into the bias that capitalism is a stand-alone entity, ungovernable and unconstrained by the will of individuals. Capitalism can be controlled by individuals, and if it can be controlled, it can also be corrected in its imperfections such as environmental impacts. For example, not a few argue that in the context of a properly regulated capitalism, the value of sustainability can genuinely grow (Budolfson, 2021; Levi-Faur, 2009; Liodakis, 2010). In general, these scholars advocate a more effective intervention of politics in the economic sphere, through the adoption of certain public policies that, without imposing, incentivise businesses and consumers to conduct more sustainable attitudes. With regard to business, for example, establishing carbon taxes or subsidies for clean energy sources could incentivise companies to produce in an environmentally friendly way (Bashir *et al*., 2022).

The pessimism of my criticism should not obscure the fact that many innovative companies are succeeding in the ecological transition of their business, thanks to incentives and taxation by modern governments that have realised the importance of creating a synergy between politics and economics in the environmental sphere (Pegels *et al*., 2018). Other companies, moreover, in the absence of adequate external regulation, have decided to self-regulate by amending their statutes and making sustainability one of their main objectives and rules. These are the benefit corporations created with the aim of creating a positive impact on society and the biosphere while maintaining the distribution of profits to shareholders (Cobianchi, 2022). These societies envisage the achievement of a goal, not necessarily considered in terms of profit, but can be for example an achievement in the field of renewable energy such as the construction of a photovoltaic plant. These companies are generally financed by more responsible investments than ESG ones, such as Impact Investing or Impact First, which are forms of Social Responsible Investing that explicitly aim at financing operations whose social or environmental purpose is prevailing over that of making a market profit (Cobianchi, 2022). Consumers, moreover, could be guided towards the choice of sustainable products through clearer and more transparent information (e.g. environmental labels) or through instruments such as discounts and premiums that can simplify choices and make them more affordable (Bălan,

2021). In short, theoretically, both businesses and consumers living in a context of capitalism updated new and real "green rules" might be able to authentically cultivate the moral dimension linked to the environment.

The problem is that on a practical level these results cannot always be achieved for a number of reasons. First of all, although sustainability succeeds in bringing profits in the long term, one has to consider that there are significant costs that economic actors have to face in the short term that might discourage the ecological transition (Söderholm, 2020). As a consequence, as made clear several times, only in the richest societies could these costs be incurred, which makes it difficult to imagine activating a green public policy on a global scale. Moreover, the context of economic uncertainty and information asymmetry in which we live may make it difficult for policy makers to establish precise taxes and incentives for sustainable choices (Hepburn, 2010). And this also related also to an implementation problem: who should be in charge of setting the rules and enforcing them? Can there be some sort of "ecological authority" capable of reconciling the interests of the various nations for the good of the planet and future generations? And if it could exist, can we trust this authority or is there a risk that the environmental issue will be instrumentalised for other political or economic purposes? These questions are still unresolved and are the subject of heated debate in public opinion (Litfin, 2000; Soroos, 1994). This is because capitalism is not only an economic system, but a cultural system based on individual freedom. There are those who, in fact, argue that placing limits on the growth of the system would be tantamount to placing limits on the freedom of businesses and consumers and that therefore, in addition to limiting the natural efficiency of the market, regulation would first and foremost entail a violation of individual rights (Friedman, 1970; Machan, 1986).

To sum up, capitalism, if properly regulated, can still be the protagonist of a sustainable future; however, not only the high economic costs necessary to start the ecological transition in the short term, but also the high moral costs related to a limitation of market freedom could disincentivise this efficient triad between capitalism, regulation and the environment. Certainly, something is changing and there is no shortage of successful cases of positive synergies between governments, businesses and consumers towards the creation of truly green businesses, without profit motive or hidden power structures. However, before finding solutions to the problem, the first step is to convince ourselves that we are part of it. Before thinking about alternative business models, it is necessary to understand sustainability as a cultural, before economic, change. It is right to dream and hope that one day the system will be able to change, but while waiting for this revolution, the only way we can encourage new green alternatives is to try to raise our awareness and culture of the environmental issue while resisting the temptation to steer it into the tracks of instrumental rationality and profit. In the next

chapter, some alternatives to sustainable development will be illustrated from the lessons of some non-Western paradigms, on the basis of which the weaknesses of Western CSR could be corrected and improved.

5. SUSTAINABILITY IN NON-WESTERN PARADIGMS: INSIGHTS AND SUGGESTIONS FROM *BUEN VIVIR*, *ECOLOGICAL SWARAJ* AND *UBUNTU*

We have tried to articulate the value of sustainability within a paradigm imbued with capital, development, growth and profit, but the value has been substantially weakened. We must therefore seek to strengthen it by trying to see if within other cultural paradigms the value of sustainability can find more fertile ground to germinate. In this section, the South American *Buen Vivir*, the Indian *Ecological Swaraj* and the African *Ubuntu* paradigms will be illustrated as possible alternatives to sustainable development. Next, after presenting the common and characteristic teachings of these paradigms in the field of sustainability, some recommendations for improving the CSR limitations examined in the last chapter will be considered.[9]

5.1 Alternative perspectives to sustainable development

5.1.1 *Buen Vivir* and community well-being

Originating from the ancestral peoples and nationalities of Abya Yala (name of America before the arrival of European settlers), *Buen Vivir* is a Latin America philosophical and cultural approach, with very ancient roots and a very different conception of sustainability from how we think of it in the West (Chassagne, 2019). Also incorporated into the constitutions of Ecuador in 2008 and Bolivia in 2009, this paradigm has developed differently depending on geographical realities: for example, in Ecuador more as *Buen Vivir* (Good Life) or *Sumak Kaysay* (in the Quechua language) and in Bolivia instead as *Vivir Bien* (Living Well) or *Sumak Qamaña* (in the Aymara language) (Kothari *et al*. 2014); additionally, other Andean indigenous peoples have similar worldviews, including *Ametsa Asaiki* of the Peruvian Amazonian peoples and *Nandereko* of the Guarani (Kothari *et al*., 2014). This is to say that, first of all, unlike sustainable development, Buen Vivir is not a monolithic and monocultural concept, but is a flexible paradigm shaped by different cultural experiences (Kothari *et al*., 2014).

What is certainly common to all these versions is the idea of living an existence in complete harmony with *pachamana* (Mother Earth) (Huanacuni, 2010). The individual-nature dichotomy

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[9] One premise is necessary before illustrating these paradigms. They are very similar and there are no extremely obvious features that differentiate them from one another. However, at least one characteristic trait per paradigm will be highlighted to contribute to the subsequent discussion and understand how each of these paradigms can teach something about sustainability. Consequently, highlighting a characteristic principle in one paradigm does not mean excluding it in another, precisely because all three converge on many aspects (Kothari et al., 2014).

typical of the West disappears. Nature is not considered an entity external to the individual, but an integral part of his or her existence in a condition of mutual coexistence (Acosta, 2010; Deneulin, 2012). The satisfaction of individual needs is only compatible to the extent that natural resources and other species are not harmed. All living and non-living beings are part of the same whole (Gudynas, 2011). This view of nature forces us to rediscover the "interconnectedness of life", a more cosmocentric and/or ecocentric view that includes all life forms, in contrast to the Western anthropocentric view. It is the vision of an organic, living, spiritual universe, worthy of respect, as opposed to seeing the world as a machine, or nature as a series of resources to be exploited (Villalba, 2013).

Sustainability, in this paradigm, is expressed through community well-being, described by Wiseman and Brasher (2008) as a "combination of social, economic, environmental, cultural, and political conditions identified by individuals and their communities as essential to thriving and realising their potential". A form of harmony with self, society and nature (Cubillo *et al*., 2016). Since we are all part of the same whole (nature), the only authentic form of life is community. As Villalba states: "Community is conceived as a unity of life made up of all forms of existence; not just a social structure composed only of human beings. Community does not imply a lack of individuality, since individuality is expressed through complementarity with the other beings in the group. Moreover, good coexistence progresses from the family unit to the community and beyond. This ramification is not only social; it is also political, economic, ritual, sacred and even cosmic" (Villalba, 2013).

Western individualism may have led people to be content to live a superficial life, limited to the accumulation of material goods only, to the satisfaction of their needs in the short term (Spahn, 2018). On the contrary, *Buen Vivir* teaches renouncing abundance and material vices and encourages the individual to reciprocate the gesture of love (life) received from *pachamana* towards other species, other people and future generations. Through sharing and community living, sustainability is understood as the pursuit of harmony, participation and dialogue between all creatures of the cosmos, making the empathic effort to understand the language and needs of the non-human world.

5.1.2 *Ecological Swaraj* as a way of purification and individual responsibility

Developed in India, the *Ecological Swaraj* is a paradigm focused on respecting the limits of the Earth and the right of other species, while pursuing also self-purification and individual responsibility (Kothari *et al*., 2014). The term is a green declination of the concept of *Swaraj*, a very ancient Indian construct developed particularly in Gandhian philosophy (Kakati, 2021). According

to Gandhi, *Swaraj* has two related but distinct concepts: individual and political. "On the individual level, *Swaraj* is vitally connected with the capacity for dispassionate self-evaluation, incessant self-purification and growing self-confidence" (Mathai, 1999). On the other hand, politically, it refers to a system "in which each individual has self-government and self-control through participation in decision-making" (Mathai, 1999). Hence, the political adoption of *Swaraj* means the introduction of a system in which the role of the state machine is diminished, and power is in the hands of the people (Kakati, 2021).

But beyond any political implication, it is relevant to say that sustainability in the *Ecological Swaraj* paradigm requires first and foremost a type of governance based on a spiritual dimension that allows individuals to purify and emancipate themselves by participating in collective life decisions and taking responsibility (Shrivastava & Kothari, 2012). Each of us can have a stake in the environmental issue because each of us has a need to lead a life closer to nature and further away from material distractions. *Ecological Swaraj* thereby places great emphasis on the contributive capacity of individuals, their duties and responsibilities towards the environment (Anjaneyulu, 2003). What is important to emphasise in this paradigm is the individual's striving for a more authentic existence, freed from the lust for power, success and wealth. The individual is able to fulfil herself if she manages to lead a simple life (Anjaneyulu, 2003). The individual needs to purify herself from the temporary and illusory pleasures of life and seeks a deeper and more spiritual dimension of life. The main means of escaping the material and superficial satisfactions of modernity is surely reconciliation with Nature (Satyalakshmi, 2019). Nature conservation is therefore first and foremost a fundamental tool for one's own moral preservation (Satyalakshmi, 2019). Respect for biodiversity and other species thus becomes crucial in order not to interrupt that spiritual interaction with nature that allows individuals to be truly free from any kind of material domination often perpetuated in the welfare economy of the capitalist regime (Tajbakhsh, 2018). Sustainability thus becomes that freedom that allows each individual to experience in nature the purest part of his or her soul.

To conclude, in the *Ecological Swaraj* paradigm, sustainability is once again disengaged from the economic dimension and from responsibility understood only as a financial response to environmental problems; responsibility, on the contrary, is a moral commitment that must respect the individual if he or she is to reach a true stage of self-sufficiency and self-determination. Through the commitment to safeguard the environment and other species, the individual has the opportunity to reconcile himself with the more spiritual soul of his existence, purifying himself from the impurities of the material world (Tiwari, 2019).

5.1.3 *Ubuntu* for an intergenerational relationality

Ubuntu is an African sustainability paradigm, very popular especially in South Africa. It is an African word that represents one of the fundamental elements of the human being (*umuntu*), consisting of *umzimba* (body, form, flesh), *umoya* (breath, air, life), *umphefumela* (shadow, spirit, soul), *amandla* (vitality, strength, energy), *inhliziyo* (heart, centre of emotions), *umqondo* (head, brain, intellect), *ulwimi* (language, speech) and precisely *ubuntu* (humanity) (LeRoux, 2000). The humanity referred to by ubuntu takes its meaning from the proverb *umuntu ngumuntu ngabanye Bantu*, which, although not easily translatable, means that the humanity of each individual is really expressed in the relationship with others. *Ubuntu* is a concrete form of *ukama*, that is, of relatedness (Le Grange, 2012; Murove, 2009).

This relatedness is expressed through a sense of community that transcends different species and especially different generations. Within this community, future generations, ancestors and nature participate. Nature has a very special significance in this paradigm because it is fundamental to the process of community life: ancestors, once passed on to better life and buried, become part of the planet, they continue to live on the planet, imparting physical and moral energy that will then serve to meet the needs of present and future generations (Van Norren, 2022). Beyond the ecological implications, thus, nature conservation is first and foremost the preservation of a living memory of one's ancestors and their values (Van Norren, 2022). Through this process of *anamnesis*, human actions are sensitised to all dimensions of existence: past, present and future (Le Grange, 2012; Murove, 2009). As Bujo states: "African ethics is articulated within the framework of *anamnesis*, which implies remembering one's ancestors. A narrative community, the communion here on earth renews the existence of the community of ancestors. This establishing (*poeisis*) in turn implies the praxis that effectively continues the memory of the ancestors and gives dynamism to the earthly communion. Consequently, ethical behaviour in the context of black Africa always involves the re-establishment of the presence of one's ancestors; for those who take *anamnesis* seriously are challenged to confront the ethical rules laid down by the ancestors, in order to actualise anew the 'protological founding act' that first called clan brotherhood into being" (Bujo, 2001).

The generational thread that keeps traditions and moral values firmly intact is the nature with which individuals experiment relationality, often through totemism as a form of communication between community, ancestors and the earth (Le Grange, 2012). In this context, the value of sustainability is articulated in a very broad way that seems to go beyond the simple generosity of caring for the environment and future generations. Indeed, it seems to represent a general sense of life, an existential need to live according to certain ethical standards handed down from generation to

generation. The sense of reciprocity and relationality of this philosophy expresses a humanity that includes everyone, living and non-living, in every place and time, both past and future. In this context, our responsibility should be to respect and preserve moral values and natural resources left by our ancestors for future generations. Again, sustainability is not simply respect for the environment; sustainability is inspired by a sense of human mutuality and compassion that binds people across generations (Mbiti, 1990; Ramose, 2005). We must enter into the view that sustainability requires intergenerational collaboration and the first step is to feel the relationship that binds us with our ancestors and descendants: this intertemporal relationship, this sense of humanity that transcends and at the same time encompasses the different generations is precisely *ubuntu*.

5.2 Common and alternative teachings to the Western view

Based on these paradigms, several common teachings on sustainability that were not explored in the Western paradigm can be highlighted. Among these, we could highlight the following ones.

- *Individual-nature reconciliation*

The individual-nature dichotomy, typical of the West, vanishes. Whatever nature is called, it is no longer regarded as an object external to the lives of individuals, which can be dominated, controlled, quantified or priced like any other commodity. Just like human life, nature has an immeasurable intrinsic value and must be respected in the same way, with the same protections and rights (Leopold, 1968). In his book *Beyond Nature and Culture*, Philippe Descola, before presenting some alternative approaches, presents a radical critique of the Western individual-nature divide: "It is time to become aware that the way nature is represented in the modern West is the least shared in the world. In many regions of the planet, humans and non-humans are not perceived as evolving in incommunicable worlds and according to separate principles; the environment is not objectified as an autonomous sphere; plants and animals, rivers and rocks, meteorological phenomena and seasons do not exist in an ontological niche defined by virtue of its absence of humanity" (Descola, 2021). It is not only necessary to set limits to human development, as suggested by sustainable development, because the concept of "limit" always maintains a distinction between the individual and nature. Rather, what these other paradigms suggest is more akin to an engagement with nature: we need to know how to live *in* nature and not just satisfy our needs *from* nature; we need to know how to understand everything that is not human even if it were to express and communicate in a different way, making the effort to abandon a subject-object perspective typical of the instrumental rationality of the West and embracing instead a new understanding, relational and empathic mentality (Kohn,

2013). In other words, we need to move away from anthropocentric logic to embark on a new path of relationship and interconnection with the environment that is not based on the mere satisfaction of individual needs but on a deeper relationship of empathy, compassion and reciprocity with all that is not human. The experience made by Eduardo Kohn in South America among some Amazonian peoples and recounted in his book *How Forests Think. Toward an Anthropology Behind the Human* could be a case in point of how it is possible to listen to nature, understand its language and way of thinking, and arrive at a deeper awareness of sustainability (Kohn, 2013).

- *Subject- object relationality*

Understanding that our existence depends on interconnection with our surroundings is another element that characterises these paradigms. By breaking down the individual-nature dichotomy, people tend to recognise the interdependence between the individual sphere and the environment. Taking care of the environment means taking care of oneself since the individual is not a passive agent detached from nature, but an integral part of the ecosystem itself (Walsh *et al*., 2021). In these perspectives, the individual is not at the centre of the universe and the effects of his actions do not depend on him alone, but on how he relates to his surroundings. Centuries of Western narratives have been built around the reduction to the single unit of thought and action, the subject, to be clearly distinguished from all that, like nature, apparently lacks the power to think or act, the object (Latour, 2020). In these paradigms, this epistemological distinction between subject and object is lost. The individual is not the origin of relationships, but is constituted by relationships; our existence thus only takes on meaning when it enters into relationship with its surroundings, including nature. As Latour explains: "Since all living agents constantly follow their intentions, modifying their neighbours as much as possible, it is quite inconceivable to discern which is the environment to which the organism adapts and which is the point at which its action begins (...) The evolution of organisms and their environment is so embryo-like that it forms a single, individualised process (...). There are no longer subjects with souls and objects without souls, since animation is shared between all entities to the extent that there is no longer either subject (animate) or object (disanimate)" (Latour, 2020). Each of our actions can have a decisive weight but can at the same time be insignificant if undertaken from an individualistic and anthropocentric perspective. On the contrary, in these paradigms, sustainability requires a relational approach that does not devalue the commitment of individual responsibility, but connects it with the effects on the ecosystem and other life forms that populate it. In this way, the sensitivity of human impact on the environment would increase because it would no longer be perceived as a question of the survival of the earth and future generations, but of one's own existence (Walsh *et al*., 2021).

- *Community spirit and collective well-being*

The sense of belonging to the family of the earth and relationality is then reflected in the community as a model of social organisation in which the individual realises his or her existence (Chassagne, 2019). The awareness of having to manage the natural heritage in harmony with other living and non-living beings also stimulates another kind of lifestyle and well-being than the individualistic one of capitalist society. Living sustainability as outlined by these paradigms means abandoning a selfish, rational and instrumental way of thinking in order to share one's capabilities and resources with other fellow human beings (Godden, 2021). We were not born to conquer, control and own the resources of this planet; these are not anyone's private property, but a kind of loan we received from nature in being able to make use of natural resources, trying to manage and administer them in the best possible way for generations to come (Godden, 2021). Nature is what binds us with past and future generations, it is the instrument through which we preserve our values and traditions, through which we can realise an intergenerational sense of humanity and happiness, without being content with merely satisfying our needs in the short term.

From these perspectives, sustainability also means love for the planet and its inhabitants (Godden, 2021). This love received from Mother Earth is reciprocated through sharing, collaboration, solidarity, empathy, compassion and other community values to be developed within the large family of the Cosmos. Furthermore, realising oneself within the community is not only a way to achieve a truly morally fulfilled existence, but also a way to achieve concrete improvements in sustainability. If we all feel part of one community, the ecological transition will not just be a grand dream entrusted to companies or institutions, but a concrete reality to be lived in everyday life, starting with the daily micro-practices of individuals. Feeling part of an intergenerational green community could make us realise how much every daily gesture such as sorting waste, reducing water or energy waste, or choosing products with a low environmental impact is a contribution as small as it is decisive for the outcome of the environmental battle.

- *From satisfaction of needs to long-term happiness*

Focusing on simplicity (or the ethics of "enoughness" and sufficiency – *aparigraha* in the Indian context) and qualitative pursuit of happiness is moreover another core principle of these paradigms (Kothari *et al*., 2014). The Brundtland report, and sustainable development in general, was very much anchored in the idea of the satisfaction of needs through an individualistic, anthropocentric and materialistic perspective (Spahn, 2018). Instead, what these paradigms invite us to think about is a sustainability understood as a long-term project, which disregards individual needs and refers to a

more general experience of emotional well-being and appreciation of life (Kothari *et al.*, 2014). The idea of living in simplicity, of thinking about satiating not only one's physiological needs, but also one's spiritual and immaterial needs, is certainly a hallmark of these paradigms. Living a happy life means seeking a more comprehensive, lasting and authentic realisation of one's own person, which goes beyond the specific and short-term goals of satisfying needs (Isham *et al.,* 2022). Authentic sustainability requires an individual's propensity to renounce the urge to possess something, an object that can satisfy our needs; on the contrary, detached from physical and material reality, a more fulfilling gratification based on morality is necessary to sustain the green value (Isham et. al 2022). Genuine sustainability requires the individual's ability to go beyond the concrete, individual and subjective outcome of satisfaction and instead seek to be part of a community and global process that will probably show results long afterwards. Giving without receiving anything, at least in the material sense, in return, giving because the idea of being able to save the future of the planet and the next generations makes us feel good about our most intimate, moral and spiritual part, makes us feel happier (Godden, 2021).

- *Individual responsibility*

Another important aspect to emphasise is a different kind of responsibility related to caring for the environment. In the sustainable development paradigm, responsibility was predominantly associated with the ability to respond financially to environmental problems, with the economic freedom to make investments that simultaneously created profit and positive externalities for the planet. In that context, companies were the main actors because they were not only capable of adhering to a certain set of moral values, but also of being able to apply them thanks to their economic resources. In these paradigms, however, responsibility seems to be limited to an individual measure, with great emphasis on the actions and consequences of individuals. Although individuals only make sense when conceived in a community context, each of them has the capacity to contribute in a crucial way by generating a positive or negative impact for the society in which they live (Pellegrino, 2018). Caring for the environment is a right and a duty passed down from generation to generation. A right to live a purer existence, in harmony with nature, achieving moral and spiritual happiness that goes beyond the mere satisfaction of needs. A duty to take care of natural resources that have been entrusted to us only on loan and temporarily, for which we have a moral obligation not to deteriorate them for the sake of other species and future generations. In any case, a responsibility both as a right and as a duty centred on the individual's ability to make a decisive contribution starting from everyday life (Miller, 2006). This does not mean reaffirming an individualistic and anthropocentric perspective of sustainability, but understanding that the collective wellbeing to which the individual must aspire

is in any case an unintentional result of a sum of small intentional actions implementable in everyday life (Young, 2006). Conceiving the ecological transition only as a change affecting macro players such as companies, states, and organisations, and de-emphasising individuals, even in their private lives, can never enshrine sustainability as a moral value. On the contrary, to be a true value, sustainability must first of all be incorporated within the actions of individuals, who must in turn feel that they are the protagonists of a change that starts from the bottom, thanks to the small great contribution of all.

5.3 Suggestions for improving Western CSR

These teachings not only provide a different way of interpreting sustainability as a true and authentic moral value, but could also provide some suggestions for improving CSR management within the Western business environment.

- *Measuring shared value in non-economic terms*

For example, awareness of the relationality between the individual and nature could be important in measuring shared value in non-economic terms. In the West, the environment is included in the fundamental missions and objectives of companies, but it is rather interpreted as a strategic third element to obtain competitive advantages which, as we saw in the last chapter, are more often aimed at safeguarding the company's reputation and credibility than at environmental protection. In other paradigms, on the other hand, environmental initiatives are not taken for instrumental economic reasons, but out of an existential need to reconnect with nature (Chassagne, 2019; Kakati, 2021; Van Norren, 2022). The environment is considered a stakeholder, but the value created for the company is not necessarily measured in terms of profit, but by assessing the improvement or worsening of the quality of life. The connection between the individual and nature could push companies to promote sustainability strategies that go beyond the quantitative cost/revenue dichotomy that has very often disincentivised many companies in the costly ecological transition of their operations. With this in mind, the use of regenerative practices and renewable sources could be greatly stimulated along the entire value chain, from supply to production, from supply to consumption of the product. Clearly, these practices often entail considerable costs for the company, especially in the short term. Reducing carbon emissions or purchasing state-of-the-art renewable energy tools may discourage companies from making the green transition. And yet, it is interesting to note that in non-Western paradigms, as the distinction between individuals and nature disappears, these costs are simultaneously seen as benefits to the environment and thus to individuals themselves in light of the relationality that binds

them together; even if economic sacrifices have to be made in the short term, these are amply compensated for by the gifts that nature can offer to satisfy our needs (Chassagne, 2019; Kakati, 2021; Van Norren, 2022).

- *Increasing engagement with local communities*

Increasing collaboration with local communities is another area where CSR could be improved. Local communities are often able to carry out sustainable initiatives and practices because they have a deep connection with nature, a respect for the environment that is passed down from generation to generation (Descola, 2021; Kohn, 2013). Some authors, exploring sustainability in non-Western paradigms, have described the harmonious relationship that is established between local communities and the environment, almost as if people are able to interact and communicate with nature, understand its needs and find an efficient balance that can benefit everyone, human and non-human (Descola, 2021; Kohn, 2013). Moreover, local communities know the land well and possess the knowledge and skills to be able to implement efficient and functional green practices. Very often, Western models of CSR have focused more on mitigating the negative impacts of business activities on communities rather than on activating proactive practices to connect the company with these local realities (Newell, 2005). Non-Western companies, on the other hand, that are inspired by the principles of alternative paradigms have realised the importance of this strong and enduring environmental culture of local communities and together carry out numerous collaborative environmental programmes. In Western CSR programmes, these communities are very often side-lined and are not considered reliable partners for sustainability (Newell, 2005). In contrast, in other countries, local communities are seen as an integral part of the company's sustainability strategy (Jamali *et al.*, 2017). Communities can be constantly and long-term involved in corporate decision-making because they provide crucial information, knowledge and technical skills for the implementation of green programmes. Companies and local communities can communicate transparently, exchange views and pull in the same direction for the common goal of saving the planet. Over time, this synergy could benefit the company because it would increase its credibility, reputation and brand image, reducing the costs of CSR policies that do not meet the needs of local communities and the risk of green washing.

- *Consolidating a long-term strategy*

Another strength of these paradigms that could improve Western CSR is the time perspective. The relationship of continuity with past, present and future generations is very strong in these cultures and could facilitate a long-term CSR strategy. As mentioned above, in the Western context, the company has an incentive to plan a CSR that can convince shareholders and stakeholders in the short

term, in order to receive funding and increase credibility. However, it is not certain that today's sustainability goals are the same as tomorrow's and that a project that has a positive environmental impact will have continuity over time. Instead, a corporate culture inspired by the principles of *Buen Vivir, Ubuntu* or *Ecological Swaraj* could ensure greater stability in the long term. Without limiting itself to satisfying needs and achieving profits in the short term, the idea of participating in an intergenerational circle of life could push companies to design sustainable investments that last over time. If the connection with future generations is felt as a fundamental cultural element, giving up short-term profit to invest in long-term works and investments could be incentivized.

- *Fostering environmental education and awareness in corporate culture*

But perhaps the greatest contribution these paradigms can make to the Western CSR model is the importance of combining practical sustainability initiatives with environmental education theory to promote a genuinely green corporate culture. In non-Western paradigms, every action and practice to safeguard the planet is supported by a background of sustainability knowledge and virtues, practice is always accompanied by theory, by a deeper ethical meaning that enables individuals to be more aware about green topics. As explained above, one of the reasons why companies fail to authentically promote sustainability is because very often companies themselves have failed to change their profit-centred corporate culture. Before changing what happens *outside* the company, therefore, it must be ensured that *inside* the company the value of sustainability is strongly embedded in all business units.

According to some research, the awareness provided by environmental education has the potential to facilitate adaptation to the ecological transition, through processes of cognitive, managerial, structural, ontological and epistemological change (Wamsler, 2020). Some scholars argue that the Western corporate approach to sustainability, which is primarily a practical, quantitative and results-oriented approach, would fail to propagate the culture of sustainability as a conscious lifestyle choice for people (Eilam, 2022; Kopnina, 2020; Wamsler, 2020). In contrast, what the other paradigms teach is not just technical knowledge of environmental issues, but the relationship between this knowledge and people, the way in which what happens *outside* our lives, i.e. the change in our ecosystem, is closely connected to what happens *inside* our lives, our daily practices, our inner and spiritual dimensions (Campbell, 2023).

At corporate level, spreading an environmental education based on this inner, moral and spiritual dimension of individuals, as seen in other paradigms, would succeed in making workforce truly aware of sustainability. Workers would become aware because they would feel themselves protagonists in the climate issue, they would understand the importance of their contribution, even if limited to normal office work. They would interpret sustainability as a change within their own personality

before a general and collective change; they would be aware that beyond the end result they would have worked fighting for something right and for this they would feel fulfilled and motivated. In this regard, workshops, webinars, conferences and courses on how sustainability is articulated also in non-Western cultures could be organised more frequently by companies to make employees more aware of sustainability not only as a business practice, but as a cultural model and philosophy of life. A CSR accompanied by a robust corporate sustainability culture could improve the performance of Western companies. Employees could feel more aware of and motivated to pursue sustainability goals, thereby improving the company's commitment and performance, as well as its credibility and reputation with other stakeholders.

6. CONCLUSIONS, LIMITATIONS AND FUTURE RESEARCH

Sustainability as understood, articulated and promoted in the Western economic context can present problems that have been explored during this paper. In the Western economic system, sustainability is almost always understood in the macroeconomic paradigm of sustainable development, the cornerstone of which is the virtuous combination of the old management of the Western economy and the new environmental issues. Even in the corporate sphere, the idea of being able to combine sound financial performance while producing positive externalities for the planet has become widespread and has been framed in the corporate philosophy and strategy of CSR.

This type of sustainability is not sustainable for everyone, but is limited to certain privileged populations. All that is defined as "sustainable" in the West belongs to a subjective interpretation of sustainability and relative to developed countries. Maslow's model is an illustration of the fact that individuals may be better able to cultivate a moral dimension of life, such as that of sustainability, if they take for granted certain basic needs that are unfortunately not taken for granted outside the West. Developed and developing countries have quite different economic, social and cultural structures - as explained in the theory of the Great Divergence - that condition individual values and relativise them to a certain context. An example of the fact that sustainability, when understood in the paradigm of sustainable development, is not universally accepted can be seen in the debate on climate justice and global green politics. Countries are often at a decision-making impasse precisely because they interpret the climate crisis differently depending on the different economic and social context from which sustainability is approached.

Therefore, the western model of sustainability was first of all limited to Western countries since in other parts of the world this model does not seem to take root so well. And yet, it was discovered that even in the same Western economic context, the development-environment binomial could present some problems for promoting genuine sustainability. In particular, in the absence of clear regulation on sustainability, the only criteria for companies are the ESG principles, which however impose certain rules on how to communicate sustainability, but not on how to do it. Companies, therefore, by drawing up a non-financial balance sheet, or sustainability report, communicate their commitment to the environment to their stakeholders, but these expectations are not necessarily matched by reality. When the company's sustainability expectations are too high or even contradict reality, the phenomenon of greenwashing is generated. Clearly, this reasoning is not clear-cut and universally valid, as there are many companies that manage to communicate and do sustainability correctly and authentically. However, the risk that the green value may rather become an ideology instrumentalised to use means and pursue objectives that are anything but sustainable is

certainly very high. Thanks to the arguments of a conspicuous body of literature, it has subsequently been illustrated that capitalism and the environment might be incompatible and thus not guarantee an authentic promotion of sustainability.

Finally, to try to improve on the weaknesses of this system, some insights have been taken from non-Western cultures such as the South American *Buen Vivir*, the Indian *Ecological Swaraj* and the African *Ubuntu* in which environmental protection seems to be detached from an economic dimension that in the West seemed unavoidable. These paradigms are united by certain principles such as the reconciliation between the individual and nature, the abandonment of the anthropocentric perspective and the use of a relational approach, community life and collective wellbeing, the simplicity and serenity of a life that goes beyond the satisfaction of material needs, and the sense of individual responsibility handed down from generation to generation, lessons that can improve the way sustainability is done in the West and the CSR practices of companies. For this purpose, measuring shared value in non-economic terms, increasing engagement with local communities, consolidating a long-term strategy, fostering environmental education and awareness in corporate culture are some suggestions that can be taken into consideration.

Clearly, there are limitations to be taken into account, especially with regard to the last section on possible alternatives to sustainable development. At the same time, these limitations could inspire new research, particularly in the following directions:

- Some doubts have been raised about the validity of sustainable development, particularly if this sustainability model were to be applied outside Western societies. *Buen Vivir*, *Ecological Swaraj* and *Ubuntu* can certainly complement this paradigm through their teachings, but would they equally succeed in replacing it? Exporting sustainable development to countries where this paradigm is not recognised is certainly a complicated mission. But could integrally exporting these paradigms, with their traditions, teachings and practices, to the West be less complicated? How, in other words, could individuals and companies concretely change their philosophy of life by switching to alternative paradigms? Further research on how effectively the teachings of these alternative paradigms can be disseminated within Western societies should be done. In this regard, the United Nations could expand its environmental education programme called Education for Sustainable development (ESD) to include alternative paradigms to sustainable development, seeking to offer a more inclusive view and consider different perspectives on sustainability.

- Several critical issues have also emerged with regard to CSR developed by companies in the Western economic system. However, it must also be recognised that CSR offers concrete and tangible solutions to combine the old management structure anchored to profit and the new ESG trends. Of course, the expectations communicated to stakeholders often do not correspond exactly to reality, but certainly some positive impact on the environment can be generated. In contrast, there is little evidence and case studies on non-Western companies that manage to be competitive on the market while being inspired by the values of *Buen Vivir*, *Ecological Swaraj* or *Ubuntu*. In the available literature, there are more case studies of cooperatives inspired by this alternative corporate culture rather than actual companies. Certainly, the effect of these cultures within the company is less visible than that of CSR, since it very often concerns an inner dimension that people have regardless of the task they perform for the company. Furthermore, it may be the case that companies with a culture inspired by these paradigms do not have a section specifically dedicated to CSR as it is taken for granted that every business unit should promote sustainability. In any case, future research should increase case studies of non-Western companies, even large ones, that have truly demonstrated that it is possible to combine the management of large amounts of profit with a corporate culture explicitly inspired by alternative paradigms.

- In addition to understanding how to spread the teachings of alternative paradigms also in the West and explore some case studies of non-Western companies capable of doing business on the basis of these principles, there is one last interesting direction to pursue for further research: to understand whether this new type of corporate culture could stimulate the transformation of normal companies into benefit corporations. In the West, as discussed at the end of chapter four, some innovative and courageous types of companies have changed their statutes, structure and management to integrate the environment into their corporate goals and mission. One of the limitations of CSR is that the environment is integrated into corporate strategies, but is always subordinated to the ability to generate the income necessary to run the business. Benefit corporations, on the other hand, break this logical priority of profit over environment by placing them on an equal footing in the objectives of the corporate charter. Benefit corporations are an important topic for research because, without having to replicate business models from different cultures, they are a success story of how truly successful green business can be in the West. As more and more companies in the West are going down this path and becoming benefit companies, it would be interesting to see if, through a corporate culture permeated by the teachings of *Buen Vivir*, *Ecological Swaraj* or *Ubuntu*, this

transformation process could be faster. The corporate culture always mirrors the goals that the company sets for itself, but at the same time the company's goals can also be influenced by a renewal of its culture. If, hypothetically, Western societies managed to integrate more and more of these alternative paradigms, and if companies also somehow managed to be permeated by these "new waves", then perhaps new types of companies, similar or equal to the benefit corporations, could emerge. On this point, especially in the long term and with a good dose of optimism, new studies are needed.

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Summary

Nowadays, the word "sustainability" is increasingly seen as expressing an inescapable value on the global agenda. It seems that international organisations, states, companies and individuals cannot help but include the word "green" in their everyday practices. Sustainability, which until a few years ago was mainly limited to the scientific area, has significantly become part of our culture as a fundamental value, especially in the economic context and in corporate management. Western companies, in particular, are increasingly involved in promoting sustainability initiatives to protect the planet. In recent years, especially large Western companies have invested significant amounts of money in Corporate Social Responsibility (CSR) activities not only at home, but especially in developing countries, precisely because sustainability must be a universal value and not a privilege of a few countries. However, it might seem contradictory that such seemingly ethical and inclusive global projects are promoted by the very same Western economic system that has historically produced several negative consequences for the planet. Suddenly, the same model of development, which for centuries has been responsible for the emission of large quantities of greenhouse gases and waste, for the intensive exploitation of natural resources, for the reduction of biodiversity, and for the alteration of the climate, seems to be able to bring about an ecological transition on a global scale. The Western way of doing business, mainly focused on unlimited profit growth, from being one of the main problems of the current climate crisis may paradoxically become a possible solution through credible strategies of environmental responsibility. By now, sustainability is taken for granted and it seems that every action, practice, business strategy done in the name of the environment is legitimised by the mere fact of self-promotion as sustainable or green. Instead, it is important to stimulate the critical spirit necessary to understand what the possible risks and limitations might be even of those sustainability initiatives that seem to be so convincing.

The main purpose of this paper is to explore what are the weaknesses of sustainability in the Western economic system and how these limitations could be improved by insights from some non-Western paradigms. The following research question and sub-question is partly approached from a particular and original perspective compared to the rest of the literature, by framing sustainability as a moral value. Taking this ethical and philosophical approach may be important for several reasons. First, sustainability carries significant moral implications as it involves being aware and acting responsibly towards the impact of one's actions on the planet and future generations. Furthermore, another relevant reason to understand sustainability as a moral value is the possibility of understanding what justifications lead individuals to cultivate a certain value. Moreover, this approach could also be useful in understanding "how" to do sustainability, i.e. what structural and contextual conditions best enable the ecological transition. Moral values are often the mirror of a

particular socio-cultural context. Consequently, one might think that since sustainability is particularly represented and promoted in Western societies, then it means that the West offers better conditions for doing sustainability than developing countries, for example. Finally, this approach can help to propose alternative solutions to Western sustainability management, taking inspiration from non-Western paradigms. The goal is to reinforce the value of sustainability and make it more authentic, so individuals and companies can participate in the change actively. In this perspective, approaching sustainability as a moral value, the analysis of non-Western cultures is not only a break from the Western narrative, but a possibility for collaboration and improvement.

After a first introductory section (section 1) in which the topic and the research methodology is introduced, the second section (section 2) is devoted to a historical introduction of sustainability and of how it gradually became more and more established in the Western public debate and economic system. Although one might rightly think that environmental sustainability is a core value of a new cultural narrative, it is necessary to point out that this recently popular concept actually has very ancient roots. To understand the origin of the term "sustainability", we should go back to the small medieval world of feudal lordships and local communities. In these societies, being pre-industrial, the concept of sustainability was not yet anchored to pollution, but to the prevention and mitigation of exploitation of pastures and forests. In the Middle Ages, in fact, Europe was very different from what it is today: a large, untouched forest where nature dominated man and not vice versa. With the beginning a great deforestation, things began to change and human civilisation began to take more and more possession of natural resources. It was with the bubonic plague pandemic that greater awareness about the necessary balance to be maintained with the environment was achieved in Europe, so much so that in the mid-14th century many communes included certain ecological security obligations in their laws, promoting the protection of natural resources not only for the present, but also for future generations.

A Saxon mining director and jurist, Hans Carl von Carlowitz, in 1713 urged the German population to support a form of forestry in which the wood to be cut must equal the wood that can grow back, through planned reforestation policies. He used the adjective "nachhaltende", i.e. "sustainable", connected to the word "nachhaltigkeit", i.e. "sustainability", in order to promote a persistent, lasting and indispensable action so that nature retains its essence: a continuous process that binds individual and the environment with the aim of safeguarding not only the well-being of the current generation, but above all that of the one to come. Unfortunately, people continued to exploit natural resources in an unsustainable manner and, moreover, the worst was yet to come. The point of no return was reached during the 18th century with the combination of a double revolution, one

material and the other ideological: the Industrial and the Enlightenment Revolution, the body and mind of the Western economic system based on capitalism that was about to be born. In the mid-19th century, in reaction to this revolution, a few environmentalist countercultures against unbridled capitalism and excessive pollution emerged. And after re-emerging, the environmental issue definitively exploded in the 1960s and 1970s, riding the wave of the youth countercultures of the time such as the Hippy movement, which had inherited the values of the Beat generation of the 1950s. At the same time, the impulse to activate a global environmental policy through the United Nations environmental conferences was finally decisive to crystallize "sustainability" in public opinion. In 1972, the first world conference on the environment was held in Stockholm, Sweden, and attended by 114 countries and 1200 delegates.

In 1987, the UN World Commission on Environment and Development was born. It was this commission that in 1987 published the famous report *Our Common Future*, better known as the Brundtland Report (named after the commission's chairwoman and former Norwegian prime minister Gro Harlem Brundtland), considered the first official document in which the word sustainability took on the value it is given today in the West. Nevertheless, the text does not explicitly speak of sustainability, but of sustainable development, understood as "development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs". The idea, in fact, was not to abandon the capitalist system that had ensured growth and prosperity, at least in the West. Rather, the aim was to find a balance between the welfare of the current generation and the needs of the future generation, through a new type of political economy that integrated industrial growth with environmental protection. Overall, despite much confusion and some vague formulations, sustainability is now widely recognised in the West as a value according to which mankind must ensure the proper management of natural resources in a way that does not diminish the fortunes of future generations. Therefore, not only development, growth and savings, but ethics, care and intergenerational welfare are at play: sustainability is affirmed in the West as an economic and moral value, two apparently antithetical aspects united by a common goal, that of saving the planet and ensuring the prosperity of the future generation. Believing in sustainability therefore means believing in a value that can combine economic development and a moral dimension related to environmental protection.

The economic world, all of a sudden, seemed to stop being only economic and began to include other dimensions such as politics, society ethics and the environment. Thus, the idea began to spread that a company's success depended not only on satisfying the demands of shareholders, but also on the active engagement of all other stakeholders, such as customers, employees and suppliers,

local communities, government and political institutions, and of course, the planet, in the company's core activities. In the long run, in fact, a company that is able to involve all its stakeholders succeeds in creating more value than a company that does not because all parties that influence or are influenced by the company would benefit and would not be harmed. This idea of integrating sustainability with classical financial dynamics soon prompted companies to develop a new business philosophy and strategy. The aim was to create a new business model in which the company assumed responsibility not only towards its shareholders, but also towards all other stakeholders. This new business model was called Corporate Social Responsibility (CSR). What emerges at first glance is that CSR is an essential element of corporate management and not just a simple ethical attitude: not only are the activities that lead the company to produce profits and earnings not at odds with environmental sustainability, but these are necessary for sustainability to be implemented. A company that believes in ethical sustainability must first be financially sustainable. If in fact a company is loss-making and thus unable to solve internal management problems, can it think of solving external management problems such as environmental sustainability? No, it cannot. Corporate Social Responsibility necessarily requires the company to take responsibility, in the sense of "being able to respond" financially to the needs of the planet. At least for now, following what has been said so far, a company that believes in sustainability cannot believe that it is separable from the economic means to implement green activities. At least in the West, believing in sustainability does not mean believing in a charitable action towards the planet. Sustainability does not lead companies to abandon the profit ethics and become non-profit organisations for environmental protection. On the contrary, promoting sustainability in the paradigm of sustainable development means that environmental disaster is solvable, or manageable, within the current Western economic system. Consequently, it seems that through the corporate philosophy of CSR that does not eliminate the profit ethics, but on the contrary combines it with environmental ethics, companies can meet good economic performance without generating negative externalities for the environment.

In the third section (section 3), sustainability is instead framed in value theory. This section is important to understand what moral justifications and socio-cultural conditions are necessary for the Western model of sustainability to hold. Indeed, especially in the West, some think they can, in a sense, "export" sustainability to other parts of the world, considering it an inescapable value of the global agenda and universally valid. However, values are not always objective and universally valid, but can be subjective and relative to a given socio-cultural context. And since socio-cultural contexts can be very different, values can also change. For example, it may be that in the context of development, prosperity and wealth in the West, promoting sustainability (understood in the paradigm of sustainable development) is more congenial than in other countries where the same

structural conditions are not present. Sustainability, in the sustainable development paradigm, means being able to combine development and the environment; but where development has not been achieved, and individuals and companies have limited economic resources, this type of sustainability struggles to be represented and applied. In order to make this argument, it is first explained why sustainability is a moral value. Whereas factual judgements are characterised by utterances that begin with "it is true that", and thus aim to expound, represent and describe something, the utterances of value judgements tend to begin with "it is good/just/right that", and thus aim to advise, recommend, prescribe something. A behaviour that corresponds to a supposedly valid norm, namely a behaviour that is in fact as *it should be*, has a positive value. It is morally good, or just, or right. A behaviour that does not correspond to the norm whose validity is assumed, namely a behaviour that *is not as it should be*, has a negative value. It is morally bad, unjust, wrong". Using this theoretical scheme in the context of this research, the behaviour of people who think "it is right to respect the environment" or that "it is good to think about the welfare of the next generation" is guided by a moral norm, which is precisely the value of sustainability.

One of the most heated debates in value theory is whether values are objective or subjective, and this theoretical dichotomy is applied to the research topic of the value of sustainability. There are some authors who understand sustainability as an objective value, i.e. as a value to be promoted regardless of individual conditions. Since the environmental issue is one that affects everyone in the world across geographical boundaries, sustainability could be recognised as an objective and universal value. On the other hand, there are other scholars who understand sustainability as one of many subjective values, i.e. as a value that depends on the subjective conditions in which it is formed and manifested. In this context, sustainability would fail to be a universally valid value because the subjective conditions in which it develops are not universally valid. Because sustainable development first requires conditions of development, growth and well-being for it to ferment, not all societies could present this context. This second position is defended. To explain why sustainability, in the paradigm of sustainable development, is a subjective and not universally valid value, it can be relevant to start with the Brundtland report's definition of sustainable development and its emphasis on the concept of "needs". According to the aforementioned definition, the value of sustainability implies development that can meet the needs of the present generation without compromising those of future generations and harming the environment. However, needs that Westerners have in mind, articulated in a context of prosperity and growth, are probably very different from the needs that other populations of the world who may be living in less affluent conditions may have. Through green business models, the West wants to show that it is possible to satisfy our needs while taking into account the moral responsibility we have towards the environment and future generations. But for

those living in poorer countries, who are consequently sometimes not even able to be responsible for their own basic needs, how can they be expected to be responsible for other needs, such as those of future generations?

It could be reasonable to claim that, generally, the individual can feel the moral need to desire sustainability once certain physiological and psychological conditions are fulfilled. Only if an individual has the possibility of having food, water and good health, the certainty of living in a house with electricity and gas, and the economic security of leading a dignified life, can he or she then also think about satisfying a more ethical and moral need such as that of protecting the environment and future generations. In the West, we are able to cultivate this dimension because we are not afraid of dying of hunger or thirst, because we do not run the risk of not having medical care, or because we do not think that from one day to the next, we might find ourselves without housing or without electricity. Sustainable development is a western declination of sustainability that takes for granted certain structural conditions (food, water, medical care, electricity, etc.) that nevertheless are not taken for granted in all countries. This of course does not exclude that other people may cultivate a moral dimension of life such as that inspired by sustainability, but it certainly makes it more difficult to take on such a responsibility, especially in financial terms. Sustainability, as intended in the sustainable development paradigm, could not be a universally taken-for-granted value, but is more congenial to social contexts in which certain needs are never questioned. And certain needs, especially in developed countries, are never questioned also because of a great historical divergence that has allowed some countries to achieve a higher level of well-being than others and that is worth remembering in order to have a more comprehensive look at the issue.

This divergence between the West and the Rest is usually called the "Great Divergence". It can be understood as that socio-economic change in which mainly Europe and the New World have exponentially outpaced other major civilisations such as those in Asia and Africa. The great divergence theory thus states that the conditions of development, welfare and growth that were the foundations of the value of sustainable development, were mainly established in one part of the world, the West, the so-called developed countries or the North, leaving behind another part of the world, the developing countries or the South. The conditions for sustaining this value may be conditioned by a specifically Western conception of needs, that takes certain basic primary needs for granted, which are not taken for granted everywhere. The sustainability value can best be cultivated by those people who take certain needs for granted, live in privileged conditions and have the economic possibilities to choose whether to live a sustainable life or not. On the contrary, where this minimum standard of economic well-being is not achieved, the value of sustainable development struggles to

take root in people's consciousness. Values are always the mirror of a given society. Only by replicating the same economic and social conditions of developed societies - which are primarily conditions of prosperity and growth - the value of sustainability, declined in the sustainable development paradigm, germinate universally; otherwise, the only ethics that seems to justify and make this value valid is that of subjectivism.

At the end of the third section, thereby, the perimeter of the validity of the sustainable development paradigm is delimited, namely the Western economic system. Outside this economic system, sustainability struggles to be promoted and implemented. After having tested the validity of sustainable development from "outside", by establishing the ethical conditions within which this value can be cultivated or not, in the fourth section (section 4) it is examined if from "inside", within the same conditions of development that seem to promote the value (the Western ones), there are not actually dangerous contradictions that could undermine the authenticity of sustainability. In other words, are we sure that it is enough to invest so many economic resources in CSR to promote sustainability? Are we sure that the economic context in which Western companies operate is the most suitable context to support the green value? Can development and environment be really compatible to promote sustainability?

First of all, a crucial premise: there is no international law that clearly explains what sustainability is and how sustainability should be done. There are, however, certain sustainability reporting principles used by companies for non-financial disclosure, an obligation now present in most western legislation that requires companies (generally medium-sized and large) to draw up, in addition to the usual financial balance sheet, a non-financial balance sheet, or sustainability report. These principles are the ESG principles, born with the intention of quantifying and making measurable the company's performance in the environmental, social and corporate governance spheres through the drawing up of a balance sheet. Although western efforts are progressing towards an integrated and coherent model of sustainability legislation, at the moment, there is no unambiguous standard for what sustainability is and how to do it, but there are only general criteria (ESG) by which companies are inspired to fulfil their non-financial disclosure obligation. In short, from a legal point of view, there is no obligation *to do* sustainability, but *to communicate* sustainability, through the preparation of a non-financial report that can promote to stakeholders the company's commitment to green issues. Following this logic, hence, it would seem that companies that present the best sustainability reports could be also the companies that best promote the value of sustainability and consequently become more attractive to investors, ethical funds and other stakeholders wishing to finance sustainable businesses. Corporate Social Responsibility, in other words, becomes *Corporate*

Social Accountability and is demonstrated through the compilation of a balance sheet with the aim of documenting a company's CSR in a way that can be compared with others and with market standards. The report is then evaluated by rating agencies that issue an ESG score that then is useful not only to inform stakeholders about the sustainability of the company's business, but to guide them towards financing companies with the highest score. Thus, having a high ESG score does not only mean demonstrating a great commitment to sustainability, but having a competitive advantage that allows receiving more funding and credibility from stakeholders.

In this context, there are at least three controversies in this process of the shift from Corporate Social Responsibility to Corporate Social Accountability. The first is a methodological issue. There is a controversy surrounding the use of market instruments, such as financial statements, for environmental purposes. The assumption is that placing a numerical value on the natural environment is the only way to protect it, but this approach should be reversed, and markets should be shaped to fit the logic of nature. Companies use economic tools like financial reporting to promote their sustainability and CSR strategy and receive a good ESG score. However, it is challenging to quantify actions towards the environment in a balance sheet, such as reforesting a deforested area, reducing carbon dioxide emissions, or encouraging waste separation. In the absence of common standards on sustainability, finding quantitative standards to make a company's commitment to sustainability measurable and comparable is complicated. The risk is that environmental issues are commodified like any other commodity. Companies delegate audit experts to assess sustainability, reinforcing the link between Corporate Social Responsibility and Corporate Social Accountability, but precluding the possibility of going beyond a mere quantitative and metric approach. Integrating workers from different backgrounds would allow the company to approach sustainability as a true commitment to the planet, not just a response to legal obligations or market requirements. In summary, the methodology used by companies to address sustainability issues in the non-financial report is similar to that used for the classic financial report.

The second problem is related to ESG rating agencies. One challenge is the lack of clarity about the methodologies used by rating agencies to determine which products or companies are sustainable. This makes it difficult for investors to make informed decisions about where to invest their resources. Additionally, even if clear criteria are established for assessing sustainability, rating agencies often lack access to all the necessary data to make accurate measurements. Companies may selectively disclose information that presents them in the best light, while withholding information that could negatively impact their ESG score. Another issue is the difficulty in standardizing ESG issues and finding common criteria that allow for comparisons between different companies. This can

lead to discordant ratings between different agencies. Furthermore, even assuming that unambiguous criteria for assessing sustainability can be found, rating agencies may be biased towards larger companies, which are often their best clients, and companies that are better at communicating their commitment to sustainability, rather than those which actually demonstrate sustainable practices. Finally, ESG scores are often not updated over time, even as company performance may improve or worsen.

Third risk relates to greenwashing, which is the practice of making a company appear more sustainable than it actually is, in an attempt to make itself more attractive to investors and stakeholders. Greenwashing arises from an exaggerated and mystified ESG communication action, which can be defined as the misappropriation of eco-sensitive virtues and qualities to win the favor of consumers or to make people forget a company's bad reputation regarding the environment. Greenwashing occurs when a company is inconsistent and tries to mask its unsustainable behaviour, mystifying reality with discursive practices inspired by sustainability. Western companies, in order to obtain high ESG scores and thus gain credibility and funding, often tend to pump up their sustainable performance through the discursive practices of greenwashing, a veritable work of mystification and denial of reality. This work of mystification seriously questions the authenticity of green value within the Western economic context. Values are intended to represent and justify a given reality, while ideologies are formulated to mask it. Ideologies aim to mystify a given phenomenon, creating false narratives and distorting reality. If indeed the value of sustainability is often used to justify and mask something unsustainable, then it is no longer a value but an ideology. Scholars have described this process as capitalism's "passive revolution", whereby elites have used the language of sustainability to maintain their power and economic growth while promoting the illusion of environmental protection. Power structures are hidden behind the green ideology, which can penetrate civil society and influence decision-making.

This point brings to the most important critique of this dissertation. After defining sustainable development as a subjective value of the West, it has been discovered that there is something wrong in our developed world as well. The phenomenon of greenwashing has revealed the trick of sustainable development as an ideology of Western economic system aimed at justifying the instrumentalization of new environmental issues to legitimise old positions of power. Sustainable development would primarily require the conservation of development, not only the conservation of nature. And development often required and requires consumption of natural resources, which can lead to immeasurable damage to the environment. Examples of this include the overuse of non-renewable energy sources, the exploitation of natural resources for production, the extraction of

minerals, and the destruction of natural habitats. Even companies that promote sustainability through Corporate Social Responsibility initiatives may be motivated primarily by profit, and that profit is a driving force behind the capitalist system. This means that the environment can only be reconciled with capitalism to the extent that profit is never questioned, which is often not in the best interest of sustainability. Sustainable development, which we have discovered could be an ideology, obfuscates the inherent contradiction that capitalism is both the main problem of environmental degradation and the main solution to protecting the planet. Green ideology, in other words, would rely on the very nature it destroys and this is inherently incompatible with environmental protection. The paradigm used so far, thus, seems to be losing its validity not only outside the West but also within it. It was expected that the value of sustainability would be embraced better in a society that values growth, development, and prosperity. However, it is precisely within this kind of economic context that it is challenging to envision a shift towards ecological sustainability.

The paradigm of sustainable development is not only difficult to "export" outside the West, but even within those geographical boundaries the combination of the capitalist system and environmental protection seems not to work. Therefore, in the last section (section 5) it is studied whether within other cultural paradigms the value of sustainability can find more fertile ground to germinate. In this section, the South American *Buen Vivir*, the Indian *Ecological Swaraj* and the African *Ubuntu* paradigms are illustrated as possible alternatives to sustainable development. Next, after presenting the common and characteristic teachings of these paradigms in the field of sustainability, some recommendations for improving the CSR limitations examined in the last chapter are considered.

Alternative perspectives on sustainable development can be found in the philosophy of *Buen Vivir*, originating from the ancestral peoples and nationalities of Abya Yala (pre-colonial America). This approach emphasizes living in harmony with nature and viewing all living and non-living beings as part of the same whole. Sustainability is achieved through community well-being, which includes social, economic, environmental, cultural, and political conditions that are essential for thriving and realizing human potential. Community is not just composed of humans, but also of all forms of existence. *Buen Vivir* teaches individuals to renounce materialism and reciprocate the love received from nature towards other species, other people, and future generations. Sustainability is pursued through harmonious participation and dialogue between all creatures of the cosmos, including the non-human world.

A second paradigm taken into account is the *Ecological Swaraj*. The concept of *Ecological Swaraj*, which originated in India, is focused on respecting the limits of the Earth and the rights of

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other species, while also emphasizing self-purification and individual responsibility. This idea is an offshoot of the ancient Indian concept of *Swaraj*, which was developed in Gandhian philosophy and has both individual and political aspects. In the *Ecological Swaraj* paradigm, sustainability requires governance that is based on a spiritual dimension and allows individuals to purify themselves and take responsibility by participating in collective decision-making. This paradigm emphasizes the contributive capacity of individuals and their duties and responsibilities towards the environment, with a focus on leading a more authentic and simple life that is free from material distractions. Nature conservation is seen as a fundamental tool for moral preservation, and sustainability is viewed as a moral commitment rather than just a financial response to environmental problems. In this way, the *Ecological Swaraj* paradigm seeks to help individuals reconcile themselves with the spiritual dimension of their existence and purify themselves from the impurities of the material world.

Last alternative paradigm considered it the African *Ubuntu*. *Ubuntu* is a concept that originates from Africa and represents the fundamental elements of human beings, including their body, breath, spirit, energy, heart, intellect, language, and humanity. The essence of ubuntu is expressed through the relationship between individuals, which is represented by the proverb "*umuntu ngumuntu ngabanye Bantu*", meaning that humanity is expressed through relationships with others. This relationship extends beyond species and generations, including future generations, ancestors, and nature. Nature is particularly significant in this paradigm because it is essential to the community's life, and the preservation of nature is the preservation of ancestors' memory and values. This memory is critical to sensitizing human actions to all dimensions of existence: past, present, and future. African ethics are articulated within the framework of anamnesis, which implies remembering one's ancestors. The sense of sustainability is not limited to caring for the environment and future generations but represents an existential need to live according to certain ethical standards passed down from generation to generation. Sustainability requires intergenerational collaboration, and the first step is to feel the relationship that binds us with our ancestors and descendants, which is precisely ubuntu.

Based on these paradigms, several common teachings on sustainability that were not explored in the Western paradigm can be highlighted. Among these, we could highlight the following ones: individual- nature reconciliation, subject-object relationality, community spirit and collective well-being, long-term happiness and individual responsibility. First, these paradigms suggest an engagement with nature, where nature is not perceived as an object external to the lives of individuals but rather as having immeasurable intrinsic value. In these paradigms, individuals recognize the interdependence between themselves and the environment, and their existence depends on

interconnection with their surroundings. Sustainability requires a relational approach that connects individual responsibility with the effects on the ecosystem and other life forms that populate it. Moreover, the paradigms promote community spirit and collective well-being by emphasizing the need to share resources and capabilities with fellow human beings. This involves living a simple life, focusing on both material and immaterial needs, and seeking a more authentic realization of oneself in the long term. Sustainability also requires individuals to take responsibility for caring for the environment, which is both a right and a duty passed down from generation to generation. While in the past, responsibility was predominantly associated with companies and financial resources, now it is seen as an individual measure, with great emphasis on the actions and consequences of individuals. Each individual has the capacity to contribute positively or negatively to society and the environment; sustainability must be incorporated into the actions of individuals, who must feel that they are the protagonists of a change that starts from the bottom, thanks to the small contributions of all.

These teachings not only provide a different way of interpreting sustainability as a true and authentic moral value, but could also provide some suggestions for improving CSR management within the Western business environment. For instance, measuring shared value in non-economic terms highlights the importance of considering the relationality between the individual and nature. In non-Western paradigms, environmental initiatives are not taken for instrumental economic reasons, but out of an existential need to reconnect with nature. By considering the environment as a real stakeholder, companies can promote sustainability strategies that go beyond the cost/revenue dichotomy and use regenerative practices and renewable sources that stimulate sustainable practices along the entire value chain. Moreover, increasing engagement with local communities could allow companies to have a deep connection with nature and possess the knowledge and skills to implement sustainable practices. In non-Western paradigms, local communities are seen as an integral part of the company's sustainability strategy, and companies work together with them to carry out numerous collaborative environmental programmes. By involving local communities in corporate decision-making and collaborating with them long-term, companies can increase their credibility, reputation and brand image, reducing the risk of green washing. Furthermore, incorporating the time perspective from non-Western cultures could help Western companies develop a more stable and sustainable CSR strategy. In non-Western cultures, there is a strong connection between past, present, and future generations, which could inspire companies to invest in long-term works and investments that align with the principles of *Buen Vivir*, *Ubuntu*, or *Ecological Swaraj*. To ensure continuity in sustainability efforts, Western companies could embrace a corporate culture that values intergenerational responsibility and balances short-term profit with long-term sustainability. This could incentivize companies to design sustainable investments that have a lasting positive impact on the environment

and society. Finally, to promote a truly green corporate culture, Western companies could combine practical sustainability initiatives with environmental education theory. Non-Western cultures view sustainability as a conscious lifestyle choice and recognize the importance of the relationship between environmental knowledge and people's inner, moral, and spiritual dimensions. By providing workers with environmental education that focuses on the personal and cultural dimensions of sustainability, companies could foster a workforce that is genuinely aware and motivated to pursue sustainability goals. This could improve the company's performance and reputation, as well as its credibility and relationship with other stakeholders. Companies could organize workshops, webinars, conferences, and courses that highlight sustainability practices in non-Western cultures and their connection to personal and cultural values.

To sum up, sustainability in the Western economic context presents problems explored in this paper. It is primarily understood as sustainable development, combining old economic practices with new environmental concerns. This concept has gained popularity, even in the corporate world, where the goal is to achieve financial success while benefiting the planet through Corporate Social Responsibility (CSR). Nevertheless, this version of sustainability is limited to privileged populations and reflects a context of prosperity, wealth, profit and development, like the Western economic system, that cannot, however, be taken for granted in other economic and cultural contexts. Moreover, even within the Western economic context, the development-environment relationship can pose challenges to genuine sustainability. In the absence of clear regulations, companies rely on ESG principles for communicating their commitment to sustainability, but this does not necessarily translate into actual practices. And when companies only communicate sustainability, there is a risk of the green value becoming an ideology used to pursue non-sustainable goals. Literature suggests that development and the environment may be incompatible, compromising authentic sustainability promotion. To address these weaknesses, lessons can be learned from non-Western cultures such as *Buen Vivir* in South America, *Ecological Swaraj* in India, and *Ubuntu* in Africa. These paradigms emphasize principles like the harmony between individuals and nature, a departure from anthropocentrism, relational approaches, community well-being, simplicity, and intergenerational responsibility. Incorporating these lessons can enhance sustainability practices in the West and CSR strategies. Suggestions include measuring shared value in non-economic terms, engaging with local communities, adopting long-term strategies and fostering environmental education and awareness in corporate culture.