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From Gender Roles to Green Goals

Perception and Management of Tensions in Corporate Sustainability

Abstract

Corporate Sustainability (CS) represents a critical component of contemporary business strategy, which involves balancing economic, environmental, and social objectives. However, navigating the inherent tensions between these priorities often depends on the perspectives and decision-making approaches of corporate leaders. This thesis investigates the question: *How do gender differences influence the perception and management of Corporate Sustainability tensions?* Drawing from interdisciplinary literature on gender and CS tensions and adopting the theoretical lenses of attention-based view (ABV) and upper echelons theory (UET), the research explores the individual perspectives and approaches of female and male managers in identifying, interpreting, and resolving conflicts within CS goals. This study adopts a qualitative approach based on a cross-sectional design and semi-structured interviews with 22 sustainability managers of large Swedish corporations to examine whether gendered values contribute to divergent perceptions and strategies for managing trade-offs in CS. The findings reveal that gender influences not only the awareness of the tensions and prioritization of sustainability dimensions but also the collaborative strategies used to manage the tensions, contributing to corporate strategy in different ways.

Keywords: Corporate Sustainability, Corporate Sustainability Tensions, Gender, Sustainability Managers, Swedish large corporations

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Glossary

Corporate Sustainability (CS)	A firm's contribution to societal goals of environmental protection, social justice and equity, and economic development, in addition to corporate growth and profitability (Wilson, 2003).
Corporate Sustainability Performance (CSP)	"The extent to which a firm meets the performance expectations of its important stakeholders." (Hafsi and Turgut, 2012, p. 464).
Decoupling	"The process whereby a unit of additional growth does not imply an increased use of planetary resources or increase in greenhouse gases emissions to an equal amount." (Lerpold and Sjöberg, 2024, p. 17)
Environmental sustainability	The practice of managing natural resources responsibly to ensure they remain available for future generations. It involves minimizing environmental damage, conserving ecosystems, and using resources efficiently. (Brundtland, 1987; UN, 2015)
Fiduciary Duty	"Obligation that requires managers and company directors to make decisions on behalf of the corporation that further the interests of shareholders." (Smith and Ronnegard, 2014, p. 3)
Materiality	"Materiality is used to 'filter in' the information that is or should be relevant to users. Particular information is considered 'material' – or relevant – if it could influence the decision-making of stakeholders in respect of the reporting company." (GRI, 2022, p.1)
Naturalism	"Naturalism, as the practice of seeking to understand social reality in its own terms by providing rich descriptions of people and interactions in settings that arise without the researcher attempting to influence them for the purposes of data collection. Naturalism is taken to imply that people attribute meaning to behaviour and are active creators of their social world, rather than passive subjects." (Bell et al., 2015, p. 356)
Paradox Theory	Posits that paradoxes, i.e., "persistent contradiction between interdependent elements" (Schad et al., 2016, p. 6), are predominant phenomena in organizations that result in tensions between various aspects that "seem logical in isolation but absurd and irrational when appearing simultaneously." (Lewis, 2000, p. 760)
Reductionism	When setting goals, the practice by which one breaks issues down into component parts that can be isolated and measured (Menkes, 2011).
Shared value	"Creating economic value in a way that also creates value for society by addressing its needs and challenges." (Porter and Kramer, p. 1)

Shareholder primacy	The view according to which it is part of a manager's legal fiduciary duty that directors' ultimate goal of managers must be to maximise shareholders' wealth, using the business' resources and engaging in activities designed to increase the firm's profits. (Smith and Ronnegard, 2014)
Sustainable development	"Development that meets the needs of the present without compromising the ability of future generations to meet their own needs." (Brundtland, 1987, p. 1)
Tokenism	"The practice of placing or promoting individuals from disadvantaged groups (e.g., women, ethnic minorities, disabled people) into high-profile roles in the organization in order to give the impression that the organization practises equal opportunity." (Heery and Noon, 2008)
Triple bottom line	"Sustainable development involves the simultaneous pursuit of economic prosperity, environmental quality, and social equity. Companies aiming for sustainability need to perform not against a single, financial bottom line but against the triple bottom line." (Elkington, 1997, p. 397)
Universalism	"Understanding, appreciation, tolerance, and protection of all people and for nature." (Schwartz, 1993, p. 7)
Wicked problem	Open-ended, complex problems that require a multidisciplinary approach to be solved and involve different stakeholders, with loosely defined goals and constraints. (Rittel and Webber, 1973)

List of Abbreviations

ABV. Attention-based View

BOD. Board of Directors

CAQDAS. Computer-assisted Qualitative Data Analysis Software

CS. Corporate Sustainability

CSP. Corporate Sustainability Performance

CSO. Chief Sustainability Officer

CSR. Corporate Social Responsibility

CSRD. Corporate Sustainability Reporting Directive

ESG. Environmental, Social and Governance

SBTI. Science-based Targets Initiative

TBL. Triple Bottom Line

TMT. Top Management Team

UET. Upper Echelons Theory

1. Introduction

1.1. Background

Europe is the fastest warming continent in the world, and its temperatures have been rising twice the global average rate (European Environment Agency, 2024). The temperatures registered in 2023 are the second-highest ever recorded (European Commission, 2024), causing a worrying increase in the occurrence and severity of extreme weather conditions, such as wildfires, like those that have been hitting Portugal affecting over 10,000 hectares (Copernicus, 2024), droughts, causing desertification in regions like southern Italy and Greece (Giorgi, 2020), and floods, like the recent one in Valencia which caused more than 200 victims (Frost, 2024). This environmental emergency deteriorates the humanitarian situation as well by driving migration and displacement, increasing health risks, and amplifying food shortages and water scarcity (European Commission, 2023), estimated to affect over 200 million people by 2050 (IFRC, 2019). Moreover, the effects on the economy are also severe, with asset losses exceeding EUR 738 billion between 1980 and 2023 in Europe, of which EUR 3.703 billion lost in Sweden alone (European Environment Agency, 2024).

Although corporations are heavily affected by these changes from an economic perspective, they are also considered by many to be responsible for giving rise to today's climate crisis. As a consequence, their legitimacy has fallen and their competitiveness has been undermined (Porter and Kramer, 2011). Some scholars believe that the solution lies in redefining the purpose of firms as creating shared value (e.g., Porter and Kramer, 2011), while others confide in decoupling economic growth from environmental degradation (e.g., Lerpold and Sjöberg, 2024). Although a universally accepted solution to this global issue has yet to be established, the involvement of firms in Corporate Sustainability (CS) practices represents a crucial step toward addressing this crisis while ensuring long-term profitability (Hahn et al., 2015).

The complexity of addressing such a wicked problem increases when the intrinsic conflicting nature of CS is taken into consideration. Addressing all its three dimensions – economics, environment, and society – creates mutually dependent objectives (Hahn et al., 2015), increasing the risk of unintended consequences, as the approach to one area could be detrimental to another (Newton, 2002). Furthermore, CS implies the concurrent recognition of varying demands of a wide set of stakeholders (Clarkson, 1995; Maon et al., 2008), which oftentimes creates conflicting pressures that are hard to reconcile through traditional strategic tools (Hall and Martin, 2005). However, these paradoxes and contradictions embedded in CS (Berger et al., 2007; Hahn et al., 2015) have received relatively modest attention in the literature (Gao and Bansal, 2013; Hahn et al., 2015), particularly regarding how their perception and management varies between different leaders.

Similarly, the gendered nature of environmental and social practices are also seldom addressed by scholars (Norgaard and York, 2005), despite numerous compelling reasons to connect the two dimensions. Indeed, not only women are disproportionately affected by the aforementioned ecological destruction (Wangari et al., 1996), but they also experience firsthand unique environmental problems (Norgaard and York, 2005). Moreover, it has been observed that women attribute higher importance to universalism (e.g., Schwartz and Rubel, 2009), hence to the respect of environmental and social sustainability (Schwartz, 2012). According to some scholars, this is thus the reason behind the association between female leadership and a greater engagement in social and environmental projects (Bannò et al., 2023), and consequently, improved corporate sustainability performance (CSP) (e.g., Kassinis et al., 2016).

Nonetheless, women remain severely underrepresented in Top Management Team (TMT) positions. Although Europe positively leads the gender gap rankings, with 7 European countries securing spots among the top 10 nations with the narrowest gender gaps (Pal et al., 2024), only 22% of executives of the largest European listed companies were women in 2022, with only 8% being CEOs (Frattola et al., 2023). Particularly, in Sweden, a global leader in gender equality (European Institute for Gender Equality, 2022), women accounted for only 22% of the board members and 30% of the management team members in listed companies in 2024 (AllBright, 2024).

Finally, having emphasized the severity of the current climate crisis and the significant underrepresentation of women in leadership positions, the present study aims to expand the literature on the fields of CS and gender, bridging the gap between CS tensions and gender differences.

1.2. Purpose and Research Question

The primary objective of the study is to investigate how gender dynamics and their associated values can influence the acknowledgment of the tensions in CS and their subsequent management. By examining the individual perspectives and approaches of female and male leaders to CS tensions, the study aims to shed light on the potential divergences between the two genders, guided by the following research question (RQ):

> *How do gender differences influence the perception and management of Corporate Sustainability tensions?*

1.3. Expected Contribution

By investigating CS tensions considering the variable of gender, we aim to provide insightful contributions for both researchers and practitioners. First, we intend to bridge the existent gap in literature between CS tensions and gender, by investigating whether gender can shape the perception and management of such tensions. Second, we expect to add to the literature on ABV by highlighting the importance of analyzing how *focus attention* changes in the case of conflicting dimensions, and to UET, by proposing gender as a new *observable characteristic*. Furthermore, for practitioners, we attempt to examine whether gender equality in TMT positions can lead to better management of CS tensions, and ultimately to a long-term organizational success and societal impact. Moreover, we expect to provide valuable insights for TMT managers as to how to recognize and manage their employees' different individual views and approaches within sustainability, to improve corporate sustainability performance (CSP).

1.4. Delimitations

After careful consideration of the most suitable scope and boundaries for the research, we delimited the study according to its geographical boundaries (1), the size of the sample companies (2), and the role of the interviewees in their companies (3).

Firstly, we confined the scope to a single geographical market, Sweden, to minimize cultural variables that could influence the findings and compromise their relevance. Sweden's leading position in both sustainability initiatives (Strand, 2024) and gender equality efforts – being ranked first in the EU Gender Equality Index (European Institute for Gender Equality, 2022) – provides an ideal setting for exploring these topics (1). Secondly, we limited the sample to large companies, as these organizations are more likely to have structured CS departments and formalized sustainability strategies, unlike small and medium enterprises (SMEs), which may lack similar frameworks due to resource limitations and short-term financial pressures (FutureTracker, 2023; Takacs et al., 2022) (2). Therefore, focusing on larger companies allowed us to ensure the presence of a designated sustainability professional who could provide relevant insights into their sustainability management practices, capable of offering a clear reflection of their prioritization of sustainable and economic goals, thus finally allowing to delimit the role of the interviewees to sustainability managers or similar roles (3).

2. Literature Review and Theory

This chapter will include a review of the existing literature on the inherent tensions in corporate sustainability (2.1.), the relationship between gender and sustainability (2.2.), and attention allocation and upper echelons (2.3.). The intersection of these areas of study will lead us to identify the research gap (2.4.) and outline our theoretical framework (2.5.).

2.1. Corporate Sustainability Dimensions

2.1.1. Definition of Corporate Sustainability

Over the years, the emergence of a more humane and ethical approach to business led to extensive research on the concept of Corporate Sustainability (CS) (Van Marrewijk, 2013). After an early and fundamental debate on the meaning and implications of sustainability for corporations, CS became a broadly accepted term to describe the key role of firms in sustainable development (Hahn et al., 2017; Hahn et al., 2015). Although the concept has been the focus of extensive debate among academics and corporate executives, leading to a wide array of definitions (Van Marrewijk, 2013), it is commonly understood as a firm's contribution to societal goals of environmental protection, social justice and equity, and economic development (Wilson, 2003), in addition to corporate growth and profitability. One important aspect of CS lies in the realization that economic sustainability alone is not sufficient for the overall profitability and longstanding success of a company (Dyllick, 2002). Indeed, although a "single-minded focus" (Dyllick, 2002, p. 132) may succeed in the short run, corporations must devote attention to environmental and social goals as well in order to achieve long-term sustainability (Dyllick, 2002), as outlined by the Triple Bottom Line (TBL) (Elkington, 1997). Most existing literature thus agrees that in its application, CS requires firms to address concerns on three different dimensions: economic, environmental, and social (Joseph et al., 2018).

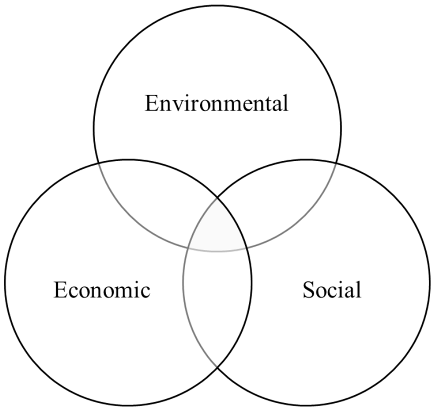

Figure 1. The Three Dimensions of Corporate Sustainability

2.1.2. Prevailing Logics in Corporate Sustainability Tensions

Much of the research on CS has portrayed a conservative view in which businesses' role is solely to avoid negative environmental and social externalities (Carpenter and White, 2004), referred to as instrumental logic. This view prioritizes the economic dimension over the other two and tends to exclude the existence of situations where tensions among the different dimensions arise and the environmental and social values are not aligned with the firm's financial outcomes (Hahn et al., 2015). The instrumental view also accounts for businesses benefiting economically from its social and environmental activity (Joseph et al., 2018), creating and promoting the notion of a business case for sustainability (Salzmann et al., 2005) where companies seek financial returns from environmental and social investments, rather than aiming to integrate these dimensions into the business strategy. This lack of consideration of CS tensions reveals a limited view on the matter, which contrasts with the complex and multi-faceted nature of CS (Hahn et al., 2015).

These shortcomings led to the emergence of a more progressive view on CS, termed integrative logic (Gao and Bansal, 2013), which posits that firms must regard the three dimensions as equally important and pursue them simultaneously, even if they appear contradictory (Joseph et al., 2018; Hahn et al., 2015). This view stems from the notion that addressing these "inextricably connected and internally interdependent" (Bansal, 2002, p. 123) economic, environmental, and social objectives results in tensions, since progress on one issue might have detrimental effects on others (Hahn et al., 2018). Extensive research demonstrates how the integrative view solves the shortcomings of the instrumental logic, by recognizing the "presence of both causal and simultaneous relationships among the three pillars of business sustainability" (Gao and Bansal, 2013, p. 242) and refraining from prioritizing one dimension over another (Gao and Bansal, 2013). More recent research has conceptualized CS through the theoretical lens of paradox theory (Hahn et al., 2018), arguing that the long-term success of an organization "requires continuous efforts to meet multiple, divergent demands" (Smith and Lewis, 2011, p. 381) and exploring how decision-makers can address the co-existence of these opposing dimensions (Smith et al., 2005). In this emerging paradox view, Hahn et al. (2015) theorize two steps that decision-makers must follow to effectively manage these tensions: first, acknowledge the existence of tensions between the different aspects relating to social, environmental, and economic dimensions; and only later develop strategies to manage the identified tensions.

2.1.3. Tension Management Strategies

The stage of acknowledging the tensions between the CS dimensions is what ultimately separates the integrative view from the instrumental view and precedes the deployment of two types of tension management strategies – acceptance and resolution – that allow for embracing, rather than dismissing the tensions (Hahn et al., 2015).

Acceptance strategies, otherwise known as opposition strategies, "occur when decision-makers distinguish the two sides of a paradox but do not attempt to resolve it" (Joseph et al., 2020, p. 9). As such, rather than seeking a single strategic response that tackles the paradox, they focus on addressing each end through alternative means, seeking to keep the paradox open and live with the tension (Hahn et al., 2015). Hahn et al. (2015) exemplify this strategy through a dual bonus system to tackle the tension between short-term and long-term interests: one system rewards short-term interests concerned with financial return and the other rewards the achievement of long-term goals related to social and environmental interests. Beech et al.'s (2004) case study reveals that although acceptance strategies are not the easiest or the most preferred, they can still lead to positive outcomes, given that living with the paradox can create synergies for the organization (Clegg et al., 2002).

Instead, resolution strategies, divided into separation and synthesis, are applied when decision-makers seek to resolve the aforementioned paradox. However, such an approach “does not imply eliminating a tension but, rather, finding a means of meeting competing demands or considering divergent ideas simultaneously” (Smith and Lewis, 2011, p. 386).

On the one hand, separation strategies tackle the paradox by separating it either temporally or spatially (Hahn et al., 2015; Poole and Van de Ven, 1989), addressing the different priorities at different times or at different locations. An example of a separation strategy can be one that applies a top-down approach to address the tension between short-term and long-term goals, making lower-level employees focus on short-term needs while higher-level actors consider long-term goals (Mirvis and Googins, 2006). On the other hand, synthesis strategies seek to link both ends of the paradox and meet multiple demands simultaneously (Hahn et al. 2015), by transforming the paradox into more manageable components (Joseph et al., 2020). One example of this strategy is the reporting of the TBL priorities, which prescribes not only economic but also social and environmental goals to achieve sustainable development (Joseph et al., 2020).

Although all these strategies offer theoretical promise, questions remain about the applicability of tension management in practice, particularly at the level of the individual manager (Joseph et al., 2020). Nonetheless, the emerging integrative view on CS allows for a clear improvement in the understanding of the tensions inherent to CS, emphasizing the importance for firms to acknowledge and manage the tensions rather than dismissing them (Hahn et al., 2015).

2.2. Gender and Sustainability

2.2.1. Gender and Value Orientation

Research on gender differences in value orientation suggests that socialization processes foster and reinforce distinct types of behaviors in men and women (Glass et al., 2016). While men are incentivized to be “more autonomous, individualistic, and competitive” (Glass et al., 2016), women receive positive rewards for altruistic behavior and caring for others (Gilligan, 1982). Moreover, Mohai (1997) suggests that women not only have been provided with incentives for such selfless behaviors, but they “have [also] been socialized to be family nurturers and caregivers” (p. 153). Simultaneously, Stern et al. (1993) suggest that “socialization and social structure can shape individual environmental concern […] by altering individuals’ attentiveness to information” (p. 340). In addition to the extensive empirical evidence supporting the existence of differences between women’s and men’s ethical perceptions and attitudes (e.g., Luthar et al., 1997), Schwartz's value theory (2012) provides a solid theoretical foundation through the concept of universalism. As one of the ten basic human values identified in Schwartz's theory, universalism relates to the "understanding, appreciation, tolerance, and protection of all people and for nature" (Schwartz, 2012, p. 7), encompassing the concern for the welfare of the larger society and highlighting social justice, equality, unity with nature, and protection of the environment as the fundamental principles of character (Schwartz, 2012). Schwartz and Rubel (2009) found consistent cross-cultural differences between men's and women's attributed importance to this value, revealing inherently greater importance of universal values to women.

At the population level, studies on risk judgments showed that in Sweden, women are more worried about climate change than men and feel more prepared to take action to curb it (Carlsson-Kanyama et al., 2010). Taking in Schwartz's value theory (1992), Adams and Funk (2012) surveyed Swedish directors to assess whether the gender differences identified at the population level persisted in the boardroom and concluded that "female directors care less about power and more about universalism than male directors" (Adams and Funk, 2012, p. 23). Other academics investigating the relationship between gender and leadership support these conclusions and imply that women and men leaders differ in terms of leadership style and organizational priorities – "women tend to be more stakeholder-focused and long-term oriented than men, even at the expense of short-term profits" (Glass et al., 2016, p. 498; Matsa and Miller, 2013; Silverman, 2003), indicating that women's socialization promotes a greater emphasis on building strong relationships with stakeholders and seek harmony with the external environment (De Geus, 1997), which closely aligns with the promotion of sustainable initiatives (Glass et al., 2016). In fact, research indicates that women excel particularly in problem-solving, are more effective than their male counterparts in representing the needs of all stakeholders, and exhibit strong abilities to effectively navigate ambiguity, resolve conflicts, and manage uncertainty (Galbreath, 2011).

2.2.2. Gender and Corporate Sustainability Performance

Extensive literature has focused on the business case for women in leadership, emphasizing the relationship between women in upper echelon positions and firms' financial performance (e.g., Campbell and Minguez-vera, 2008; Dezsö and Ross, 2012; Post and Byron, 2015). However, "a very small percentage of the business case research examines social outcomes" for the firm and other stakeholders (Hoobler et al., 2018, p. 2484), leaving out numerous possible contributions of female managers. Moreover, these studies heavily rely on the same analytical methodologies of testing, which limit the ability of scholars "to make sense of the overall value that women bring to leadership positions" (Hoobler et al., 2018, p. 2492), by considering only the increased profitability of having women at upper echelon positions. Therefore, Hoobler calls for "an end of the pursuit of the business case for women leaders" (2018, p. 2476), to instead examine the impact of women in managerial positions on other measures of organizational performance and impact (Tichenor, 2022).

Norgaard and York (2005) also argue for bridging the gap between gender literature and environmental sociology, for many different reasons. First, women have been disproportionately affected by ecological destruction (Wangari et al., 1996) due to their unequal starting point ceteris paribus. Second, the gendered division of society has been providing women with "unique first-hand experiences of environmental problems" (Norgaard and York, 2005, p. 507). For these reasons, an increasing number of scholars have redirected the focus of the literature toward exploring the relationship between female leaders and sustainability, measured as Corporate Social Responsibility (CSR), ESG standards and Corporate Sustainability Performance (CSP). (e.g., Kassinis et al., 2016; Glass et al., 2016; Bosone et al., 2022; Bear et al., 2010; Bannò et al., 2023; Isidro and Sobral, 2015; Harjoto et al., 2015; Hafsi and Turgut, 2013). It is believed that women's specific characteristics and values – such as a greater propensity to showcase environmentally friendly behaviors, more effective monitoring of agents, enforcement of ethical conduct, and their greater likelihood to engage with multiple stakeholders – lead to greater social and environmental responsiveness, which encourages women in upper positions to include environmental sensitivity and policy-making in the conversation (Kassinis et al., 2016).

Kassinis et al. (2016) also show that promoting gender diversity can enhance a firm's TBL, since women in upper echelon positions initiate more corporate actions geared toward environmental protection and sound environmental performance. Jiang and Akbar (2018) infer that due to women's sense of commitment to social responsibility, an increase in the representation of female executives in all industries can contribute to a significant improvement in environmental quality. Similarly, Bosone et al. (2022) state that sustainable finance seems to be enhanced by the presence of female directors.

Particular attention has been paid to the impact of gender composition on board decisions related to CSR issues (e.g., Bear et al., 2010; Isidro and Sobral, 2015; Harjoto et al., 2015).

For instance, Bear et al. (2010) prove the existence of a positive relationship between the number of women on the Board of Directors (BoD) and enhanced corporate responsibility strength ratings. However, it is important to note that this happens when the group diversity dynamics are allowed to move away from tokenism, and closer to normality (Erkut et al., 2008), through a meaningful participation. Nonetheless, Bannò et al. (2023) also investigated all relevant positions in the firm that can be held by women, i.e., upper echelon positions, finding that "generally the presence of women [...] is associated with a greater engagement in social and environmental projects" (Bannò et al., 2023, p. 200).

Nonetheless, whether women and men in leadership positions differ in their perception and management of CS dynamics and inherent tensions has not been investigated, but we believe it could provide an explanation to why women's presence in corporations, especially in upper echelon positions, enhances the firm performance.

2.3. Attention Allocation and Upper Echelons

2.3.1. Attention-based View

Decision-making in organizations is a result of the limited attentional capability and bounded rationality of humans (Simon, 1947). Simon's (1947) work on administrative behavior describes how organizations influence individual decision-making processes by allocating and distributing the stimuli that channel the attention of administrators and managers, affecting what aspects are to be attended to or ignored (Ocasio, 1997).

Building on Simon's theory, Ocasio (1997) linked structure and cognition into an attention-based view (ABV) of the firm. In his view, the way organizations distribute and regulate the attention of their decision-makers is highly relevant for explaining firm behavior (Ocasio, 1997). More in detail, Ocasio (1997) revealed that what decision-makers do depends, inter alia, on *focus attention*, i.e., what issues and answers managers focus their attention on. As a consequence, corporate strategy is seen as a pattern of organizational attention, where channeling and distribution of attention are central to its formulation and implementation (Ocasio, 1997). Ocasio (1997) also found that in all strategies, *players* affect the firm's attention regulation through specific skills, beliefs, and values (March and Olsen, 1976). The most critical players are typically the CEO and the TMT (Hambrick and Mason, 1984), but in general, all managers are considered to have a discretionary role in influencing firm attention and behavior (Hambrick and Finkelstein, 1987).

2.3.2. Upper Echelons Theory

Hambrick and Mason (1984), equally influenced by Simon (1947), explored the cause of organizational outcomes in corporations, in terms of strategies and effectiveness, in their upper echelons theory (UET). The theory perceives strategies as reflections of the values and cognitive biases of the key decision-makers in the organization (Hambrick and Mason, 1984), implying that a manager's *field of vision*, defined as those areas to which their attention is directed, is restricted, as information is interpreted through a filter constructed by one's values (Hambrick and Mason, 1984). Additionally, UET concludes that TMT members' characteristics act as "determinants of strategic choices, and, through these choices, of organizational performance" (Hambrick and Mason, 1984, p. 197).

In general, values affect the way people perceive and interpret situations and events (e.g., Gandal et al., 2005; Sattler and Kerr, 1991; Van Lange and Liebrand, 1991), leading to actions and behaviors consistent with one's values (e.g., Meglino and Ravlin, 1998; Rokeach, 1973; Sagiv et al., 2011; Verplanken and Holland, 2002). Thus, attention is interpreted as a result of the personal givens that members of a TMT bring to an administrative situation (March and Simons, 1958), which includes managers' psychological properties, such as their values, personality, and experiences (Cho and Hambrick, 2006). In other words, managers' characteristics affect their perception and interpretation: through their biases, they filter out information that is inconsistent with their cognitive schemes and values (Weick, 1979). Thus, managers' values are deemed to be particularly important to understand which values the organization will attend to (Adams et al., 2011), due to their trans-situational nature that makes them applicable to corporations as well (Stevens, 2015). Hence, values appear as the constitutive elements of executives' normative belief structures, aiding managers in weighing alternative strategies and helping predict their decisions above and beyond their roles (Adams et al., 2011).

2.3.3. The Role of Top Management Team Members as Attention Carriers

It is important to note that the role of attention and its impact have typically been investigated solely for CEOs, representing a critical driver of innovation (Yadav et al., 2007), accelerating entry into new technological markets (Eggers and Kaplan, 2009), and contributing to changes in strategy (Cho and Hambrick, 2006). Instead, the role of individual top executives other than the CEO has rarely been looked into (Fu, 2020). Recently, the importance of chief sustainability officers (CSO) as attention carriers has been proved through the integration of

ABV and UET (Fu, 2020). Fu (2020) was able to show that managerial attention given to different decision domains is enabled by specialized executives, such as CSOs, who serve as a critical driver of firm outcomes in those areas. In particular, the study showed that improving CS practices critically depends on whether a firm has an attention carrier who can effectively direct managerial attention to the relevant issues (Fu, 2020). As a consequence, TMT members appear to be essential in prioritizing sustainability and making an impact at the organization level (Fu, 2020).

Finally, although attention in corporations has been extensively researched, there is still little insight into how its allocation shifts between conflicting organizational goals (Stevens, 2015). Scholars have argued that managers are typically confronted with tensions when pursuing multiple goals, and attending to them is a matter of relative priority (Mair and Marti, 2006). In particular, CEOs' level of self-transcendence values, such as benevolence and universalism, has been observed to be positively correlated with the relative attention paid to social goals (Waldman et al., 2006).

2.4. Research Gap

Scholars have extensively explored the intrinsic complex nature of CS, which is characterized by competing dynamics and tensions between its economic, environmental, and social dimensions (Joseph et al., 2018). Moreover, comprehensive research on gender dynamics suggests that men and women face different socialization processes that shape their value orientation (Glass et al., 2016), leading the two genders to exhibit distinct ethical perceptions and attitudes (Luthar et al., 1997). In comparison to men, women demonstrate a stronger commitment to values such as social justice, environmental protection, and the preservation of nature (Schwartz and Rubel, 2009), which are associated with sustainability. Concurrently, empirical evidence in CSP shows that the presence of women in upper echelon positions leads to higher social and environmental responsiveness and to initiating more corporate actions in this regard (Kassinis et al., 2016). However, although extensive research investigates the influence of gender in CSP, no research has focused specifically on the inherent tensions within CS, providing an opportunity to examine how gender differences impact the perception and management of CS tensions.

2.5. Theoretical Framework

In order to close the identified gap in the literature, our theoretical framework consists of an attentive analysis of the interconnections existent between the concepts described in each domain, namely CS tensions (2.1.), gender and sustainability (2.2.), and organizational attention (2.3.).

The research builds its argument on three main premises derived from the literature. First, that women and men are socialized to showcase different values, suggesting the existence of gender-related values (Glass et al., 2016); second, that women positively influence CSP (e.g., Bear et al., 2010); and third, that CS has an inherently complex nature characterized by competing dynamics and tensions between its economic, environmental, and social dimensions (Joseph et al., 2018).

Despite these insights, there remains a gap in the intersection of gender and sustainability, as highlighted in the previous section, concerning how gender relates to the CS dimensions and inherent tensions. The main focus of our study is therefore to address this gap by investigating the relationship between gender and CS tensions through three theoretical lenses. Firstly, the instrumental and integrative perspectives provide distinct approaches for managers to navigate the CS tensions (e.g., Hahn et al., 2015), potentially offering insights into the diverse behaviors exhibited by managers in this context. Secondly, ABV posits that decision-makers operate under constraints that force them to focus their attention on certain aspects while deprioritizing others (Simons, 1947; Ocasio, 1997). While this view is relevant to understanding how sustainability managers allocate their focus among different issues, it does not account for conflicting dimensions, which instead would be suitable for understanding how bounded attention operates in the context of competing dynamics in CS. Finally, UET emphasizes that decision-makers' priorities are influenced by their values and beliefs (Hambrick and Mason, 1984), such that their psychological properties, including personality, personal characteristics, and experiences, guide their perception and interpretation of events (Cho and Hambrick, 2006). Thus, managers' values are regarded as particularly relevant in understanding their decision-making process, helping them evaluate and balance alternative strategies (Adams et al., 2011). As such, this theory could be particularly relevant to investigate how gender-related values may shape the perceptions of male and female leaders differently, potentially resulting in differing behaviors and strategies between genders, particularly in the context of sustainability.

Thus, the theoretical foundation of this study establishes a link between gender and CS tensions on the individual level by leveraging the two prevailing logics in CS tensions to explain how managers can address them, ABV to explain prioritization mechanisms, and UET to explore how leaders' gendered values and beliefs shape these priorities. By interlinking these three areas, our research focus aims to close the gaps identified in the previous subsection (2.3.) with the knowledge emergent from the empirical study, guiding our analysis according to our RQ:

> *How do gender differences influence the perception and management of Corporate Sustainability tensions?*

3. Methodology

In this chapter, the methodological choices of the study will be described in detail, elaborating on the scientific approach and research design (3.1.), describing the data collection process (3.2.) and the data analysis process (3.3.), and finalizing with a reflection on considerations and ethics (3.4.).

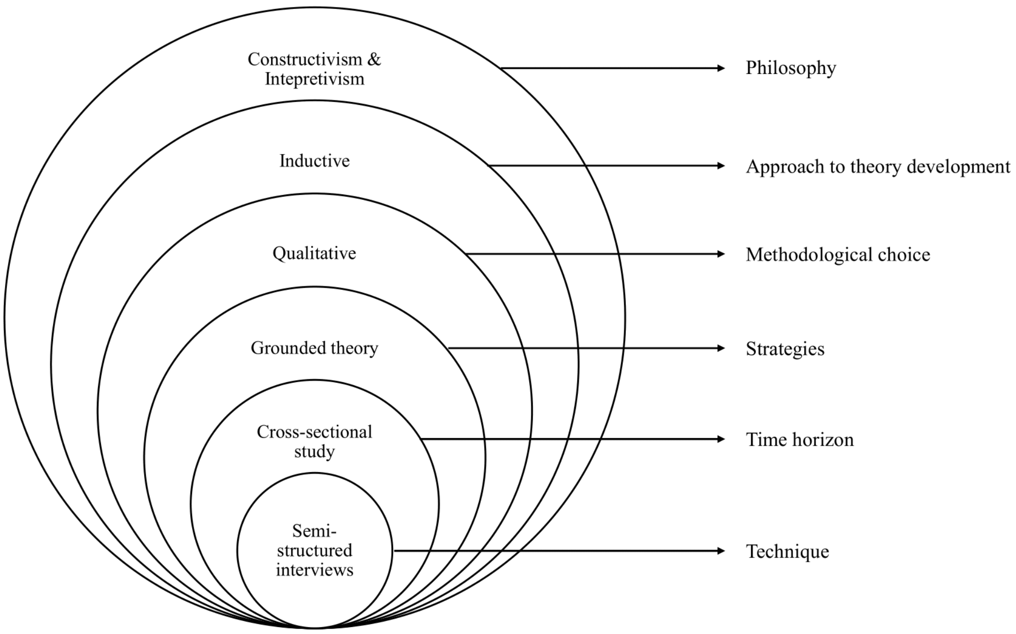

Figure 2. Research Onion (Saunders et al., 2019)

3.1. Scientific Approach and Research Design

3.1.1. Methodological Fit

The choice of a qualitative study arose from a careful consideration of our RQ. To address the difference between female and male leaders in their perception and management of CS tensions, it is necessary to adopt an exploratory stance that allows us to capture the actors' subjective personal experiences and collect detailed and rich data. As stated by Bell et al. (2015), this exploratory nature of research is focused on the examination of emerging patterns and themes in an unexplored research area and it is likely to involve qualitative research, "since it is typically associated with the generation of, rather than the testing of, theory" (p.40). The rationale for this choice becomes even more apparent considering the lack of research bridging the areas of CS tensions and gender. Indeed, given that the topic does not have enough research to formulate propositions for a quantitative study around it (Edmondson and McManus, 2007), a qualitative method focused on open-ended research was deemed appropriate instead. This method allows for the creation of new knowledge based on the interpretation of actors' insights and experiences, providing a comprehensive description of reality that quantitative methods would not have allowed for (Bell et al., 2015).

In line with our chosen research method, we adopted a constructivist ontology. This approach entails the view of reality as something that social actors are in the process of constructing through social interactions and interrelations, allowing for the research to capture subjective meanings (Bell et al., 2015). By following constructionism as an ontological position, we aim to present a "specific version of social reality, rather than one that can be regarded as definitive" (Bell et al., 2015, p. 27). Underpinned by the chosen social constructionism ontology (Bell et al., 2015) and considering our desire to understand the different experiences and interpretations of different actors, we adopted an interpretivist epistemology. This position "holds reality as constituted by human action and meaning-making" (Bell et al., 2015, p. 31), focusing mainly on explaining human behavior, and thus allowing us to grasp the subjective meanings of reality.

3.1.2. Research Design

The decision to develop an inductive study arises from our choice to conduct qualitative research through a constructionist research philosophy. Induction involves developing theory in a "data-driven manner using qualitative data" (Bell et al., 2015, p. 24). By conducting an inductive study, we aim to include the implications of our findings in the theory we are developing. The choice of an inductive approach to theory development is tightly connected to the existing research gap on the influence of gender in the perception and management of CS tensions. Indeed, given the lack of theoretical background in this specific field, this study is developed seeking to create new theoretical concepts that can address the existing gap and provide novel insights. In conclusion, an inductive approach allows for in-depth empirical results that deductive studies would not have allowed for.

Moreover, the study is focused on individual-level phenomena, allowing us to evaluate the perceptions of both male and female leaders at their individual levels of attention and decision-making, obtained through interviews as our primary data source (Zilber and Meyer, 2022). Accordingly, we chose a cross-sectional design to capture the variation among the leaders at a single point in time, putting the emphasis of our study on the sample of the cases, rather than focusing on the unique context of each case (Bell et al., 2015).

3.2. Data Collection Process

To answer the RQ, one pilot interview and 22 semi-structured interviews in the main study were conducted. In the following sections, we will describe our approach to sampling, interview design, and process.

3.2.1. Interview Sampling

Since the RQ suggested which units needed to be sampled, i.e. sustainability managers in large Swedish corporations, a purposive sampling method was selected, as opposed to employing probability sampling (Bell et al., 2015). In particular, the categories to be interviewed and their properties were discovered through the use of theoretical sampling, defined as "the process of data collection for generating theory whereby the analyst jointly collects, codes, and analyzes his data and decides what data to collect next and where to find them, to develop his theory as it emerges" (Glaser and Strauss, 1967, p. 45). Hence, we interviewed sustainability managers based in Sweden for our main study, of which 12 were women and 10 were men, and an expert for the pilot study (see Appendix 9.1.). The purposive sampling method allowed us to ensure a balance and fair comparability between the two genders, which are vital for a trustworthy analysis (Lincoln and Guba, 1985).

Moreover, a sequential sampling method was selected, as the initial sample gradually grew through the use of the snowballing technique. Indeed, although initial participants were sampled through the use of the theoretical technique mentioned above, the snowballing method was also implemented to complement the process: we used the initial contacts to broaden out our list, nonetheless respecting the gender balance criterion illustrated above. The importance of such a combination of methods is also highlighted by Bell et al. (2015), who describe how theoretical sampling is commonly followed by the snowballing method.

However, while the sample grew throughout the process, the criteria for the selection of participants were established at the start and did not evolve during the process, in accordance to the *a priori* method (Hood, 2007). Indeed, the category of respondents selected had been defined early on to sustainability managers and TMT and board members in CS.

In addition, as grounded theory calls for, these sampling methods were conducted until theoretical saturation was achieved (Bell et al., 2015). In fact, after 22 interviews, there was no longer a need to proceed further with data collection in relation to our category, as new data would no longer stimulate new theoretical understandings (Charmaz, 2006).

Finally, succeeding the interview sampling, outreach to potential respondents was initiated through two approaches, namely contacting pre-existing connections and cold calling, both performed through email or social media. The initial contact to prospective interviewees included a brief of the research project to provide a contextual overview of the research, and details regarding the interview, as illustrated in Appendix 9.2.

3.2.2. Interview Procedure

To provide respondents with a great deal of freedom during the interview, semi-structured interviews were conducted (Bell et al., 2015). The process started by creating an interview guide (see Appendix 9.3.) inspired by concepts that emerged in the literature review, focusing mainly on the literature on CS tensions (see Section 2.1.). As such, we formalized an initial draft of the interview guide and conducted a pilot interview with an expert (see Appendix 9.1.) in order to refine the questions and gain experience with the interview guide (Bell et al., 2015), before initiating the interview process with our final sample of interviewees.

We employed a relatively unstructured use of the interview guide to allow for flexibility in the asking of questions (Bell et al., 2015). In particular, the questions asked throughout the interviews did not always follow the same order as outlined in the guide and some follow-up questions that were not included in the guide were asked instead as we picked up on things mentioned by the interviewees. The decision to use semi-structured interviews was further motivated by the involvement of both authors as interviewers. This approach ensured that both interviewers covered the same material in a similar manner, thereby maintaining consistency and enabling a degree of comparability in the interviewing styles (Bell et al., 2015).

It is important to note that all the questions were designed and posed to elicit responses on CS tensions without pre-imposing gendered assumptions or stereotypes, ensuring the trustworthiness of results (Lincoln and Guba, 1985). In particular, to ensure authenticity in the interviewees' answers and allow for an unbiased exploration of their perceptions, the variable of gender was only revealed in the concluding remarks of the interview, when respondents were explicitly asked: *How would you describe the role of gender in the management of corporate sustainability?* (see Appendix 9.3.). Initially, respondents were solely briefed that the research pertained to interpersonal differences within sustainability management. While withholding the study's focus on gender differences during the interview allowed us to ensure genuine responses and prevent the respondents from tailoring their answers to be aligned with their perceived expectations on gender-related topics, revealing it at the end offered the opportunity to capture the interviewees' personal reflections on the subject, providing meaningful insights.

According to Kvale (1996), there exist nine types of questions that can be asked in qualitative interviews. Although we virtually contained all of the types described by Kvale (Bell et al., 2015), we highly resorted to, inter alia, introducing questions (Kvale, 1996) (e.g., *What do you believe is your impact as an individual and as a leader in terms of sustainability?*), follow-up questions, posed to the respondents to invite them to elaborate further on their answers (Bell et al., 2015) (e.g., *Can you give us any examples from your experience?*), and indirect questions (Kvale, 1996) (e.g., *Would your colleagues answer this differently or do you think tensions are perceived equally by everyone in the company*?). This last category of questions allowed us to perceive and assess what the interviewees felt and to understand their personal view on different topics, minimizing and mitigating potential biases that could arise (Bell et al., 2015). Additionally, we did not pose any "leading-the-witness question" (Gioia et al., 2013, p. 19), to allow for *sensemaking* to emerge, thus not "imposing our preordained understandings on [respondents'] experience." (Gioia et al., 2013, p. 17)

Although online interviews can hamper the interpretation of facial expressions, body language, and other non-verbal cues to a certain extent, face-to-face interviews are barely superior (Irani, 2019). Consequently, all interviewees were asked whether they preferred the interview to be conducted in-person or online, which resulted in nineteen interviews taking place online through Microsoft Teams, and three being conducted face-to-face. Finally, all interviews were conducted in English.

3.3. Data Analysis Process

For the process of data analysis, we chose to follow Gioia's method, an approach to grounded theory articulation designed to increase rigor in qualitative and interpretative research (Gioia et al., 2013).

The first step of the process consisted of the transcription of all the 22 conducted interviews, with the aid of Microsoft Teams' Live Transcription feature for the interviews conducted online, and Microsoft Word's Audio Transcribe feature for the three interviews conducted in person. After manually refining the transcripts generated by these two AI tools within 24 hours of the interviews to guarantee the extraction of accurate and reliable information, we arrived at 151 pages of transcribed text prepared for coding.

Subsequently, we initiated Gioia's process of open coding using a computer-assisted qualitative data analysis software (CAQDAS) to facilitate the analysis of the data collected (Bell et al., 2015). Despite being aware of the limited acceptance of using a CAQDAS due to the risk of fragmenting and decontextualizing data (Bell et al., 2015), we are confident in its suitability for our research, given its advantages in accelerating and enhancing the efficiency of the coding process, which is crucial for a research involving extensive data under a limited timeframe, as is our case (Bell et al., 2015). As such, using the CAQDAS Nvivo, we initiated the process of coding, with each author categorizing relevant quotes from the interviewees into first-order codes, which were then compared and reevaluated. During this process, the variable of gender was considered solely as a demographic attribute as it was not assumed to be a determinant of the research upfront, to allow for unbiased empirical results. Subsequently, from the combined list of over 160 first-order codes, we sought similarities and differences and reached 23 first-order concepts, which were then grouped into 10 second-order themes, in a process described by Gioia as a "second-order analysis [...] in the theoretical realm" (Gioia et al., 2013, p. 20), focused on nascent concepts absent in existing literature (Gioia et al., 2013). Gender-specific patterns emerged organically within the themes: no prior constructs on the informants were imposed by the researchers, allowing for the emergence of new concepts (Gioia et al., 2013). From there, we further streamlined the data and organized it into three aggregate dimensions – "Perception of CS dimensions and tensions", "Management of CS dimensions and tensions", and "Interpersonal differences" – described in detail in Chapter 4. Having the full set of 1st-order concepts, 2nd-order themes, and aggregate dimensions, we built our data structure (see Figure 3), to illustrate our progression from the raw data to the themes set for analysis (Pratt, 2008; Tracy, 2010).

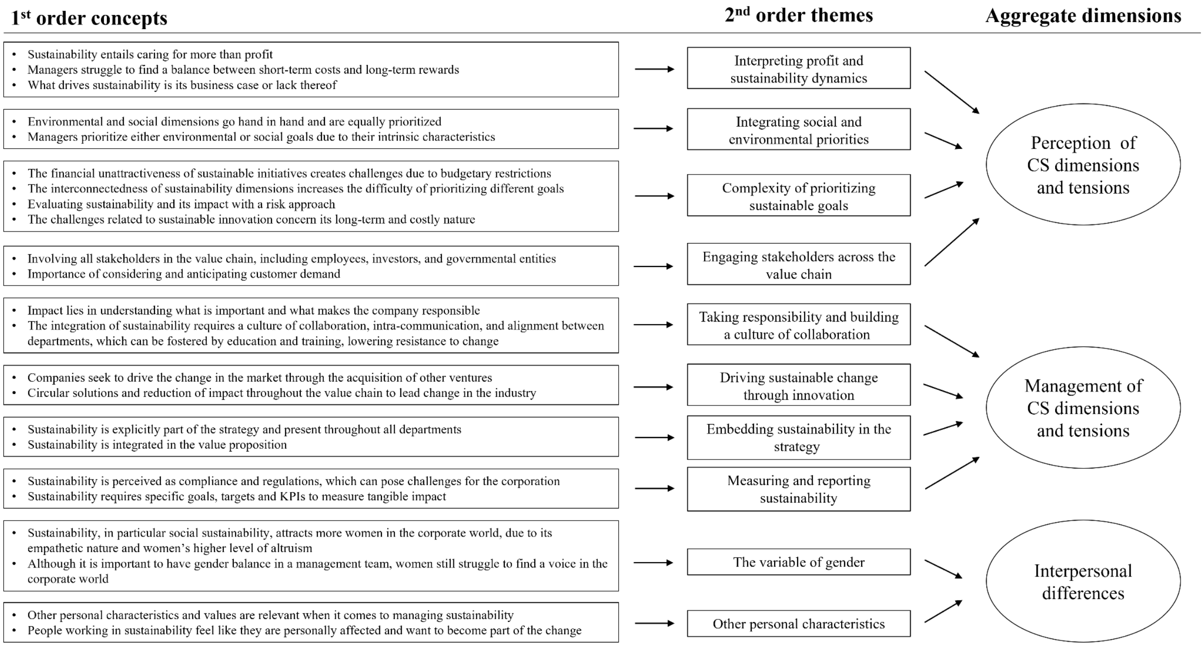

Figure 3. Data Structure

Finally, to answer our RQ, it was fundamental to employ a comparative framework to identify similarities and highlight differences between the two genders. The process of open coding was executed in a transparent and systematic way, i.e. not "cherry-pick[ing] the quotes in the reporting" (Gioia et al., 2013, p. 18), ensuring that the first-order concepts remained informant-centric, nonetheless avoiding the risk of blindly adopting the respondent's view (Gioia et al., 2013). Gender differences thus organically emerged naturally given the employment of an inductive approach, which allowed for an unbiased understanding of gender differences.

3.4. Quality of Research

3.4.1. Quality Considerations

Although some authors have applied quantitative assessment criteria using the concepts of reliability and validity to assess the quality of qualitative research (e.g., LeCompte and Goetz

1982; Kirk and Miller, 1986; Peräkylä, 1997; Bell et al., 2015), Lincoln and Guba (1985) suggest the use of alternative terms tailored to qualitative research, grounded on trustworthiness as the main criterion of evaluation (Bell et al., 2015). The choice of what criteria to apply ultimately depends on the researchers' ontological and epistemological stance – while realist researchers apply the concepts of reliability and validity with no adaptation to qualitative research, interpretivist researchers prefer relying on trustworthiness, consistent with their rejection of an objective reality. Given the constructivist stance adopted in our study, we followed the four criteria outlined by Lincoln and Guba (1985), aiming to ensure its quality and trustworthiness.

Firstly, credibility is presented by Lincoln and Guba (1985) as a criterion paralleling internal validity in quantitative research, referring to the alignment of the results with reality (Bell et al., 2015). There are several actions that qualitative researchers are incentivized to undertake to ensure credibility, such as triangulation, which suggests the inclusion of different investigators to allow for cross-checking data and comparing interpretations (Guba, 1981). Throughout our research process, we followed this advice and sought to cross-check the interpretations of both authors involved in the dissertation (Guba, 1981), by developing separate coding and analyses and comparing them a posteriori. The process of manually polishing the transcripts generated by the two AI tools mentioned above aimed to prevent inconsistencies or inaccurate information from being included, further contributing to the credibility of our process. Lastly, the pilot interview was yet another procedure to guarantee credibility, given its role in preparing us for the subsequent interviews and allowing us to refine our follow-up questions, increasing familiarity with the interview guide.

The second criterion, transferability, concerns the applicability of the findings in different contexts. According to Guba (1981), generalizations must be disregarded given the context-bound nature of social and behavioral phenomena. Therefore, we followed Guba's (1981) advice to qualitative researchers to do theoretical sampling in order to maximize the information collected, as well as to provide thick descriptions of the context of our research, to allow others to make judgements about its applicability to other contexts.

Dependability is introduced as the third criterion for qualitative research by Guba and Lincoln (1994) as a parallel to the concept of reliability used in quantitative research, to ensure the stability of the findings, through a careful auditing approach that ensures complete records of the whole research process (Bell et al., 2015). Our thorough description of the process throughout Chapter 3, in addition to the appendices provided, ensures conformance to this criterion.

Additionally, through the criterion of confirmability, Lincoln and Guba (1985) guide qualitative researchers into seeking objectivity and preventing personal values or theoretical inclinations from influencing the results (Bell et al., 2015). It was particularly vital to employ some measures to ensure confirmability in the gendered comparison of data (e.g., Geiser et al., 2022) in our research, where gender represents a relevant variable. The practice of interviewing across industries, which entails multiple and diverging sources and perspectives, allowed us to validate our findings through the use of triangulation. Moreover, the acknowledgment of our position as researchers and how this role might influence the interpretation of gendered themes was also heavily taken into consideration to avoid biases affected by our pre-existing preferences (Guba, 1981). Practicing reflexivity was especially important when dealing with the variable of gender, as our beliefs, cultural background, pre-existing assumptions, and our own gender could have shaped how we analyzed participant responses. This practice was observed also through active questioning of whether the observed gender differences were genuinely emergent, or they represented a product of our own assumptions. Finally, our approach to involve both authors throughout the whole process, including the data collection and the data analysis, further contributed to ensuring confirmability in our research.

3.4.2. Ethical Considerations

An important consideration of business researchers is to ensure the research process is conducted in an ethical manner (Bell et al., 2015). Thus, throughout our research, ethical considerations were included to safeguard the privacy and anonymity of the interviewees and the companies they represent. Participation was entirely voluntary, and respondents were reminded of their right to pass any questions or terminate the interview at any time. Before initiating the recording and transcription of the interviews, all the interviewees were asked for consent and informed of the use of the data collected (see Appendix 9.4.). Consequently, we can confidently affirm that we ethically conducted our research.

4. Empirical Results

In this chapter, we will highlight the findings derived from the 22 interviews through the use of quotes to substantiate the results. Our empirical results are exhibited below according to the structure outlined in the methodology section (see Figure 3), dedicating a separate subsection to each of the three defined aggregate dimensions – perception of CS dynamics and tensions (4.1.), management of CS dynamics and tensions (4.2.), and interpersonal differences (4.3.) – to answer our RQ.

4.1. Perception of Corporate Sustainability Dimensions and Tensions

4.1.1. Interpreting Profit and Sustainability Dynamics

When it comes to discussing the relationship between economic profitability and environmental and social sustainability, many participants share a struggle with finding a balance between the two opposing time horizons, intrinsic to the different dimensions, given that profitability is traditionally measured with short-term goals, whereas sustainability calls for longer-term time horizons, as argued by Respondent F9:

"*When I started in 2017, we worked out the first set of [sustainable] goals and we did that for 2025. We still haven't approached my first target horizon.*"

Nonetheless, most male leaders perceive that the clashes between these diverging goals only exist in the short-term, ensuring confidently that harmony among them can be achieved, as advanced by Respondent M5:

"*If you think [about] it in the long-term, then I don't see a clash.*"

Additionally, these male managers argue for the need to connect sustainability to its business case, in order to achieve the afore-mentioned harmony, as illustrated by the following quote:

"*We live in a global market economy where money matters still. I mean that's what makes the world go round. And if we cannot connect sustainability to business benefits, [change] won't happen. It's very hard for people to decide.*" (Respondent M4)

In general, when asked about the benefits of sustainability to corporations, men mention exclusively the business case behind it, thus seeing CS as a strategy that can be pursued to "*help create and capture more value, avoid risk, and [decrease] high costs*" (Respondent M7) through better resource efficiency, ignoring the trade-offs and tensions among different goals. Therefore, the positive impact on society and on the climate that comes from embracing a sustainable strategy is either ignored by the male leaders in our sample, or plays a smaller role in their view, as illustrated by the quote below:

"*The biggest challenge is to find good business cases where we can show that there's not necessarily a trade-off between being sustainable or profitable.*" (Respondent M4)

Moreover, great attention is placed by men on the benefits a company gains from being perceived as a sustainability leader in the industry, where positive sustainable performance represents a competitive advantage, a differentiator factor, as illustrated by the following quote:

"*We use sustainability as a differentiator [...]. First we have to understand the investment and the benefits that the project is going to bring, like any company does, but we also have a second look considering the low payback [...]. But it is really important to maintain ourselves as sustainability leaders. And in that sense, I think that's a leverage we pull a lot.*" (Respondent M3).

This view of sustainability leads CSOs to favor projects with shorter payback periods, over sustainable ones, as managers highly value the corporation's positive reputation, and take actions to protect it and further promote it.

Instead, most interviewed women seem more aware of the paradox around growth and sustainability, arguing for the need to change the system, while still recognizing the importance of economic profitability in the equation. Overall, women share a higher consciousness and recognition of the tensions around economic profitability and environmental and social sustainability in comparison to men, as showcased by the following quote:

"*We know we need to earn money today to invest for tomorrow's solution and that is of course also a tricky balance. [...] So of course the economy is extremely important in the equation as well*." (Respondent F2)

Overall, most men highlight the business case for sustainability (seven out of ten) by looking at the issue from a business-driven perspective and linking it to new business opportunities, assigning environmental and social sustainability the same importance as other factors, such as quality and cost. Instead, women describe sustainability as going beyond profitability, demanding sustainability to be part of every decision and representing an imperative:

"*We have a strategy that should be perceived as sustainable, and in every business decision, sustainability should be part of the basis for decisions.*" (Respondent F2)

“*So when we follow up our results, we follow up the financial results and the sustainability results side by side, but I would like sustainability to be even larger compared to the financial impact.*” (Respondent F9)

Finally, some women even note that they need to talk about sustainability projects’ business cases with the sole purpose of mobilizing men in their corporation to support those initiatives, allowing change to happen.

“*If I talk about sustainability not in the world context, but rather how it makes sense for businesses, I think that mobilizes more people [...] because men dismiss sustainability as a topic that is not relevant for them for some reason.*” (Respondent F6)

4.1.2. Integrating Social and Environmental Priorities

From the data collected in the interviews, not only it is observed that women and men differ in their perceptions of the dynamics and relationships between profitability and sustainability, but also within sustainability itself, i.e., in the consideration of environmental and social issues in corporations. Almost all men interviewed (nine out of ten) mention that environmental sustainability is inevitably prioritized, as it appears to be more easily understood and tangible, and it allows to set clear targets and measures of impact. In particular, within this area, decarbonization is ranked first among the different priorities, as it presents “*clear business opportunities*” (Respondent M2), is easy to understand, and “*showcases clear KPIs*” (Respondent M6). As a consequence, social sustainability is perforce left behind, as showcased by the following quote:

“*[It’s] more challenging to work with the social question [... because] climate and green questions are more acceptable and it’s easier to explain when you can measure it on the agenda for companies and because these issues represent low hanging fruits.*” (Respondent M8)

Instead, although women admit that “*environmental factors are more linked to business value*” (Respondent F9), they recognize that social values are foundational and underlie the whole value system of companies. Therefore, although they might not always be “*top of mind for employees, leaders need to make an extra effort to explain what they mean and why they are important*” (Respondent F3). Indeed, women explicitize the need to “*go beyond the green aspects*” (Respondent F7), suggesting going further than environmental compliance:

"*It's extremely important for us that [social issues] are taken care of and that we follow all rules, but also do even better.*" (Respondent F8)

Overall, women suggest a more holistic approach to sustainability, which includes tackling both environmental and social sustainability-related issues together, as illustrated below:

"*[We need to] ensure that our supply chain is as sustainable as possible, making sure that the working conditions are good, and making sure that the environmental impact is as little as possible [...]. I think those two topics are the most important.*" (Respondent F4)

4.1.3. Complexity of Prioritizing Sustainable Goals

When asked about the relationship between the different goals, most men appear confident about being able to prioritize them and achieve the perfect alignment between the CS dimensions, also by analyzing the materiality of different goals and following up on the most urgent issues. These interviewees appear either not aware of the intrinsic conflicting dimensions of the sustainability dimensions, in particular for the trade-offs between social and environmental goals, or opt for alternating between different goals based on the shifting needs of corporations, as argued by Respondent M4:

"*[It's important to] understand that you also cannot always achieve all three perspectives at once. Sometimes you need to go a little bit more to protect the people. And sometimes you need to make a concession and say we need to go for the planet here.*"

Moreover, only men hint at the shareholder-primacy view, arguing for the need to show the business case of sustainability not to violate the fiduciary duties they owe to investors. As a respondent pointed out, this can be the case because "*when it comes to money and investments, companies are not interested in sustainability*" (Respondent M8). As a consequence, given the fact that sustainability projects do not have attractive paybacks due to competing resources and budgetary restrictions, male leaders tend to prioritize different activities that might present a higher return but lower impact in terms of environmental and social sustainability.

More in depth, roughly half of the men interviewed mention the fact that the challenges related to sustainable innovation concern its long-term and costly nature. According to them, the issue behind innovating for a sustainable business revolves around low returns on green innovations, resulting in increased costs, and a strategy that needs commitment of numerous years from the top management and employees:

"*The big thing here is the cost, because a lot of sustainable innovation is not price efficient yet at large scale*" (Respondent M6)

"*[There is a] dilemma [that] requires chang[ing] the mentality with people and in the companies. If you talk about climate change, it's not this year, it's 2030-2040-2050. So people will say "but I cannot commit to something that is happening in 10 years*". (Respondent M8)

Instead, women show a more comprehensive perspective of sustainability, not only focusing on the financial dilemma, but suggesting that the three areas – namely environmental, social, and economic – should be treated together, given their interconnectedness and conflicting nature. Moreover, most of them are aware of the clashes between the goals, especially those between the social and environmental dimensions, which are instead ignored by men.

"*Sustainability is complex. So if you don't perceive any clashes, you are not taking this seriously. [...] We need to really focus on all sustainability issues, at the same time. Today's and tomorrow's problems are complex and wicked, there is no simple solution. There are complex solutions. [...] We need to focus on all aspects of sustainability to balance the complexity.*" (Respondent F2)

Nonetheless, both men and women agree on the need to connect targets to remuneration, through novel incentive schemes that account for sustainability goals, to have employees actually commit and see a change in the market.

Finally, to tackle the complex nature of sustainability and to calibrate the different diverging priorities of corporations, several men (four out of ten) referred to the role of risk, and the use of a risk-based approach. In contrast, only one woman from the interviewed sample mentioned this method, highlighting its ability to add value for society as a whole, rather than solely for financial purposes. The interviewed men suggest that to understand what should be prioritized when strategizing between different goals, leaders should look at all the risks faced by companies, including the assessment of the risks related to undertaking sustainable activities, as argued by Respondent M5:

"*It's all about a risk-based approach. We look into where the risks are and what leverage we have to address them and how we engage and manage those risks.*"

4.1.4. Engaging Stakeholders Across the Value Chain

When asked about which stakeholders are considered in their decision-making, male leaders mention mostly the need to involve investors and the financial community, as well as the group executive management and the board, as they believe these players need to be in line with them to achieve progress:

"*Adding what are the expectations from the business intelligence point of view, what do the investors say? What does the owner say? What would be smart from a business point of view?*" (Respondent M2)

Moreover, customers are also considered to be relevant, given their direct role in the company's profitability. Men perceive the increasing customer demand for sustainable solutions across industries as a strengthening argument for a business case in sustainability, allowing to speed up the company's transition. This concept is showcased by the following quotes:

"How quickly we can move depends on the customer in many respects" (Respondent M2)

"*[We are] able to pursue sustainability because there is the business case, thanks to the interest of customers. [...] If you would look at a different operating industry or a different company where the customer does not have that expectation, maybe the business case wouldn't close. But for a company like where we are, where our customers actually rely on us to do the right thing, then we see a positive business case.*" (Respondent M5)

Instead, when asked about the role of customers, women share the view that companies need to be more ambitious than customers with respect to their sustainability demands, showing clients that sustainable issues are material for them and can be a way to raise the quality for them. To achieve such change, they suggest that companies need to work together with clients and protect them from increased costs derived from becoming sustainable, as illustrated by Respondent F7:

"We're always speaking with clients [...], it is all about getting clients informed and working to make these things attractive as products, both financially and also from a sustainability point of view. So it's a lot of [...] convincing the clients that these concerns are material."

In general, women mention a broader spectrum of stakeholders, in numerous sectors, that they consider and engage with regularly as leaders. In particular, employees, who should be engaged, provided with clear goals, and even included in setting targets, local communities in the value chain, without discriminating against minorities, the government, and the financial community to invest in infrastructures supporting the corporation's sustainable journey.

Finally, women and men agree on one aspect: to be able to attract talent, companies nowadays need to be sustainable, as employees expect their employer to be engaged in such positively impactful activities.

4.2. Management of Corporate Sustainability Dimensions and Tensions

4.2.1. Taking Responsibility and Building a Culture of Collaboration

Overall, participants highlight the importance of companies to acknowledge their impact and take responsibility for their actions, agreeing that only by understanding and implementing what is really important can a company become a truly responsible business partner, employer, and buyer, and create positive impact.

"*What took us here isn't what's gonna take us into the future. As a society, we have created lots of good stuff, by creating lots of bad stuff. The good stuff is obvious to everyone, the bad stuff has sort of accrued. Either we didn't understand that it would become a problem or we simply ignored it, in benefit of the good stuff that we had sort of achieved.*" (Respondent M7)

However, the same respondents underline that a lack of knowledge about sustainability or misalignments within the company can create barriers to understanding what is important, suggesting the need for a culture of collaboration, efficient intra-communication, and better alignment between departments, also in terms of language. In particular, women bring up the importance of collaborating and forging partnerships within the company, "*so that everybody has knowledge and can contribute*" (Respondent F9), guiding their "*transformation journey*" (Respondent F6), "*visualizing and inspiring all employees*" (Respondent F5).

Both categories of respondents then agree on the influence of the commitment of the board and top management on the performance of the company. Indeed, resource allocation is a function of the commitment from the two actors, who decide on the involvement of the company with sustainability. Furthermore, the tone from the top, especially from the CEO, communicates to the rest of the workforce and to other stakeholders the importance attributed to sustainability topics.

Additionally, women highlight the importance of learning to work bottom-up in addition to top-down, to make each employee consider sustainability in their day-to-day activities and decision-making, realizing how they are contributing to the goals set by the organization.

"*I've realized in the past few years that we also need to find a way to work bottom up. So we need to find a way to make each individual who works at our company think about sustainability, and work from the grassroots up instead. And for that reason, it's highly important to have clear values. [...] It has to do with driving positive change, setting clear goals, and making sure to engage people to do the work.*" (Respondent F9)

Furthermore, when comparing men and women, other differences in their approaches to the topic are observed. It is clear that when contemplating solutions for such a wicked problem, men focus on the company itself, while women express the need to use the corporation's power and voice to bring attention within the industry to sustainability issues, facilitating and mobilizing change in the whole market. This divergence is exemplified by the following quotes:

"*And so this is what we are working heavily on is, to try to understand what does it mean to go from being part of the problem to being part of the solution **for us**.*" (Respondent M7)

"*The impact we can have beyond our company is so much bigger than the impact within our company. It's very much about **how we can leverage change in society**.*" (Respondent F12)

Moreover, women leaders highlight that the transition called for by society and the planet should be just, as "*no one should be left behind*" (Respondent F2). This also means influencing and "*including the hard-to-abate sectors [in the transition], because they are the ones that need the most help*" (Respondent F7).

Thus, while men suggest that the transition should happen within the company, women imply that they take advantage of the large size and power of their organizations to promote a broader impact in the whole market, including stakeholders as well. The latter can be achieved with a holistic perspective on sustainability, "*focus[ing] on all sustainability issues at the same time*" (Respondent F2).

Finally, apart from the differences revealed in the perceived role of the company in promoting a transition in the market, divergences regarding internal communication emerge as well, with women and men disagreeing on how to foster a new culture promoting a sustainable transition. Indeed, the communication style employed by men diverges between the different departments and employees, highlighting the need for "*adapting depending on the context*" (Respondent M2). Instead, women suggest that "*everyone [should] understand that the transformation needs to happen now, not tomorrow (in the ecosystem)*" (Respondent F2), underscoring a need to *"align the language within the company"* (Respondent F11) to spread a sense of urgency to all employees. Several women highlight the role of leaders in breaking down the CS strategy and translating the goals for all the departments to support and fasten employees' learning journey, given that *"time is ticking"* (Respondent F8).

4.2.2. Driving Sustainable Change Through Innovation

Regarding the respondents' personal approaches to enabling and facilitating a sustainable transition in the corporation, both gender categories advocate the possibility of investing in and acquiring start-ups, as they "*provide impact while being a cost-efficient alternative*" (Respondent M6), and can aid the firm in overcoming large technology knowledge gaps within sustainability.

Nonetheless, when comparing the two gender groups, men mention that in order for companies to be able to contribute to innovation, models and frameworks to measure impact in a different way need to be created, so that the new value generated can be translated into financial utility as well, as illustrated by the following quote:

"*We can contribute in a very meaningful way in the sense of how do we create models or frameworks for measuring impact and evaluating impact so that you can bring it back into models that businesses understand. And when you measure impact, how can you translate that into a financial value? Because that's when it really can make a difference.*" (Respondent M7)

Not only are women more engaged in the topic – almost all women contribute to the theme, while only a third of men do – but they also recommend distinct strategies. In particular, women advocate for the promotion of circular solutions and services, paired up with the need to improve the durability of products, as suggested by Respondent F2:

"*We believe that a circular business model, both how we sell and use vehicles, but also how we design them, will impact and make us much more resource efficient than today's linear way of thinking, where we buy something and throw it away.*"

Moreover, women describe once again the view of a broader solution, which positively impacts not only the company, but also society and the planet. Given the large size of the sampled companies, according to the respondents, their power and influence should be used to push the boundaries of the market and drive positive change for everyone. In particular, these companies have the possibility to increase the scalability of sustainable solutions, "*radically transforming the business*" (Respondent F1).

"*I can help to guide how our company and our technology and our industry ecosystem can really be working together to build that resilience and to be able to translate that to positive impacts for both society and the planet.*" (Respondent F10)

Finally, women also highlight the importance of continuous improvement, complementing radical innovations, to achieve a sustainable transformation in the company.

"*We're an industrial company, it's not as strange that continuous improvement is an integral part of how we work already, so it's quite easy to apply it also to other issues, not only when you make the motor or track, but also when you work on other issues linked to sustainability, for example.*" (Respondent F3)

4.2.3. Embedding Sustainability in the Strategy

In order to integrate sustainability into the strategy of the firm, most of the sustainability managers interviewed agree that the sustainability department should fall under the strategy umbrella, to facilitate the integration of sustainable practices in the overall business strategy, allowing it to reach all employees regardless of their area or function. In particular, many of the respondents describe sustainability as being core to the business and tightly integrated in the firm's value proposition, embedded in the foundational values of the corporation and well-aligned with the mission statement, as exemplified by Respondent F12:

"*Sustainability [is] at the core, so we want sustainability to be integrated in all the different aspects of our operation. So the overall business strategy is that sustainability is at the core, it should be integrated in everything that we do.*"

Nonetheless, most women note that sustainability shifted from being a contained scope in the firm to being embedded across the whole company and becoming part of every business decision, differently from the past, as the quote below illustrates:

"*What I think the role of the CSO today is and where it has really evolved is kind of moving from that siloed subject matter expertise. It is very much about helping to both lead and drive change for really the resilience of the company and so I think that's an important kind of evolution in the role, whereas 10 or 15 years ago there was an almost contained scope within the company, it was sort of like one small group of a team would take care of some of these aspects. I'd say primarily my role is to help embed sustainability and corporate responsibility across the company*." (Respondent F10)

Finally, some male leaders report that a sustainable strategy was added as a tool to create and capture value for customers, rather than CS totally overturning and radically changing the strategy of the firm, as illustrated by the following quote:

"[It's the] approach we have always had, but now we have the sustainability flavor on top of it." (Respondent M2)

4.2.4. Measuring and Reporting Sustainability

For many of the respondents, sustainability can be interpreted as regulations and compliance. On the one hand, male leaders share a rather negative personal opinion on the upcoming European directive on CSRD in Sweden, believing that reporting sustainability causes drainage in resources from sustainability practices, represents a burden, and does not incentivize managers to act further than compliance. These perceptions of men are exemplified by the following quotes:

"*Sometimes for me it becomes a burden in a way that we need to stop doing what we actually have passion for just to put timing into documenting and reporting the actions.*" (Respondent M5)

"*The financial team and the lawyers [within the company] don't want to move out of the scope [of compliance].*" (Respondent M10)

On the other hand, women show positive attitudes toward legislation and do not think compliance hinders companies from exploring more ambitious and sustainable solutions.

Instead, they suggest that it is possible to abide by the highest standards, not solely complying with the minimum ones set out by the law, as the quotes below demonstrate:

"*Although CSRD has set other stuff back for us, it also definitely has worked as some type of wake up call that I think is positive for us, because now it's not just "We do what we have to do and a little bit more", now it's "We have to do all of this". And because I believe in sustainability, I think that's good.*" (Respondent F8)

"*Sometimes I get asked "Is this a legal requirement?" And I reply "No, but as we do responsible business, we will do this." It's not enough just to follow the law.*" (Respondent F3)

Sustainability can also be interpreted as measurements and targets according to the respondents, as it requires specific goals and KPIs to measure tangible impact. All the men in the sample convene that sustainability needs to be measurable, because targets drive the strategy of companies. Therefore, as the environmental side of sustainability is easier to measure and progress can be properly tracked, it ends up being prioritized. In fact, it presents readily achievable goals that can be smoothly added to the financial system. In particular, they highlight the ease of working with climate and decarbonization, as remuneration can be linked to these targets with low effort, and consider it harder to work with social targets, as "*actions cannot be quantified*" in this area (Respondent M5).

Nonetheless, it is also highlighted by one male respondent that it is common for organizations to showcase reductionist behaviors, optimizing for narrow outcomes. Hence, in most cases, the sum of the goals does not lead to a common wide goal, causing "*things [to] fall out and attributing [responsibility] is really difficult*" (Respondent M7). Therefore, he suggests that this common approach to sustainability might not be ideal to achieve a sustainable transition.

Instead, female respondents focus on the importance of setting long-term, clear, and ambitious goals, which entail the inclusion of workers in the business units in the process of defining them, as a bottom-up approach is key for ensuring a correct translation of the goals on the ground. In addition, although women acknowledge the fact that environmental factors tend to be more linked to business value, they remark the importance of setting and following up on social goals, which are more foundational, but nonetheless vital to be considered.

Finally, both gender categories mention adhering to the Science Based Targets Initiative (SBTI) as one of the most vital targets to have approved in corporations, as they represent a clear guide on how to measure climate emissions and a signal that the firm is concretely taking action to reduce its negative environmental impact, as showcased by the following quote:

"*SBTI is an initiative on how to measure and calculate companies' climate emissions – instead of everyone finding our own way of measuring [emissions], SBTI guides us in how to measure [emissions], and prove if our way of calculating [them] is correct. Thereby, we can say that we measure our climate emissions based on science based target initiatives, a stamp that we know what we're doing. We were the first in our industry to get our science based target climate emissions target approved, and thanks to that we had clear set targets.*" (Respondent F2)

4.3. Interpersonal Differences

4.3.1. The Variable of Gender

As explained in section 3.2.2., the variable of gender was only revealed at the end of each interview. When confronted with the question regarding the role of gender in the management of CS (see Appendix 9.3.), the respondents share the belief that men benefit from an advantage: as most top executives and members of the board are men, they are more likely to listen and resonate with what other men say, resulting in women struggling more and being perceived as tokens and activists, thus increasing the difficulty of promoting decisions favorable to CS development. In addition, they highlight that lack of mentorship and sponsorship for women worsens this existing situation.

Another theme that arose in the interviews is the imbalance between genders in CS careers, with both men and women noticing throughout their professional experience an overrepresentation of women in this field, as opposed to men, who some respondents consider to dominate "money-making" careers.

"There are definitely more women [in sustainability], and there's more women that understand the importance of this" (Respondent F8)

When asked about the reason behind it, the participants refer to the empathetic and caring intrinsic features of sustainability, which are complemented by women's values, such as altruism and empathy. Sustainability is then perceived as a feminine issue, which oftentimes is dismissed by men, who do not see its materiality, as illustrated by the following quote:

"W*omen just care, like they just care about a lot of things, other people, the environment. Women just care more*." (Respondent F8)

Instead, female interviewees believe that if men decide to pursue careers in sustainability, it is because they understand that it is also valuable for the business' profitability, and usually start working within CO2 reduction and climate topics, where the targets are easier to quantify and measure, as argued by Respondent F2:

"*When sustainability becomes more business critical, it's when men get interested.*"

In addition, it is highlighted by both genders that women are especially interested in societal issues and easier to work with when it comes to social sustainability, as they "*understand the people-side of the business.*" (Respondent M5)

"*Women are more interested in societal issues and what happens in society, while men focus on themselves and what impacts them as people.*" (Respondent F3)

4.3.2. Other Personal Characteristics

Despite most interviewees admitting that gender and its related values are relevant variables to analyze in the context of sustainability, some male respondents believe that other interpersonal factors, excluding gender, influence the management of sustainability, such as differences in values fostered by each person's upbringing, education, and culture, as displayed in the quote below:

"*I wouldn't say it's really gender related, it's more about values, the way you're raised and what you believe in. Gender doesn't really matter in my opinion.*" (Respondent M3)

Despite the differences encountered between the genders, all sustainability managers in our sample revealed that the motivation behind their decision to start a career in CS lies in a strong willingness to contribute to positive change and have a role in facilitating sustainable development. Their choice is motivated by a wish to balance out the limited impact that an individual alone can bring, as revealed by Respondent F8:

"To me it just feels like it's what I care for, it's what I want to work with. I want to be a part of the real change. I think the real change comes from corporations because individual people can only do so much."

5. Analysis

This chapter will present the analysis of our findings, following the empirical results presented in the previous section (see Chapter 4), structuring them according to our theoretical model presented below (Figure 4). In order to facilitate the analysis of the data collected, the RQ was divided into two subquestions. Thus, in section 5.1., we will answer subquestion 1 (*How do gender differences influence the perception of CS tensions?*), drawing the connection from the left-hand side of the model to the center of the model. We will proceed to section 5.2., where we answer subquestion 2 (*How do different perceptions influence the management of CS tensions?*), drawing the connection from the center to the right-hand side of the model.

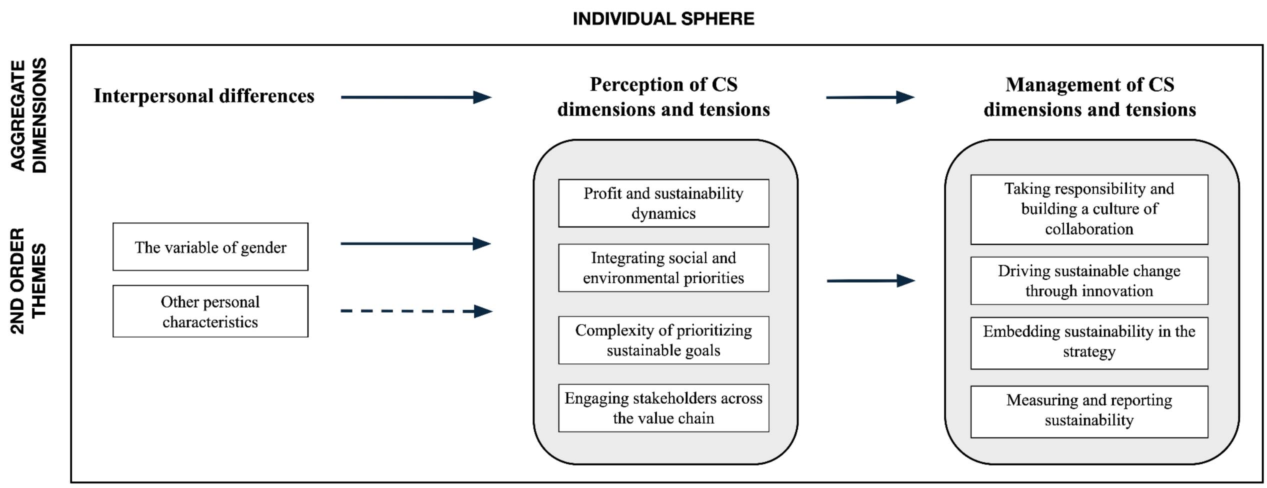

Figure 4: Process of Perception and Management of CS Tensions

5.1. How Do Gender Differences Influence the Perception of CS Tensions?

In order to answer the first subquestion of the study and evaluate the impact of gender on the perception of CS dimensions and the implicit tensions between them, this section was divided in two. First, we will analyze the respondents' perceptions of CS tensions, which we observed throughout the interviews (5.1.1.), and then we will proceed by examining their personal reflections on the role of gender and sustainability (5.1.2.), evaluating both subsections with respect to the existing literature.

5.1.1. Diverging Perceptions of CS Tensions

The study shows that men tend to perceive that clashes between the sustainability dimensions only exist in the short term, arguing for the business case of sustainability to achieve harmony in the long term, i.e., to show the economic materiality and rationale for CS practices in the company. In contrast, women show a higher recognition of the tensions between economic, environmental, and social dimensions, highlighting the interconnectedness of the three areas as an argument for approaching them concurrently.

The differing perceptions between the two categories of interviewees can be analyzed through the lens of the literature on CS tensions, which presents the instrumental and the integrative views (e.g., Carpenter and White, 2004; Hahn et al., 2015; Joseph et al., 2018; Gao and Bansal, 2013, Bansal, 2002; Smith and Lewis, 2011). The former, which prioritizes the economic dimension and excludes situations where tensions between the dimensions arise (Hahn et al., 2015), is aligned with the discourse of the male leaders in the study, who primarily see social and environmental initiatives as means to enhance the company's profitability. This perspective underscores the business case for sustainability (Salzmann et al., 2005), a viewpoint displayed by the men in our sample, who perceive CS as a source of competitive advantage. Conversely, the latter logic refrains from prioritizing any dimension over the others (Gao and Bansal, 2013), and is reflected in women's holistic approach to sustainability in which every dimension is equally prioritized and simultaneously pursued. Moreover, the integrative perspective puts great emphasis on the acknowledgment of the existence of tensions, which Hahn et al. (2015) theorized as the first step to effectively approach sustainability, a behavior notably displayed by the women interviewed, who showcase greater awareness of the tensions in comparison to men.

Furthermore, the study highlights differences in how female and male leaders perceive and prioritize social and environmental dimensions. The men in the sample show a strong predilection for environmental issues, given their tangibility that allows for setting clear targets, and focus particularly on decarbonization in their company's sustainability journey, due to the clear business opportunities it provides. Instead, although female respondents recognize the importance of setting environmental goals, they consider social values as foundational to sustainability, revealing once more a holistic approach to sustainability. Even though this difference in the prioritized dimensions within sustainability represents a novel finding unprecedented by literature, it can be linked to the value of universalism (Schwartz,

2012) which encompasses concerns for the welfare of society and the protection of the environment, highlighting social justice, tolerance and equality as main principles. Our research reveals that women’s actions showcase higher levels of universalism than men's, which is consistent with the findings of Schwartz and Rubel (2009) and Adams and Funk (2012). The latter performed a study revealing that female Swedish directors prioritize universalism more highly than their male counterparts, in line with our findings.

Existing literature has identified differences in the performance of male and female leaders concerning sustainability, with women showing greater propensity to enforce ethical conduct and to initiate environmentally friendly initiatives (Kassinis et al., 2016) compared to their male counterparts. However, the underlying reasons for these disparities remain closely tied to gender-related values, where women are described as more stakeholder-focused and long-term oriented than men (Glass et al., 2016; Matsa and Miller, 2013; Silverman, 2003). Our study reinforces these assertions, as the women in our sample refer to a broader spectrum of stakeholders, including employees and local communities, in contrast to men, who focus mainly on investors and other financial actors, given their shareholder-primary view and perspective on sustainability as primarily a business case. These differences can also be tied to the holistic approach more commonly demonstrated by women, compared to men, shedding new light on the role of gender in the context of sustainability tensions.

Overall, our findings offer novel insights into the literature on organizational attention. While ABV effectively describes how managers allocate their *focus attention* among different issues, it falls short of addressing how bounded attention operates in the context of tensions and conflicting interests. However, our findings demonstrate that male and female managers focus their attention selectively to reconcile the CS tensions differently, providing a deeper understanding of how bounded attention influences decision-making in the sustainability context, specifically addressing the trade-offs between social, environmental, and economic goals. On the one hand, male *players*, through their specific skills, beliefs, and values (March and Olsen, 1976), influence the firm’s attention by channeling and distributing stimuli (Ocasio, 1997) toward economic profitability, only perceiving existing trade-offs among the three CS dimensions in the short term. Therefore, as the male managers in the sample show a low degree of awareness of the inherent CS tensions, the organizational attention of their companies is not focused on these conflicts. On the other hand, female *players*’ *focus* *attention* promotes a high awareness of the tensions and a perception where conflicts exist in the long-term.

5.1.2. The Perceived Role of Gender in Sustainability

The relationship between gender and sustainability has been explored in literature not only to contribute to the understanding of the two dimensions (Norgaard and York, 2005) but also because women have been disproportionately affected by the current climate crisis with respect to men (Wangari et al., 1996), providing them with "unique first-hand experiences of environmental problems" (Norgaard and York, 2005, p. 507). Therefore, to understand participants' perceptions and personal reflections on the relationship between gender and sustainability in the research as well, the variable of gender was disclosed in the concluding remarks of the interviews (see Subsection 3.2.2.), where the respondents were explicitly questioned about their opinions on the matter. Although the majority recognizes the relevance of relating gender to sustainability management, some male respondents dismiss it, arguing instead that other personal differences affect the perception and management of CS tensions, such as variance in culture, education, and upbringing. However, these findings are a reflection of the interviewees' personal opinions, which are influenced by biases and stereotypes on gender, and are not in agreement with the existing literature on the topic, which has proved that gender differences influence, among others, firms' CSP (e.g., Kassinis et al., 2016; Glass et al., 2016; Bosone et al., 2022; Bear et al., 2010; Bannò et al., 2023; Isidro and Sobral, 2015; Harjoto et al., 2015; Hafsi and Turgut, 2013). As such, the widespread opinion among men in the interviewed sample openly contrasts with literature extensively relating the two topics and proving the existence and relevance of this relationship (e.g., Hoobler, 2018; Tichenor, 2022; Norgaard and York, 2005). Given that other personal characteristics, apart from gender, are deemed relevant by a significant portion of the respondents, they are included in the model (see Figure 4), but do not represent the primary focus of the research.

Finally, the interviewees' reflections on gender and sustainability included a general perception of an overrepresentation of women in sustainability careers, with the majority of female respondents considering it stems from the empathetic nature of sustainability, consistent with women's values of altruism and empathy (Gilligan, 1982; Glass et al., 2016). Parallelly, women report believing that men are generally moved by materiality and tend to commit to sustainability when they perceive its business opportunity, in line with literature suggesting that socialization processes foster autonomous and individualistic values for men (Gilligan, 1982; Glass et al., 2016). The findings are additionally in agreement with Schwartz and Rubel's (2009) research showcasing that compared to men, women assign greater importance to values related to universalism, encompassing concerns for society and nature.

5.2. How Do Different Perceptions Influence the Management of CS Tensions?

As theorized by Hahn et al. (2015), leaders' distinct acknowledgments of the existence of the inherent tensions between the three CS dimensions precede the deployment of differing strategies. Thus, on account of the fact that gender plays a role in influencing the perception of CS dimensions and tensions as exhibited in Section 5.1, with women portraying a higher degree of awareness than men, we believe that this divergence impacts the management of said tensions as well. In fact, the findings exhibited in Chapter 4 led us to theorize that female and male leaders differ in the strategies employed to govern and tie the three sustainability dimensions, as elucidated by the arrow that links the central part to the right hand side of the model (see Figure 4).

In light of this, to respond to the second subquestion of the research problem "*How do different perceptions influence the management of CS dimensions and tensions?*", the following section has been divided into four themes: a new culture to achieve sustainable development (5.2.1.), the role of innovation to pursue sustainability (5.2.2.), engaging with sustainability compliance (5.2.3.), and sustainability at the core of strategic decision-making (5.2.4.).

5.2.1. A New Culture to Support Sustainable Development

Both categories of respondents agree on the importance of acknowledging the corporation's duty to become a responsible organization and create a positive impact. Nevertheless, they recognize that existing deficits and misalignments about sustainability represent a barrier to sustainable development. Therefore, the solution advanced by the interviewees is to forge a new culture of collaboration, intra-communication and alignment within the company around sustainability.

In line with the values that are attributed to men, such as a strong individualism and autonomy (Glass et al., 2016), this category of interviewees believes that the transition toward a sustainable development should happen within the boundaries of the firm. Instead, women mentioned the significance of collaborating and forging new partnerships internally and externally within the company. Additionally, our paper also offers novel insights regarding the role of customers. While women believe in the importance of collaborating and educating customers to increase their ambition levels, driving towards sustainable development, men showcase a reactive approach to customer demand for sustainable solutions, disregarding the role of cooperation and simply accepting the existing demand as a strengthening argument for the business case of sustainability. This is consistent with Gilligan's work (1983), who highlighted how women tend to care for a broader network of relationships, due to positive rewards for altruistic behavior. Moreover, reinforcing Schwartz and Rubel (2009), women's vision showcases a higher degree of universalism (Schwartz, 2012), promoting a just and inclusive transition for society as a whole and the planet, and overall a broader impact on the whole market, including all stakeholders (see Subsection 5.1.1.).

Findings that do not have a precedent in the literature arose as well: divergences among genders regarding the role of internal communication to foster an innovative and sustainable culture were observed. Men suggest that the communication style should be adapted across departments, while women advocate for the use of inclusive language and overall alignment within the company to diffuse a sense of urgency to accelerate the transition. This latter result is coherent with the findings presented above, which showcase that women prefer an inclusive and more holistic culture and strategy.

Finally, in order to promote a novel culture and for change to happen de facto, respondents convened that both the TMT and the board need to be committed to sustainable development on a personal level. This confirms UET, which illustrates that the attention they pay to organizational issues is a result of, inter alia, their values (Cho and Hambrick, 2006), which not only affect their interpretation of situations (Weick, 1979), but most importantly strategic choices and ultimately organizational performance (Hambrick and Mason, 1984).

5.2.2. Approaches to Sustainable Development

Male participants suggest that to tackle the wicked problem behind sustainable development, companies can contribute by finding new measures to evaluate impact, such as new models and frameworks that allow for the new sustainable value generated to be translated into financial profitability. This is in line with the male tendency to pursue the business case behind CS practices and evaluate their materiality through a risk-based approach. Additionally, it was found that male leaders value tangible and measurable results more than their female counterparts. As a consequence, and in line with the diverging prioritization of sustainability goals between genders (see Subsection 5.1.2.), male leaders show a tendency to prioritize the environmental dimension of sustainability over the social one, as it presents clear KPIs and targets.

Although these findings represent novel discoveries that have no precedent in the literature, they are coherent with men's robust value of competitiveness (Glass et al., 2016): in fact, as men in the study perceive sustainability as a source of competitive advantage, it is easier to compete on tangible data provided extensively by environmental sustainability, rather than soft targets, such as those pertaining to social sustainability. It is worth noting that there exists an issue with this approach regarding organizations showcasing a reductionist approach and optimizing for extremely narrow outcomes, i.e., "breaking issues down into component parts that can be isolated and measured" (Menkes, 2011). Indeed, even if sustainable impact could be extensively measured in targets, as suggested by the male participants in the study, there is the risk that the sum of all goals does not lead to an overarching objective that integrates all three areas of sustainability, hindering from uncovering the solution to this wicked problem (Menkes, 2011).

However, the men in the sample note that it is not always possible to find a competitive business case for sustainable projects, due to the long-term and costly nature of sustainable innovation, which often offers low returns and long payback periods. Their risk-based approach to CS leads them to prioritize projects with short paybacks, low risk, and high attractiveness from a financial perspective, but that present a lower positive impact in terms of environmental and social sustainability.

Overall, their tendency to pursue the material issues of sustainability and its business case reflects the low level of awareness of the existence of tensions among the three dimensions of CS. This leads them not to aim to solve the paradox, but rather seek unique and single strategic responses addressing different areas (Hahn et al., 2015). This modus operandi, which can be assimilated into opposition strategies (Joseph et al., 2020) is not usually preferred, but can still lead to positive outcomes through synergies created by maintaining the paradox (Clegg et al., 2002).

Instead, women advocate the use of circular solutions and the improvement of durability. This represents a novel result that does not find a precedent in literature. However, it is in line with Schwartz' and Reubel's (2009) cross-cultural study on universalism, which detected that women give inherently greater importance to universal values than men. Moreover, it is also in line with literature on gender and CSP, which proposes that women's specific characteristics and values lead to greater social and environmental responsiveness (e.g., Kassinins et al., 2016), such as the implementation of circular solutions. Women's strategy to drive sustainable development through circularity and durability shows their willingness to gear environmental protection and sound social performance (Kassinins et al., 2016) and their great engagement in sustainable projects (Bannò et al., 2023), which further reflect their strong universalism (Schwartz and Reubel, 2009). Finally, while mentioning circularity, durability, and the importance of continuous improvement to complement radical innovation, female TMT members, once again, include numerous stakeholders in the transition.

The characteristics of female leadership mentioned above are symptoms of a strategy that entails a more holistic and broader view, that positively impacts not only the corporation, but also society and the planet. Such strategy originates from their integrative logic to CS tensions (Gao and Bansal, 2013), as women consider the three dimensions equally significant, pursuing them simultaneously (see Subsection 5.1.1.). In fact, they abstain from prioritizing one dimension over another, but instead attempt to meet divergent needs and demands, through the use of resolution strategies, implemented to solve the CS paradox (Joseph et al., 2020). Particularly, women adopt a bottom-up approach to ensure a clear translation of the goals to all employees, in line with synthesis strategies, described by Joseph et al. (2020) as "concurrently meet[ing] both ends of the tension by transforming the sustainability paradox into more manageable components" (p. 11).

5.2.3. Engaging with Sustainability Compliance

Male and female sustainability managers in the study differ in terms of attitude toward regulation and compliance, whose relevance has been amplified due to the mandatory compliance to CSRD in Swedish large corporations starting in the fiscal year of 2025. A novel finding was observed in the paper, such that men view regulations as a burden and a boundary that keeps corporations from acting further than the standard contrasting women, who do not believe that compliance hinders the company from exploring more ambitious solutions, but instead motivates the possibility to go beyond it. In particular, they believe that if the TMT showcases a low level of ambition when it comes to sustainability, such as performing greenwashing activities, compliance encourages and aids top executives to adhere to the mandated standards and move toward veritably sustainable solutions. Alternatively, if the TMT presents a high level of ambition, observing the highest standards in the industry, compliance can aid motivating employees to move toward a business model that is highly sustainable not only from an economic perspective, but also in social and environmental terms too. These two alternatives work according to UET, as the TMT plays a fundamental role in directing the strategy of the company and its organizational performance (Hambrick and Mason, 1984). Therefore, according to the female respondents, compliance can be used to either get top executives on board to promote a sustainable strategy, or to motivate employees to abide by the highest standards, catalyzing sustainable development.

It was also observed that concerning compliance, women in the study tend to set long-term and ambitious goals, involving stakeholders, and focusing on social sustainability to a higher extent than their male counterparts. Although not described in literature before, these characteristics are in line with the proposition advanced earlier on that women are more long-term oriented than men (Glass et al., 2016; Matsa and Miller, 2013; Silverman, 2003), more stakeholder-focused (Glass et al., 2016), and show a more altruistic and caring behavior (Gilligan, 1983).

5.2.4. Sustainability at the Core of Strategic Decision-Making

Most respondents, regardless of their gender, agree that in corporations, the sustainability department should fall under the strategy umbrella, to allow for a better integration of sustainable initiatives in the overall business strategy. These findings can be related to Ocasio's (1997) theory on organizational attention, which states that the attention and relative importance attributed by the leaders in the firm toward sustainable development influences and is reflected in the strategy embraced by companies (Ocasio, 1997; March and Olsen, 1976). Therefore, as the sustainability managers in the study wish to promote sustainability, due to both their high interest and knowledge in the matter, their beliefs and values affect the firm's attention to such themes as well (March and Olsen, 1976; Hambrick and Finkelstein, 1987), leading to sustainability being embedded in firms' key strategies.

More in detail, this paper shows that women's *focus attention* (Ocasio, 1997) is directed toward an integrative logic and the implementation of resolution strategies. This affects firms' attention as well, placing more importance on the three dimensions of CS and leading sustainability to deviate from a bounded department in the company with a contained scope, to becoming the core of decision-making and embedded in the strategy. Instead, most male respondents continue describing sustainability as a mere addition to the business strategy instead, in line with the instrumental logic and opposition strategies, rather than as a structural feature embedded in the value proposition.

6. Conclusion

This study was conducted with the aim of answering our RQ "*How do gender differences influence the perception and management of CS tensions in large Swedish corporations?*" and closing the existing gap in the literature. Our results are presented below in two figures summarizing the results for men (see Figure 5) and women (see Figure 6).

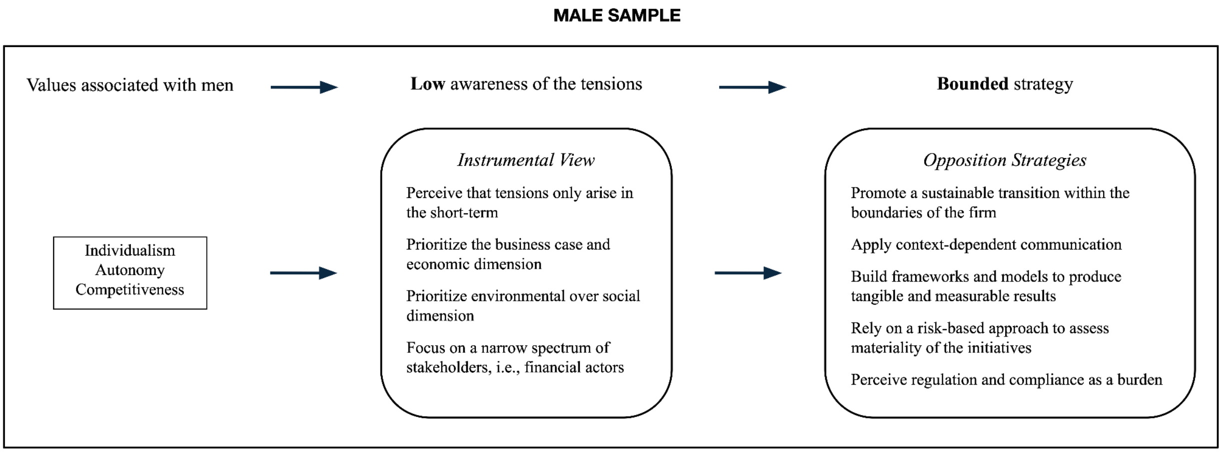

Figure 5. Process of Perception and Management of CS Tensions for Men

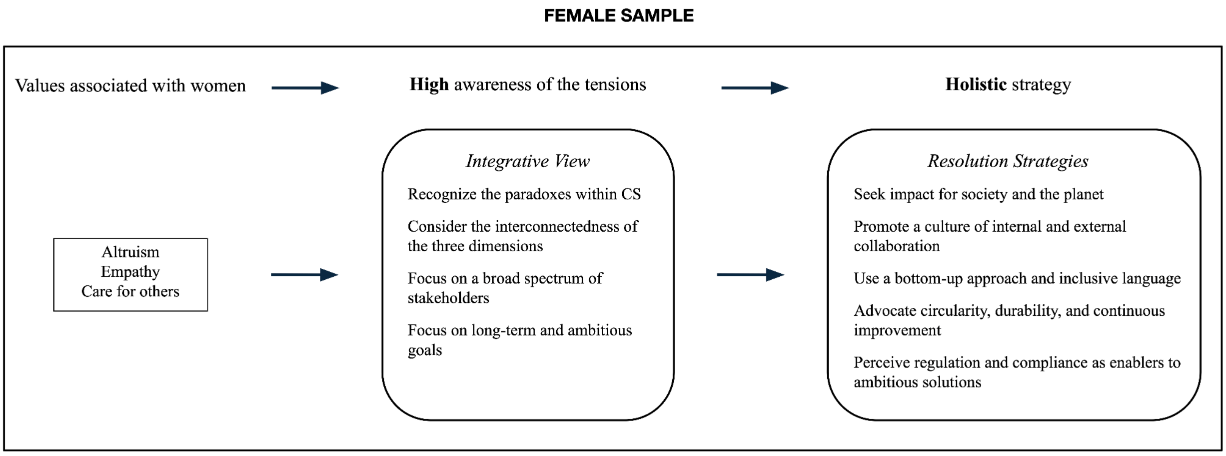

Figure 6. Process of Perception and Management of CS Tensions for Women

We argue that values such as individualism and competitiveness, identified in the literature to be stronger among men (Glass et al., 2016), tend to center their *focus attention* (Ocasio, 1997) primarily on economic profitability, showcasing an instrumental view on sustainability (e.g., Carpenter and White, 2004; Hahn et al., 2015; Joseph et al., 2018; Salzmann et al., 2005), which causes them to overlook the inherent conflicts that lie within the three CS dimensions in the long-term. Some consider sustainability as a mere addition to the business strategy, which allows for the creation and capture of added value, but entails the prioritization of economic profitability and of investors and financial actors within the plethora of stakeholders. In addition, within the environmental and social dimensions of sustainability, men tend to prioritize and strategize in favor of the former, often neglecting the social dimension. Moreover, they believe that a transition toward sustainable development should happen within the boundaries of the firm, which is enabled by the creation of new frameworks and models to evaluate sustainable impact, rather than through regulation and compliance, which are perceived as a burden. This logic is paired up with opposition strategies, which can provide corporations with positive sustainable outcomes when the dimensions of CS present positive synergies for the organization (Clegg et al., 2002), although not recognizing the tensions that lie within the sustainability dimensions. This bounded strategy is also characterized by a risk-based approach used to assess the materiality of sustainability projects, and a context-dependent communication style.

Contrarily to men, women receive positive rewards for altruism (Gilligan, 1982), empathy, and care for others, showcase a greater propensity to engage in sustainable initiatives, and enforce ethical conduct (Kassinis et al., 2016), leading to greater responsiveness of the social and environmental dimensions, which they consider equally important as economic profitability. Our findings suggest that they adopt an integrative view, as they acknowledge the intrinsic tensions among CS dimensions. Thus, we argue that values associated with the female gender help fixate women's *focus attention* (Ocasio, 1997) to all the three dimensions equally, allowing them to become aware and acknowledge the existing CS tensions, and showcasing an holistic and inclusive approach to sustainability that considers a vast plethora of stakeholders. Consequently, female leaders resort to resolution strategies to address the diverging and competing demands of CS (Smith and Lewis, 2011), ultimately aiming to solve the paradox of sustainability by setting long-term and ambitious goals. They believe that through an inclusive culture and strong collaboration, the promotion of durability and circularity, and a bottom-up approach to include all employees in the transition, companies can act toward sustainable development, leveraging regulation and compliance as enablers of positive change for society as a whole.

All in all, our findings answer the study's RQ by suggesting that male and female leaders do perceive and manage the tensions in CS differently, contributing to corporate strategy in distinct ways.

7. Discussion

In this section, we will elaborate on the theoretical contributions (7.1.) and managerial implications (7.2.) of our study, highlight its limitations (7.3.), and finalize with guidance and suggestions for future research (7.4.).

7.1. Theoretical Contribution

This study addresses the research gap identified in the literature by bridging the fields of CS tensions and gender, through the theoretical lenses of ABV, UET, and the instrumental and integrative logics. Our findings contribute to the literature on CS tensions by showcasing that interpersonal differences among leaders can influence the ways they perceive the trade-offs and conflicts. Specifically, the study highlights the role of gender in shaping these perceptions, expanding the understanding of how gender impacts the management of CS tensions. Simultaneously, our paper expands the research on the relationship between gender and sustainability, by illustrating the influence of the variable of gender on addressing CS tensions. Our contribution to theory thus lies on the insights derived from our analysis that suggest that women's inherent values lead them to develop a higher level of awareness of the CS tensions and adopt holistic strategies in comparison to men, who tend to overlook the paradox and favor narrower approaches in their strategies. Additionally, our research adds to the literature on UET, by proposing gender as a new *observable* in the *upper echelon characteristics*, and on ABV, by emphasizing the importance of addressing conflicting dimensions when analyzing decision-makers' *focus attention*. Overall, these insights provide valuable directions for future theoretical and practical developments in the fields of CS tensions and gender dynamics.

7.2. Managerial Implications

The findings presented in the study have several implications for practitioners in CS. Firstly, this paper recommends organizations to prioritize gender equality in TMTs, by arguing that a balanced gender composition in TMTs is crucial for effectively managing CS tensions, given male and female leaders' distinct approaches in this regard. While instrumental approaches, commonly employed by men, can lead to positive financial results (Joseph et al., 2018), our findings suggest that integrative approaches, often preferred by women, allow for a broader and more holistic perception of the tensions, increasing the likelihood of addressing them more effectively. As such, by ensuring an equal gender representation in TMTs, companies can benefit from diverse perspectives that align with both instrumental and integrative logics, enhancing their overall sustainability outcomes.

Additionally, we believe these findings can be relevant for TMT managers to actively consider the values and personal characteristics of the employees they manage. This approach recognizes that men and women may present different values that can lead them to prioritize different aspects of sustainability. By leveraging this diversity, leaders can design more inclusive sustainability strategies, leading organizations to create more comprehensive and balanced solutions to CS tensions, thus increasing their effectiveness.

By implementing these practices, companies not only enhance their ability to manage the tensions within sustainability, but also strive toward gender equality, ultimately contributing to long-term organizational success and societal impact.

7.3. Limitations

While this study provides valuable insights and offers theoretical and practical contributions, it is important to acknowledge its limitations. Firstly, the boundaries set in our research confine our results to sustainability managers in large Swedish corporations. Although the findings are relevant and reliable within this context, the specific scope of the paper can restrict their applicability to other settings, making it possible that studies conducted with different delimitations, e.g., other geographical areas, may lead to different results.

Secondly, we recognize that there might exist other factors that influence the perception and management of CS tensions apart from gender. Although some respondents mentioned some of these factors during the interviews, such as industry, background, and culture, these were not explored in depth, as they fell outside the primary focus of our research.

Furthemore, although the industry-agnostic nature of our study allows for broad applicability and relevance of the findings to a wide range of organizations, it also carries the risk of overgeneralization. The approach may thus overlook industry-specific differences that affect the managers' perception and management of sustainability within their respective sectors, which can limit the relevance of the results in particular industries.

Additionally, the research is constrained by a gender-normative framework, as it considers only the existence of two genders. This binary approach excludes individuals whose identity lies outside the male-female dichotomy, potentially limiting the inclusivity and comprehensiveness of the findings.

Finally, inherent features of qualitative interviews may represent potential constraints related to the subjectivity of the results. Since the participants were aware of being studied, they might have altered their language or selectively shared information they deemed more acceptable to external actors (Bell et al., 2015), in this case, the researchers, with the intention of depicting the companies they represent in a positive light regarding their sustainability practices. Moreover, the use of semi-structured interviews with a constructivist and interpretivist nature makes the analysis ultimately reliant on the authors' interpretation of the interviewees' answers. As such, despite measures taken in the methodological design to diminish their existence, we acknowledge the possibility of interpretative and personal biases influencing the conclusions.

Being aware that a sample size of 22 interviewees is quite narrow and limits the generalizability of our results, we do not claim that the study provides a complete or comprehensive depiction of reality, but rather present it as a foundational point for future research.

7.4. Future Research

The findings of the study present several opportunities for future research within this field. First, we suggest that an observational study with a bigger sample should be conducted to strengthen the results of this paper and to cover its limitations: by observing participants, instead of directly interviewing them, the risk of producing altered and biased information is reduced. Second, we argue that the study could be extended to other geographical areas, to further assess whether results may differ. Third, future research should be conducted by taking into consideration industry differences, with the goal of observing whether divergences arise within different areas.

Moreover, we believe that the study could be reproduced by taking into consideration other interpersonal factors apart from gender that can potentially influence the perception and management of CS tensions, such as variance in culture, education, and upbringing. Indeed, although these characteristics were mentioned and considered to a certain extent in the empirical results of this paper, they did not represent the main focus of the research.

Furthermore, future research could investigate whether our findings are applicable to areas other than sustainability, by examining whether women showcase, in general, a higher awareness of goal conflicts, or solely within CS dimensions.

Finally, we believe that future research could also contribute within streams different from sustainability. Scholars could fill the gap that arose in ABV, by exploring how *focus attention* changes in case of tensions, and by examining how corporate performance changes when gender is added as an *observable characteristic* in UET.

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9. Appendices

9.1. Interview Sample

Respondent	Industry	Role	Gender	Date	Duration
Pilot	Food	Expert in the field	Female	27/09/2024	60 min.
F1	Fashion	Head of Sustainability	Female	04/10/2024	33 min.
F2	Transportation	Senior Sustainability Strategist	Female	08/10/2024	38 min.
F3	Transportation	Social Sustainability Manager	Female	08/10/2024	34 min.
F4	Furniture	Sustainability Manager	Female	08/10/2024	21 min.
F5	Tobacco	Head of Sustainability	Female	13/10/2024	19 min.
F6	Transportation	Sustainability Manager	Female	16/10/2024	26 min.
F7	Bank	Sustainable Finance Analyst*	Female	17/10/2024	40 min.
F8	Hotel	Sustainability Assistant to the Head of Sustainability	Female	17/10/2024	39 min.
F9	Industrial materials	Sustainability Senior Vice President and Board Member	Female	21/10/2024	32 min.
F10	Consulting	Vice President, Sustainability and Corporate Responsibility	Female	22/10/2024	31 min.
F11	Telecommunications	Sustainability Reporting Manager*	Female	31/10/2024	32 min.
F12	Food and beverage	Sustainability Director	Female	04/11/2024	29 min.
M1	Consulting	Sustainability Reporting and Strategy Lead	Male	30/09/2024	48 min.

M2	Mining	Head of Sustainability and Board Member	Male	09/10/2024	49 min.
M3	Home appliances	Senior Group Sustainability Manager	Male	11/10/2024	23 min.
M4	Security	Head of Sustainability Europe	Male	11/10/2024	44 min.
M5	Transportation	Head of Sustainability	Male	17/10/2024	33 min.
M6	Consulting	Corporate Responsibility Lead	Male	22/10/2024	41 min.
M7	Consulting	Partner - Digital and Sustainability Transformation	Male	22/10/2024	46 min.
M8	Governance	Acting Executive Director	Male	24/10/2024	58 min.
M9	Bank	Senior ESG Business Developer*	Male	28/10/2024	45 min.
M10	Consulting	Group Environmental Management Director	Male	08/11/2024	65 min.

* Please note that with the exception of these three roles, all the other professionals are part of the TMT and/or the Board of the companies.

9.2. Thesis Project Introduction and Interview Participation Request

“Dear X,

I hope this message finds you well. My name is X and I am currently pursuing a Master’s degree in Business and Management at Stockholm School of Economics.

As part of my Master thesis, me and my thesis partner are conducting research on Corporate Sustainability (CS) within large Swedish corporations, with a particular focus on how interpersonal differences influence sustainability management. The primary objective is to contribute to the understanding of how interpersonal differences can influence the implementation of sustainability in a corporate context.

Given your role and expertise in the sustainability department at [Company Name], we would be honored if you would agree to participate in a brief interview. Your insights would be invaluable in understanding the strategic approaches that shape CS initiatives within large Swedish organizations.

The interview would last approximately 35 minutes, and we are happy to accommodate your schedule. It can be conducted either in person or via a virtual meeting, depending on your preference.

We would be truly grateful if you would consider this opportunity, and we would be more than happy to provide any additional details or answer any questions you may have.

Kind regards,
[X]"

9.3. Interview Guide

Topic	Questions
Introductory questions	Can you describe your position and department? And what does an average workday look like? Can you briefly describe your personal view on sustainability? Do you believe it plays a big role in your personal life? What do you believe is your impact as an individual and as a leader in terms of sustainability?
Approach to sustainability and strategy	What are the main goals and values of your business and department? Can you describe the company's approach to sustainability and how it is integrated in the overall business strategy? How do you perceive the introduction of CS policies and what is your role in this sustainable transformation in your company? What do you believe is your impact as a leader for the company in this transition? What are the biggest challenges you encounter when implementing sustainable practices?
Management of goals and prioritization	What is your experience with managing the different goals within sustainability? Can you give any examples from your experience? Do you believe some interests tend to clash or can you achieve clear prioritization and harmony between the goals? Would your colleagues answer this differently or do you believe the tensions are perceived equally by everyone in the company? Do you believe there is a specific goal your department ultimately prioritizes? What about your company in general? Can you give an example of these tensions in the company and how they were managed?
Inclusion of stakeholders	Do you consider other stakeholders in decision-making? If yes, how and which ones?

Concluding remarks	How would you describe the role of gender in the management of corporate sustainability? Is there anything else you would like to add or discuss?

9.4. Informed Consent

"With your permission, we would like to record and transcribe the interview to ensure accurate notes. The recording will only be used by the research team and will be deleted once the interview is transcribed. Your name or company will not be included in any reports or publications resulting from the study. Do you give your consent to participate in the study and to have this interview recorded?"

9.5. Use of AI

For the purpose of transcribing the interviews, we utilized Microsoft Teams' Live Transcription feature for the interviews held online and Microsoft Word's Audio Transcribe feature for the interviews held in person. These two AI tools were helpful to generate an initial draft of the interview transcripts, significantly accelerating the transcription process. However, they produced several errors and inconsistencies, making it necessary for the authors to manually refine the transcript to ensure the accuracy and reliability of the data. While these tools played an important role in increasing the efficiency of the process of data analysis, it was the manual confirmation and editing that ensured the validity and integrity of the data.

In addition to the transcription tools, ChatGPT was used to generate synonyms when the authors lacked specific words and to verify the grammatical accuracy of certain sentences. ChatGPT's role was limited to broadening the vocabulary used and improving the language quality of the thesis, offering alternative phrasing and helping to improve the flow of some passages. However, it was used strictly for linguistic refinement and not for generating or analyzing content, and the final output required manual review to ensure it was in line with the remaining tone of the study.

Although the use of AI tools was relevant in terms of improving the efficiency of the thesis writing process and enhancing the linguistic quality, we recognize the potential risk associated with the use of AI. While useful in generating synonyms or drafting transcripts, it often introduces errors or edits the original information, which can impact the accuracy of the data. In practice, AI tools served us mainly to assist with generating synonyms, much like performing a Google search, and did not replace the need for in-depth manual refinement. Although the transcription tools accelerated the creation of drafts, they still required considerable editing to ensure the final transcripts were accurate and reliable.

To mitigate these risks, all AI-generated content was carefully reviewed by the authors to ensure its correctness and reliability, guaranteeing that the final thesis maintained its academic rigor. The AI tools were used as a supportive resource, and all crucial aspects of the research and writing were performed by the authors themselves.