



(RESEARCH ARTICLE)



Sustainability in business: The impact of sustainable management on business success

Dieser Karl-Heinz *

European Polytechnical University, Green Energy, Pernik, Bulgaria.

World Journal of Advanced Research and Reviews, 2025, 26(03), 1664-1673

Publication history: Received on 09 May 2025; revised on 15 June 2025; accepted on 17 June 2025

Article DOI: <https://doi.org/10.30574/wjarr.2025.26.3.2377>

Abstract

Sustainability has become one of the key megatrends of our time and is increasingly shaping the economic activities of companies. In view of global challenges such as climate change, resource scarcity and social inequality, the integration of ecological, economic and social aspects is becoming increasingly important. This thesis examines how sustainable management influences corporate success and which instruments can be used to strategically anchor sustainability. Based on an analysis of the historical development of the concept of sustainability, the three dimensions of corporate sustainability and their conflicting objectives are presented.

The study focuses on cross-industry concepts such as the sustainability balanced scorecard, environmental management systems and ecological and social balance sheets. These instruments offer starting points for the systematic integration of sustainable goals into corporate practice, but have methodological limitations, particularly with regard to the measurability of successes and holistic implementation.

The results show that sustainable strategies can have positive effects on sales, cost structures, innovative capacity, image and risk management. At the same time, there are considerable challenges in practical implementation, such as conflicting objectives between stakeholders, a lack of internal integration and the risk of symbolic politics. Successful sustainable management therefore requires comprehensive strategic anchoring, clear prioritization and active stakeholder management. Companies that integrate sustainability credibly and in depth secure their long-term competitiveness in an increasingly value-focused market environment.

Keywords: Sustainability; Business Success; Life Cycle Assessment; Business success; sustainability strategy

1. Introduction

Sustainability is one of the key megatrends in today's society. The media report almost daily on environmental disasters, climate change, the scarcity of natural resources, the extinction of species and the increasing pollution of the planet. These developments do not occur in isolation, but have a direct impact on society (cf. Stepanek 2022). As a result, there has been a growing awareness of environmental, social and economic challenges in recent years, which has fundamentally changed the environment and markets for companies. In order to ensure long-term competitiveness, a rethink of previous economic practices is required (cf. Ebner Stolz 2024). Environmentally conscious and socially responsible action is becoming increasingly important in view of new legal requirements for environmental protection. In addition, consumers are increasingly demanding that companies take responsibility for their actions (cf. European Commission 2024).

* Corresponding author: Dieser Karl-Heinz.

Nevertheless, the integration of environmental and social aspects into corporate processes is still in its infancy. The implementation of sustainable practices remains a key challenge for companies (cf. Susen & Etter, 2024). Against this background, the question arises as to what influence measures to ensure the three dimensions of sustainability - environmental, economic and social - have on corporate success and which instruments can be used to anchor sustainable goals (cf. German Council for Sustainable Development 2025). The aim of this article is to analyze the connection between sustainable management and corporate success.

However, in view of the heterogeneity of companies in terms of sector and size, a generalized approach only makes limited sense. This literature-based research therefore presents cross-sectoral concepts for implementing sustainability in companies that are frequently discussed in the literature (cf. German Council for Sustainable Development 2025). The starting point is an examination of the historical development of the concept of sustainability, the three dimensions of corporate sustainability and their potential areas of conflict. Instruments for the successful integration of a sustainability strategy into corporate structures are then presented.

2. Material and methods

The methodology of this article is based on a systematic literature review that analyzes scientific publications from the European Economic Area. The aim is to present the current state of research and the scientific consensus in the employee survey topic area of employee motivation in the public sector. The selection of literature is based on defined criteria with regard to content relevance, methodological quality and topicality of the articles.

Particular attention is paid to peer-reviewed publications in order to ensure the scientific validity of the sources analyzed. The studies analyzed serve to provide a well-founded evaluation of concepts and causal relationships for motivating employees in public authorities and at the same time form the basis for deriving practical recommendations for action. The focus is on a theory-based synthesis and critical reflection of existing scientific findings. We deliberately refrain from collecting our own empirical data, for example in the form of interviews or surveys. This methodological approach enables a differentiated, evidence-based presentation of the current state of research and provides a sound basis for further scientific analysis and discussion.

3. Results and discussion

First, an overview is given of the historical development of sustainability, its three dimensions and their areas of conflict. The integration of the concept of sustainability into the corporate context is then also discussed (cf. de Bortoli et al. 2025). In order to better classify the concept of sustainability, it is useful to provide a brief historical overview of its development. The term sustainability was first coined in 1713 by Hans Carl von Carlowitz in the context of forestry. He called for the *sustainable use* of forests in order to ensure a continuous supply of wood (cf. Carlowitz 1713). This principle of only extracting as many resources as can be regenerated remained limited to forestry and fisheries for a long time (cf. BMEL 2025).

In the 1970s, the Club of Rome's *"Limits to Growth"* report drew attention to the global scarcity of resources and the ecological limits to growth. Despite criticism of the methodology, the study was a trigger for the global sustainability debate (cf. Greenpeace 2022).

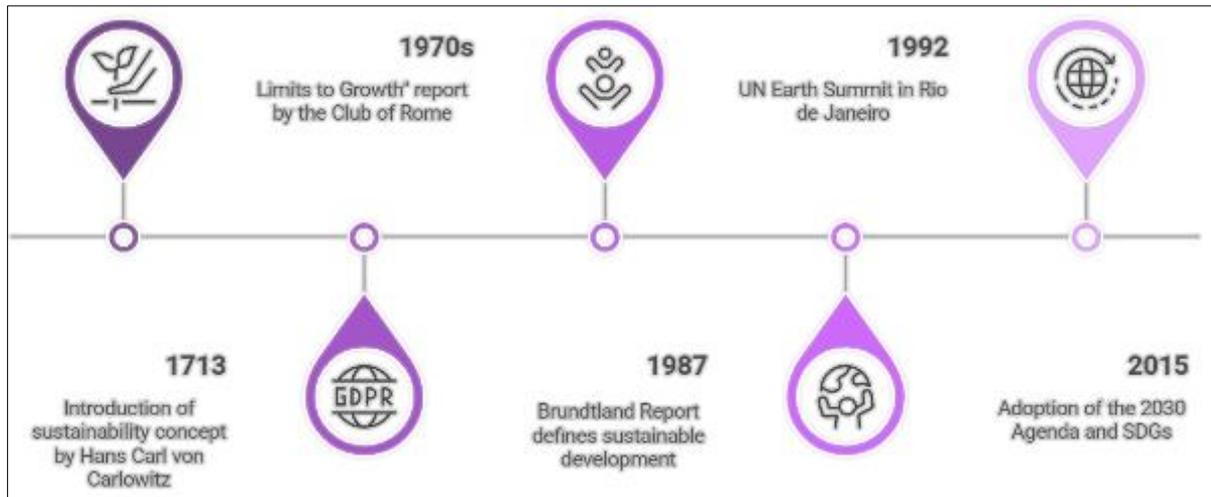
A central definition of sustainable development was provided by the World Commission on Environment and Development in 1987 in the *Brundtland Report*. Sustainability was described there as development that meets the needs of the present without compromising the ability of future generations to meet their own needs (cf. World Commission on Environment and Development 1987).

The 1992 UN World Summit in Rio de Janeiro took this definition further and adopted *Agenda 21*, a comprehensive program of action to promote sustainable development at global, national and local level (cf. United Nations 1992).

In Germany, the B.A.U.M. (Bundesdeutscher Arbeitskreis für Umweltbewusstes Management) was founded in 1984 as one of the first organizations to promote sustainable management. Internationally, the *Business Charter for Sustainable Development* of the International Chamber of Commerce, a guideline for sustainable corporate management, followed in 1991. (cf. B.A.U.M. 1984).

The 2030 Agenda and the 17 global Sustainable Development Goals adopted by the United Nations in 2015 provide a comprehensive framework that combines ecological, social and economic aspects and strives for a global transformation towards sustainable development (cf. United Nations 2015).

The figure below shows the classification in a timeline.



Source: Own representation

Figure1 Key milestones of sustainability

In recent years, sustainability has increasingly become a guiding principle of corporate activity. It is based on the classic three dimensions: Environmental dimensions, economic dimensions and social dimensions (cf. Brundtland 1987). These are explained in more detail below.

3.1. Ecological dimension

Every human activity has an impact on the ecosystem. Environmental problems such as the destruction of the ozone layer, climate change and the decline in biodiversity illustrate the effects of the unsustainable use of resources. Companies are therefore required to reduce their environmental impact to a level that can be regenerated (cf. ARD alpha 2024). Ecologically sustainable companies only use renewable resources to the extent that they can be regenerated and minimize the emission of non-compensable pollutants such as CO₂. Eco-effectiveness, which measures the degree of environmental compatibility, is used for evaluation. However, it is difficult to record this due to the different interests involved. Schaltegger and Sturm (2024) therefore propose the use of socially recognized standards and indicators for more objective measurement

3.2. Economic dimension

Traditionally, the goal of companies is to increase their enterprise value and profitability. Sustainable corporate management supplements this objective with ecological and social concerns and requires long-term planning to ensure stable value creation and competitiveness (cf. Ebner Stolz 2024). In addition to traditional efficiency indicators, a distinction is made in sustainability assessment between eco-efficiency (value creation in relation to environmental impact) and socio-efficiency (cf. Schaltegger & Sturm 2024). These approaches integrate ecological and social factors into the economic assessment of entrepreneurial activity.

3.3. Social dimension

As part of society, companies interact with various stakeholders. Companies act in a socially sustainable manner when they ensure their economic success on the one hand and take into account the needs and expectations of their stakeholders on the other (cf. Dyllick & Hockerts 2025). As it is not possible to fully satisfy all interests, conflicts of interest are unavoidable. Nevertheless, companies are considered socially sustainable if they create added value for society and communicate their decision-making processes transparently to stakeholders. Social sustainability can be measured using indicators such as employment structure, employee satisfaction or the percentage of women in

management positions. These aspects are summarized under the term corporate social responsibility, which includes working conditions, health protection and social standards (cf. Dyllick & Muff 2025).

There are conflicts between the three dimensions of sustainability (cf. Federal Government 2025). In practice, however, the balanced implementation of ecological, economic and social goals proves to be challenging. While the literature often considers the dimensions of sustainability to be of equal importance, operational reality requires a flexible weighting based on the interests of stakeholders, corporate goals and the respective market conditions (cf. German Council for Sustainable Development 2025). These priorities can change over time due to economic and social developments. In particular, reconciling economic goals with social and environmental requirements poses considerable challenges for companies (cf. Schaltegger 2024).

Trade-offs between shareholder interests and stakeholder expectations are often unavoidable. Companies that refuse orders or have to pass on increased costs to their prices for sustainability reasons, for example, risk competitive disadvantages, especially if customers are not prepared to accept higher prices (cf. Aquisa 2025). Such areas of tension hit smaller or economically weaker companies particularly hard (cf. CSE 2025). Further conflicts of interest arise between the ecological and social dimensions as well as between short-term operational requirements and long-term strategic sustainability planning. Companies have to make decisions, for example between investing in employee development or in ecological measures (cf. German Council for Sustainable Development 2025).

Traditionally, companies are primarily focused on providing goods and maximizing profits (cf. Rose & Partner 2024). However, in view of the growing social importance of sustainability, companies are increasingly recognizing the need to integrate ecological, economic and social aspects into their strategies. While start-ups can often react flexibly to these requirements, established companies face greater challenges due to their complex structures (cf. Ebner Stolz 2024).

Two key drivers are forcing the integration of sustainability: the regulatory influence of the state and social pressure from market participants. Politicians have established a wide range of regulations for environmental and social protection, such as rules for supply chains or emission certificates. Companies are adapting to these regulations in order to avoid sanctions, fines and damage to their image. In addition to regulatory measures, there are also economic incentives such as subsidies or trading in emission rights, which additionally promote sustainable action (cf. European Commission 2024).

At the same time, pressure from stakeholders is increasing. Consumers, investors and other stakeholders are increasingly demanding transparent, ethically responsible corporate practices. Sustainable product features, such as plastic-reduced packaging, are no longer seen as an additional benefit in many industries, but as a standard requirement. Companies that fail to meet these expectations risk losing market share (cf. German Council for Sustainable Development 2025).

Market requirements are volatile, and in economic crises, sustainability needs take a back seat to basic needs. Nevertheless, changing values offer opportunities, as customers tend to accept higher prices for sustainable products. However, companies must carefully calculate whether sustainable production remains economically viable in view of smaller market segments and rising costs. Finally, global developments such as resource scarcity and climate change are having an increasing impact on the business environment. Rising raw material and disposal costs require early investment in resource conservation solutions in order to ensure competitiveness and viability for the future (cf. ERA Group 2025).

Sustainable companies use a number of instruments to ensure and further expand their success. These tools essentially include

- Sustainability balanced scorecard
- Environmental controlling and management
- Life cycle assessment
- Social balance sheet

Sustainability balanced scorecard: Management systems that only consider the operational level often miss the strategic orientation. Successful systems integrate normative, strategic and operational levels. The balanced scorecard, developed by Kaplan and Norton, expands the traditional financial assessment of success to include soft factors such as customer loyalty and innovative ability (cf. Balanced Scorecard Institute 2025). By integrating leading indicators, negative developments can be identified at an early stage. The challenges of the Sustainable Balanced Scorecard lie in data quality, process linking and the risk of an overload of key figures. Consistent involvement of management is

essential to ensure target clarity and acceptance within the company (cf. Chehimi & Naro 2024). The sustainability balanced scorecard supplements the classic BSC with environmental and social aspects and thus enables the strategic anchoring of sustainability goals. Three approaches exist (cf. BSC Designer 2025):

- Integration into existing perspectives
- Expansion to include one or more new perspectives
- Creation of a separate environmental and social scorecard

3.3.1. Environmental controlling and management

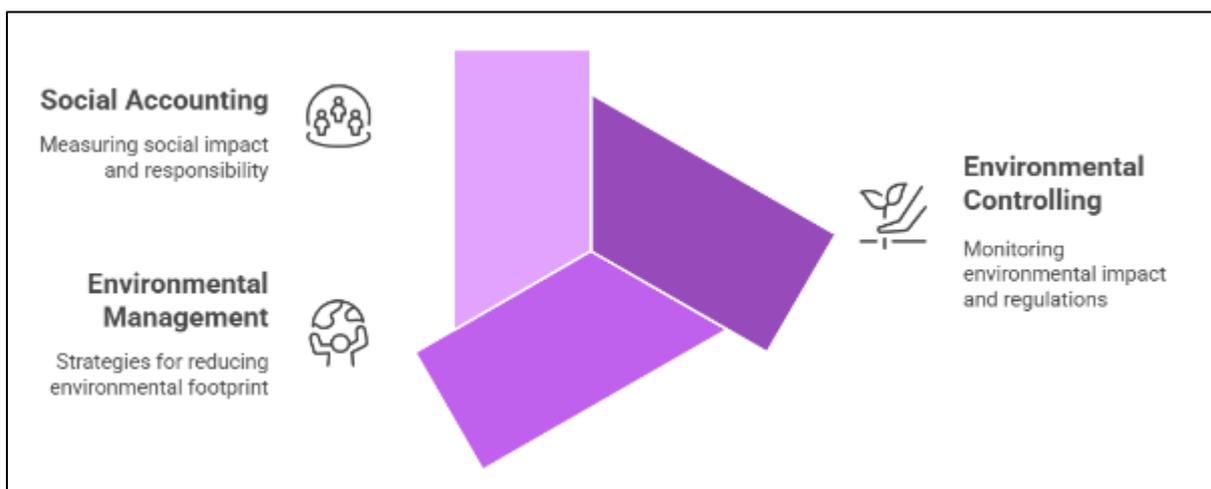
Environmental management systems support companies in recording, assessing and managing environmental impacts (cf. Anthesis Group 2025). They include target definition, action planning, regular audits and continuous improvement. Implementing the systems incurs high costs (approx. €219-1261 per employee), but offers benefits such as a reduction in environmental impact, improved image and access to funding. Successful implementation requires early involvement and training of employees (cf. WEKA Switzerland 2025).

3.3.2. Life cycle assessment

The life cycle assessment analyzes all the environmental impacts of a product or process along the entire value chain. Input and output flows are systematically recorded and evaluated. There are particular difficulties in recording complex global supply chains (cf. Econchain 2025). Material flow management complements the life cycle assessment by taking a holistic view of material flows over the entire life cycle of a product (cf. P6 Technologies 2025). However, aspects such as biodiversity that are not directly related to material flows are difficult to capture.

3.3.3. Social balance sheet

The social balance sheet documents the social impact of corporate activities and aims to achieve transparency and credibility. It includes measures such as fair working conditions and diversity initiatives. However, the lack of standardization makes consistent comparability difficult (cf. Global Reporting Initiative 2025).



Source: Own representation

Figure 2 Instruments for measuring sustainability

Instruments such as the Sustainable Balanced Scorecard, environmental management systems, life cycle assessments and social balance sheets help companies to systematically integrate sustainability into their strategies and operational processes. They offer valuable starting points for managing environmental and social aspects, but have their limits due to recording problems and scope for interpretation (cf. Hahn & Wagner 2025).

4. Results

The integration of ecological and social measures influences key success factors of companies and has both positive and negative effects on traditional economic indicators. Sustainability features enable companies to differentiate products through ecological or social added value and to enforce price premiums (cf. Stepanek 2022). The prerequisite for this is

a credible anchoring of sustainable principles in the corporate strategy, as greenwashing is associated with considerable reputational risks. Certifications and standards increase competitiveness, especially in the business-to-business sector. Increases in sales and margins often only occur after initial additional costs (cf. Software AG 2025).

Although sustainable practices increase procurement costs, for example through certified raw materials, they offer potential savings through energy and resource efficiency. Modern environmental cost accounting enables indirect savings to be recorded. In addition, flexible working models such as working from home reduce fixed costs and increase employee satisfaction (cf. Sprih 2025). Intangible values such as brand image, reputation and employer attractiveness are becoming increasingly important (cf. IWG 2025). Companies that proactively pursue sustainable strategies can reduce regulatory risks and take advantage of opportunities to shape policy. Sustainability also acts as a driver of innovation: legal requirements and changing consumer preferences promote the development of new technologies, products and business models. Early investment in sustainable innovations opens up new markets and strengthens competitiveness (cf. Fraunhofer Institute 2025).

Finally, sustainable strategies help to minimize risk. Sustainability certificates and ratings improve capital procurement and reduce financing costs, while active environmental and social management reduces environmental, social and financial risks and ensures the company's viability for the future.

5. Discussions

Despite a wide range of approaches to integrating sustainability into corporate strategies, there are considerable implementation problems that impair the success of corresponding measures. In particular, the measurability of ecological and social effects and their economic benefits pose key challenges. Sustainability effects are often difficult to quantify and can rarely be clearly attributed to individual measures, which makes strategic management more difficult and often makes sustainable development appear to be an external pressure (cf. Stepanek 2022).

In addition, companies are increasingly faced with conflicting goals between the expectations of various stakeholders and the maximization of financial success. Since not all stakeholder interests can be fulfilled at the same time, trade-off situations arise that require structured and balanced stakeholder management. A proactive, equal dialog can help to turn conflicting goals into opportunities for innovation, but requires a clear strategic direction and transparent communication (cf. Harsman & Grewe-Salfeld & Göbel 2025).

Another obstacle lies in the organizational anchoring of sustainability. Many companies tend to outsource sustainability activities to isolated staff units or project groups, which means that they are not integrated into core processes. This fragmentation often leads to a lack of understanding of sustainability goals within the workforce and a low level of commitment to implementation (cf. Krauss GmbH 2025).

Finally, the need to prioritize different aspects of sustainability complicates internal and external communication. Decisions on the weighting of ecological, social or economic goals are often associated with political attitudes, which can potentially influence the corporate image (cf. Consense Communications 2025). Overall, it is clear that the successful integration of sustainability requires holistic, strategically anchored management, systematic target coordination and comprehensive internal anchoring. Without these prerequisites, sustainable management remains limited to symbolic activities and does not develop the desired potential for corporate success and social added value.

6. Conclusion

Since the publication of the Brundtland Report in 1987, the concept of sustainability has become increasingly established, but its practical implementation remains problematic. In view of the increasing climate and environmental crises and the scarcity of natural resources, companies, as major economic players, are increasingly responsible for contributing to environmental protection through innovative production and management approaches. The division into three dimensions - environmental, economic and social - has lent conceptual depth to the sustainability debate. The 2030 Agenda and the 17 Sustainable Development Goals have also created an internationally recognized orientation framework. Despite this progress, the actual integration of sustainability goals into corporate strategies often remains superficial. Many companies use elements of the 2030 Agenda for their own objectives and action plans. Nevertheless, implementation is often limited to individual operational instruments such as the environmental and social balance sheet or modified management methods such as the sustainability balanced scorecard. Although these approaches combine day-to-day operations with strategic sustainability planning, they often remain fragmented and are rarely established as a comprehensive management system.

The short and medium-term costs of implementing sustainable measures, such as certifications or the introduction of environmental management systems, are often seen as an investment in the future. However, this argument is only partially reliable: it remains difficult to prove that long-term cost savings or increases in turnover can be systematically attributed to sustainability activities. The benefits often result more from improving reputation and retaining employees than from directly measurable economic effects (cf. Bertelsmann Stiftung 2025). Another shortcoming is that many companies continue to see sustainability as an external requirement rather than an integral part of their own business strategy. As a result, sustainability activities are often outsourced to isolated projects instead of being deeply integrated into all areas of the company. This practice leads to inconsistencies, reduces internal acceptance and weakens the transformative effect of sustainable business.

In summary, it can be seen that despite legal requirements and growing social pressure, sustainable corporate management still often fails due to structural, strategic and methodological limitations. Sustainability often remains limited to symbolic actions as long as there is no systematic and comprehensive integration at all levels of the company (cf. Plan A 2025). Nevertheless, sustainable management offers the long-term opportunity not only to assume ecological and social responsibility, but also to secure one's own competitiveness in an increasingly value-focused market environment. The results of this work suggest that future economic resilience depends to a large extent on the credible and far-reaching integration of sustainability into corporate strategy.

References

- [1] Acquisa. (2025). Corporate governance: How good corporate governance will work in 2025. Retrieved May 3, 2025, from <https://www.acquisa.de/magazin/corporate-governance>
- [2] addags Consulting. (2025). Sustainability in 2025: A guide for entrepreneurs. Retrieved from <https://paddags.com/blog/nachhaltigkeit-in-2025-eine-orientierungs-hilfe-fuer-unternehmer/>
- [3] Anthesis Group. (2025). Environmental Management Services. Retrieved May 3, 2025, from <https://www.anthesisgroup.com/solutions/environmental-management/>
- [4] ARD alpha. (2024). Ozone and the ozone layer: Climate change promotes the ozone hole effect. Retrieved May 3, 2025, from <https://www.ardalpha.de/wissen/umwelt/sustainability/ozonloch-antarktis-suedpol-arktis-ozonschicht-fckw-100.html>
- [5] B.A.U.M. e.V. (1984). Who we are and what we stand for. Retrieved May 3, 2025, from https://www.baumev.de/wer_wir_sind.html
- [6] Balanced Scorecard Institute. (2019). Linking sustainability to corporate strategy using the balanced scorecard. Retrieved from <https://balancedscorecard.org/wp-content/uploads/2019/08/BSI-linking-sustainability-to-corporate-strategy-using-balanced-scorecard.pdf>
- [7] Balanced Scorecard Institute. (2025). Balanced Scorecard Basics. Retrieved May 3, 2025, from <https://balancedscorecard.org/bsc-basics-overview/>
- [8] Bertelsmann Foundation. (2025). Political uncertainty slows down sustainability in companies. Retrieved from <https://www.bertelsmann-stiftung.de/de/themen/aktuelle-meldungen/2025/maerz/politische-unsicherheit-bremst-nachhaltigkeit-in-unternehmen-aus>
- [9] Bertelsmann Foundation. (2025). Sustainability Transformation Monitor 2025. Retrieved May 3, 2025, from https://www.bertelsmann-stiftung.de/fileadmin/files/BSt/Publikationen/GrauePublikationen/W_Studie_Sustainability_Transformation_Monitor_2025.pdf
- [10] BMEL. (BMEL). (2025). 300 years of sustainability - Hans Carl von Carlowitz and the idea of forestry. Federal Ministry of Food and Agriculture, <https://www.bmel.de/DE/themen/wald/wald-in-deutschland/carlowitz-jahr.html>
- [11] BSC Designer. (2025). Example of Sustainability Balanced Scorecard with KPIs. Retrieved May 3, 2025, from <https://bscdesigner.com/sustainability-scorecard.htm>
- [12] Carlowitz, Hans Carl von (Forst, 1713): *Sylvicultura oeconomica oder haußwirthliche Nachricht und Naturmäßige Anweisung zur Wilden Baum-Zucht*, 1st ed., Leipzig: Johann Friedrich Braun, 1713
- [13] Catella Group. (2025). Our sustainability goals 2025. Retrieved from <https://www.catella.com/de/deutschland/immobilienfonds/uber-uns/creag/esg/unsere-nachhaltigkeitsziele>

- [14] Chehimi, R., & Naro, G. (2024). Balanced scorecards and sustainability: Balanced scorecards for corporate social responsibility strategic alignment-A systematic literature review. Retrieved May 3, 2025, from https://www.researchgate.net/publication/382868858_Balanced_Scorecards_and_sustainability_Balanced_Scorecards_for_corporate_social_responsibility_strategic_alignment_A_systematic_literature_revie
- [15] Consense Communications. (2025). Challenges for corporate communications in 2025. Retrieved May 3, 2025, from <https://www.consense-communications.de/blog/herausforderungen-unternehmenskommunikation-2025/>
- [16] CSE. (2025). Corporate Sustainability Strategies for U.S. Businesses in 2025: A Roadmap to Success. Retrieved May 3, 2025, from <https://cse-net.org/corporate-sustainability-2025-strategy/>
- [17] CSR tools. (2025). Business case ESG: Why sustainability pays off for SMEs. Retrieved from <https://csr-tools.com/blog/business-case-esg-warum-sich-nachhaltigkeit-fuer-kmus-lohnt/>
- [18] De Bortoli, A., Bjorn, A., Saunier, F., & Margni, M. (2025). Planning sustainable carbon neutrality pathways: Accounting challenges experienced by organizations and solutions from industrial ecology. arXiv. Retrieved April 28, 2025, from <https://arxiv.org/abs/2501.10456>
- [19] Ebner Stolz. (2024, January 12). Energy Efficiency Act (EnEfg) effective since 01.01.2024. Retrieved April 28, 2025, from <https://www.ebnerstolz.de/de/unser-angebot/branchen/energie/energieeffizienzgesetz-22037.html>
- [20] Ecochain. (2025). Life Cycle Assessment (LCA) - Everything you need to know. Retrieved May 3, 2025, from <https://ecochain.com/blog/life-cycle-assessment-lca-guide/>
- [21] ERA Group. (2025). Industry 2025: Strategies for resilience and competitiveness. Retrieved May 3, 2025, from <https://de.eragroup.com/wp-content/uploads/2025/04/Whitepaper-Indsturie-2025.pdf>
- [22] Esentri AG. (2025). Sustainability is mandatory for SMEs. Retrieved from <https://esentri.com/sustainability/nachhaltigkeit-ist-pflicht>
- [23] Europäische Kommission. (2024). Corporate sustainability reporting. Retrieved April 28, 2025, from https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en
- [24] European Union. (2025). Corporate Sustainability Reporting Directive (CSRD): Sustainability reporting for companies. Retrieved from <https://plana.earth/de/glossar/sustainability>
- [25] EY. (2025). Sustainability in corporate management and reporting. Retrieved May 3, 2025, from https://www.ey.com/de_de/insights/cfo-agenda/nachhaltigkeit-in-unternehmenssteuerung-und-berichtswesen
- [26] Federal Government. (2025). German Sustainability Strategy 2025: Shaping transformation together fairly. <https://www.bundesregierung.de/resource/blob/975228/2335292/.pdf>
- [27] Fraunhofer-Institut für System- und Innovationsforschung (ISI). (2025). Innovative technologies & business models (2024-2025). Retrieved May 3, 2025, from <https://www.isi.fraunhofer.de/de/joint-innovation-hub/wirtschaft/2024-innovative-technologien-geschaeftsmodelle.html>
- [28] German Council for Sustainable Development. (2025). German Sustainability Code (DNK) - New offerings 2025. Retrieved April 28, 2025, from <https://www.deutscher-nachhaltigkeitskodex.de/>
- [29] Global Reporting Initiative (GRI). (2025). Global Reporting Initiative. Retrieved May 3, 2025, from https://en.wikipedia.org/wiki/Global_Reporting_Initiative
- [30] Greenpeace International. (2022). Limits to Growth: 50 years later - Rex Weyler. <https://www.greenpeace.org/international/story/53539/limits-to-growth-book-ecology-50-years/>
- [31] Hahn, T., & Wagner, M. (2025). Sustainability Balanced Scorecard - From theory to implementation. Retrieved May 3, 2025, from https://www.academia.edu/15971154/The_Sustainability_Balanced_Scorecard_Theory_and_Application_of_a_Tool_for_Value_Based_Sustainability_Management
- [32] Harsman, B., Grewe-Salfeld, M., & Göbel, M. (2025). Sustainability through multi-stakeholder dialogs: From regulatory requirements to entrepreneurial opportunity (Discussion Paper No. 3). Helmut Schmidt University Hamburg. Retrieved May 3, 2025, from <https://www.hsu-hh.de/utheorie/wp-content/uploads/sites/551/2025/03/Diskussionsbeitrag-Nr.3.pdf>

- [33] Henkel, A., Berg, S., Bergmann, M., Gruber, H., Karafyllis, N. C., Mader, D., Müller, A.-K., Siebenhüner, B., & Speck, K. (Eds.). (2023). Dilemmas of sustainability: On relevance and critical reflection in sustainability research. Nomos Verlagsgesellschaft. <https://www.nomos-shop.de/de/p/dilemmata-der-nachhaltigkeit-gr-978-3-7560-0363-1>
- [34] IntegrityNext. (2025). Changing supply chains: The 5 most important sustainability trends in 2025. Retrieved from <https://www.integritynext.com/de/ressourcen/blog/beitrag/lieferketten-im-wandel-die-5-wichtigsten-nachhaltigkeitstrends-2025-2>
- [35] IWG. (2025). 79% Of Hybrid Companies Report Cost Savings, IWG Study Shows. Retrieved May 3, 2025, from <https://allwork.space/2025/03/79-of-hybrid-companies-report-cost-savings-iwg-study-shows/>
- [36] Krauss Ltd. (2025). 10 factors for good stakeholder management - success factors for effective collaboration. Retrieved May 3, 2025, from <https://www.krauss-gmbh.com/blog/10-faktoren-f%C3%BCr-gutes-stakeholder-management-erfolgskriterien-f%C3%BCr-effektive-zusammenarbeit>
- [37] Meadows, D. H., Meadows, D. L., Randers, J., & Behrens, W. W. (1972). The Limits to Growth: A Report for the Club of Rome's Project on the Predicament of Mankind. New York: Universe Books.
- [38] P6 Technologies. (2025). Life Cycle Assessment: The ultimate expert guide to LCA in 2025. Retrieved May 3, 2025, from <https://p6technologies.com/lca/>
- [39] Plan A. (2025). Sustainability Trends 2025: The Ultimate Guide with Expert Insights, Industry Data and Strategies. Retrieved May 3, 2025, from <https://plana.earth/de/whitepaper/sustainability-trends-2025>
- [40] Rose & Partner. (2024, August 15). New legal form for companies without shareholder value. Retrieved May 3, 2025, from <https://www.rosepartner.de/blog/neue-rechtsform-fuer-unternehmen-ohne-shareholder-value.html>
- [41] Schulz, M., & Müller, T. (2025). From eco-efficiency to eco-effectiveness - approaches to sustainable event planning. In K. Schmidt & L. Weber (Eds.), Sustainability in the event industry (pp. 345-360). SpringerLink. https://link.springer.com/chapter/10.1007/978-3-658-41813-7_20
- [42] Software AG. (2025). The path to a sustainable, networked company. Retrieved May 3, 2025, from https://www.softwareag.com/de_de/resources/software-ag/guide/sustainability.html
- [43] Sprih. (2025). Best Sustainable Procurement Strategy for Businesses in 2025. Retrieved May 3, 2025, from <https://www.sprih.com/insights/best-sustainable-procurement-strategy-for-your-business/>
- [44] Stepanek, Peter (Social Economy, 2022): Sozialwirtschaft nachhaltig managen - Eine Einführung, 1st ed., Wiesbaden: Springer VS, 2022
- [45] Susen, S., & Etter, M. (2024). The Impact of ESG Tilt and ESG Momentum on Employee Satisfaction: Evidence from S&P 500 Companies. Retrieved April 28, 2025, from https://de.wikipedia.org/wiki/Environmental%2C_Social_and_Governance
- [46] UmFIS. (2025). Resource scarcity and solutions: Ways out of the crisis. Retrieved from <https://www.umfis.de/ressourcenknappheit-und-loesungen/>
- [47] United Nations. (1992). Agenda 21: Program of Action for Sustainable Development. United Nations Conference on Environment and Development (UNCED), Rio de Janeiro, Brazil, June 3-14, 1992. Available at: <https://sustainabledevelopment.un.org/content/documents/Agenda21.pdf>
- [48] United Nations. (2015). Transforming our world: The 2030 Agenda for Sustainable Development (A/RES/70/1). <https://sustainabledevelopment.un.org/content/documents/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf>
- [49] WEKA Switzerland. (2025). Green Controlling: Current challenges in controlling. Retrieved May 3, 2025, from <https://www.weka.ch/themen/finanzen-controlling/controlling/unternehmenssteuerung/article/green-controlling-aktuelle-herausforderungen-im-controlling/>
- [50] World Commission on Environment and Development. (1987). Our Common Future. Oxford University Press, UN Digital Library: <https://digitallibrary.un.org/record/139811>

Author's short biography



Authors Name: Karl-Heinz Dieser

Karl-Heinz Dieser, born in 1967, has over 35 years of professional experience in the field of logistics. He holds a Bachelor's degree from FOM Essen and a Master's degree from Fernhochschule Hamburg, and is currently pursuing a PhD at a university in Bulgaria. His research focuses on mobility, sustainable energy systems, and freight logistics. In addition to his professional career, he has been teaching at various German universities for more than 17 years.