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Introduction to the Themed Section

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Assessing and Driving Societal Impact: Introduction to the themed section on Overcoming Shortcomings of Measuring Organizational Sustainability

Frank Wijen
KU Leuven, Belgium

Rodolphe Durand
HEC Paris, France

Shon R. Hiatt
University of Southern California, USA

Juliane Reinecke
University of Oxford, UK

Judith L. Walls
University of St. Gallen, Switzerland

Abstract

Myriads of sustainability measurement schemes are in place to assess the societal impact of firms and other organizations. While these schemes aim to encourage positive social and environmental outcomes, they often fall short. We identify interest comprehensiveness, cognitive accuracy, and practical feasibility as the aspired dimensions of these schemes to argue why they are bound to be imperfect. Next to difficulties within each dimension, sustainability measurement schemes face inherent tensions between the three dimensions, which we conceptualize as commensuration, scope, and scale ambivalence. We introduce the three papers for this themed section that develop salient frameworks and rich empirical insights into these tensions as well as the upsides of sustainability measurement schemes from very different theoretical and methodical perspectives. We conclude that while the inherent tensions within and between the aspired dimensions render the accomplishment of perfect schemes a mission impossible, there are viable solutions

Corresponding author:
Frank Wijen, KU Leuven, Warmoesberg 26, 1000 Brussels, Belgium.
Email: frank.wijen@kuleuven.be

that pave the way to more effective sustainability measurement schemes. Promising pathways to which organizational scholars can make significant contributions include improving the governance of schemes to enhance transparency and balance power, using innovative data to more accurately and exhaustively feed these schemes, streamlining the numerous schemes to remove redundancy, and simplifying schemes to make them more robust.

Keywords
accountability, certification, disclosure, impact, label, measurement, metrics, performance, ranking, reporting, responsibility, standard, sustainability, transparency

Introduction

The number, diversity, and adoption of schemes measuring organizational sustainability have risen exponentially. The resulting alphabet soup of so-called ESG (environmental, social, and governance) standards, labels, rankings, information sheets, and other reporting schemes "have pursued the gradual enlargement of the realm of the measurable" (Quattrone, 2022, p. 548) to capture the environmental and social footprint of products, organizations, and their supply chains. These schemes may be comprehensive or focus on specific issues, such as modern slavery and conflict minerals (Reinecke & Ansari, 2016). And they may be principle based, process oriented, or outcome focused (Gilbert, Rasche, & Waddock, 2011), affording different degrees of implementation flexibility (Wijen & Flowers, 2023). Early on, organizations adopted sustainability measures, standards, and certifications on a largely voluntary basis, but increasingly sustainability disclosure—and related measurement—is becoming mandatory. For example, the European Union (EU) Taxonomy classifies the sustainability activities of businesses, defining impact through the Corporate Sustainability Reporting Directive (CSRD) and the associated Environmental and Social Reporting Standards (ESRS) while addressing liabilities through the Corporate Sustainability Due Diligence Directive (CSDDD). Although the subsequent Omnibus Regulation has watered down their scope and stringency, larger companies operating in the EU do face significant legal reporting requirements (Forbes, 2025). Singapore's mandatory "comply-or-explain" sustainability disclosure came into effect in 2016 for listed companies, with plans to implement mandatory climate-related disclosure for all—listed and unlisted—companies in 2025. Measurement is not confined to businesses: state bodies and NGOs are likewise adopting leading environmental standards such as ISO14001, with over 300,000 organizations taking part (Boiral, Guillaumie, Heras-Saizarbitoria, & Tayo Tene, 2018).

In this context, profit and non-profit organizations are under increasing pressure to measure their sustainability performance. Stakeholders, including investors, use ESG information to make investment and purchasing decisions, resulting in the emergence of over 140 rating agencies over the past two decades to promote responsible investment (Impact Investor, 2022). At the same time, no consensus has emerged on the best approach to measure organizational sustainability, ample doubt is cast on the meaningful impact of existing schemes, and ESG backlash has resulted in softening or even abolishing certain regulations (Jessop, Kerber, & Binnie, 2024). While these debates rage, environmentally pernicious outcomes such as rising greenhouse gas (GHG) emissions persist (Copernicus, 2024), raising questions about the effectiveness of current practices (Friedlingstein et al., 2022; Pucker, 2021).

The aim of non-financial disclosure is not only to increase transparency and accountability but also to nudge organizations to improve their sustainability performance. Efforts have been made to streamline and converge sustainability measurement schemes. These include the

International Sustainability Standards Board (ISSB)—making its financial materiality approach compatible with the European double materiality approach of considering both nature's impact on financial valuation *and* a firm's impact on nature—and the science-based targets initiative (SBTi)—focusing more on societal impact. However, skepticism remains about what measurement schemes really gauge, why and how market agents adopt and use them, and whether measuring sustainability has any meaningful impact (Berchicci & King, 2022a, 2022b; Bromley & Powell, 2012; Chatterji, Durand, Levine, & Touboul, 2016; Gehman & Grimes, 2017). In the United States, for instance, these schemes have encountered fierce resistance among politicians, social media, and investors, arguing that ESG measurements impose unnecessary constraints on companies and fail to improve (financial) performance. A further complication is that ESG ratings, which assess the ESG performance of firms, show low levels of agreement among different rating agencies (Berg, Kölbel, & Roberto, 2022; Chatterji et al., 2016), highlighting the inconsistency in measurement and evaluation. In addition, most ESG measures do not culminate in a coherent, integrative framework of total value within planetary boundaries. As such, they fail to consider whether the (human-induced) state of natural resources accommodates life on Earth (Bansal, Durand, Kreutzer, Kunisch, & McGahan, 2025; Lahneman, Walls, Unter, & Howard-Grenville, 2025; Rockström et al., 2009). They also lack the ability to meaningfully impact the natural environment and society (King & Pucker, 2021). Even metrics that seem objective and measurable, such as scope 1, 2, and 3 GHG emissions, present considerable difficulties for firms to measure and report accurately where companies resort to estimations, especially for scope 3 (i.e., the emissions that occur upstream and downstream along the supply chain; Pucker, 2021). And while certain aspects of sustainability, such as GHG emissions, may lend themselves to quantification, others, including social justice and well-being, may be more qualitative, subjective, and value laden, which complicates meaningful comparison. In the end, it remains largely unclear whether measuring sustainability effectively captures and enhances the well-being of people and the integrity of nature.

Furthermore, agencies establishing sustainability measurement schemes may have little incentive to change their approach, as the sustainability measurement industry has become a self-sustaining business (Sharkey, Kovács, & Hsu, 2023). Private issuers of these schemes generate revenues from adopters, which may undermine the former's independence. They also compete for market share in standards markets, which may lead to schemes designed and implemented for high adoption rates, rather than for effectively measuring and driving societal benefits (Reinecke, Manning, & von Hagen, 2012; Wijen & Chiroleu-Assouline, 2019). Conflicts of interest may also keep owners of sustainability measurement schemes from assessing firms in an unbiased way (DesJardine, Li, & Shi, 2025). A convergence towards common schemes that are more reliable and reduce duplication and confusion is not necessarily in their interests. Firms may likewise be disinterested in converging standards, as they may prefer to preserve agency to participate in schemes that score them highly, avoiding those where they perform poorly (Arjaliès & Durand, 2019; Carlos & Lewis, 2018; Gehman & Grimes, 2017). Relatedly, when sustainability measures become targets, organizations are likely to manipulate their behavior to optimize a specific metric, often at the expense of other important factors or goals that are not measured. A focus on specific sustainability metrics can create perverse incentives that direct efforts towards optimizing the focal metrics, possibly spending more time on reporting and measuring than on engaging in genuine and transformative sustainability practices (Bromley & Powell, 2012). This can lead to superficial improvements at the expense of genuine, yet harder-to-measure sustainability transformations. As stated by Goodhart (1975), "when a measure becomes a target, it ceases to be a good measure."

The themed section "Overcoming shortcomings of measuring organizational sustainability: Assessing and driving societal impact" aims to shed light on these and other difficulties as well as

the conditions under which sustainability measurement schemes will meaningfully capture socioenvironmental outcomes and induce changes in organizational behavior that benefit society and nature. In the remainder of this guest editorial, we first review the key aspired attributes of sustainability measurement schemes and describe their underlying assumptions and tensions. Next, we identify three types of scheme ambivalence and the associated tensions between key attributes. We then position each article of the themed section against this background. In the conclusion, we offer actionable suggestions for both researchers and practitioners to develop and implement measurement schemes that can make a scientific and societal difference.

Aspired Attributes of Sustainability Measurement Schemes

The proliferation of sustainability measurement frameworks is premised on the assumption that sustainability is indeed measurable, with the ultimate intention that measurement will lead to improved sustainability performance. However, sustainability is a complex and multi-faceted phenomenon, encompassing various interconnected dimensions. Highlighting the need for a critical examination of the aspired attributes of sustainability measurement schemes, we identify three aspired attributes that would convey the requisite socioenvironmental information to drive positive societal change: (1) interest comprehensiveness, which ensures that all relevant stakeholder interests are accounted for; (2) cognitive accuracy, which reflects the precision and validity of the measured data; and (3) practical feasibility, which considers the implementability and usability of the measurement scheme. We elaborate on the underlying assumptions to effectuate these attributes.

Interest comprehensiveness

The first aspired attribute of sustainability measurement schemes is to exhaustively gauge the—sometimes conflicting—interests of all stakeholders who significantly affect or are affected by the organization's activities (Mena & Palazzo, 2012) with regard to the issue or set of issues that the measurement scheme is targeting. While many sustainability measurement schemes are efficient in foregrounding specific issues (such as the dolphin-safe label) or certain actors (such as country-of-origin labels), they may ignore other issues (such as other fauna and flora in marine ecosystems) and actors (such as producers from other countries and consumers) (Jellema, Werner, Rasche, & Cornelissen, 2022). Ideally, measurement schemes provide all relevant information on the (positive and negative) environmental, social, and economic issues impacting civil-society, governmental, and business actors as a result of an organization's practices or a product's realization within the company and along the supply chain. In practice, sustainability measurement schemes arise from the initiatives of various actors with differing levels of formal authority, including government agencies (e.g., the European Commission), standards-based organizations (e.g., ISO), civil-society groups (e.g., the Environmental Working Group), and social movements (e.g., organic food enthusiasts) (Lee, Hiatt, & Lounsbury, 2017). As a result, these schemes reflect the distinct certification-building projects of motivated actors, shaped by their respective power bases and ways of thinking and acting. For instance, the International Sustainability Standards Board (ISSB) reporting standards, which focus on single materiality reporting, are rooted in a logic of market efficiency and prioritize the interests of shareholders by highlighting risks relevant to them. In contrast, the European Union (EU)'s reporting standards, which require double materiality reporting, are grounded in a logic of societal welfare, emphasizing the broader social and environmental implications.

Charting interests comprehensively hinges on two assumptions. The first assumption is good governance, warranting that all relevant interests are identified and represented in an exhaustive and unbiased manner (Mena & Palazzo, 2012). All actors concerned must be able to either voice their own interests or be represented by other actors who do so on their behalf in an undistorted manner if their voice cannot be heard (e.g., animals and future generations) or is insufficient (e.g., marginalized and poorly organized groups). While multi-stakeholder governance has emerged as a mechanism to ensure that the interests of relevant stakeholders are represented, democratic representation encounters important challenges in transnational realms (Reinecke & Donaghey, 2022).

The second assumption is that differences in interests are negotiated equitably. The position that all interests can be equally satisfied relies on an oversimplified unitarist premise. In practice, sustainability often involves trade-offs between competing and conflicting interests (Hahn, Figge, Pinkse, & Preuss, 2010; Rawhouser, Cummings, & Hiatt, 2019). The stakes of those with greater ability to defend their interests will likely be disproportionately represented (Bitzer, Francken, & Glasbergen, 2008). Similarly, the tendency to discount (distant) future costs and benefits leads to assigning disproportionate weight to present interests over future interests (Slawinski & Bansal, 2015). In sum, representation gaps concerning the interests of those who are not or insufficiently able to defend their interests challenge the realization of interest comprehensiveness.

Cognitive accuracy

Effective utilization of sustainability measurement schemes requires users to acquire and interpret information accurately, which we term cognitive accuracy. This relies on the assumption that the diversity of socioenvironmental outcomes can be effectively captured and meaningfully translated into—preferably comparable—metrics (Rindova, Martins, Srinivas, & Chandler, 2018). This is challenging because sustainability is a complex and multi-faceted phenomenon, encompassing interconnected environmental, social, and economic dimensions (Lee et al., 2017), wherein each dimension harbors heterogeneous issues that range from biodiversity to pollution and from human rights to gender equality. Moreover, climate and sustainability science are evolving quickly, challenging standards setters to accurately translate scientific advances into global standards. In addition, the diversity of issues must be captured in numbers or a consistent application of qualitative approaches to enable assessment (Espeland & Stevens, 1998), which then relies on the cognitive ability of metrics users to correctly interpret them. Even single-issue focused sustainability standards, such as corporate climate standards to track companies' GHG emissions resulting from their activities, rely on companies' ability to capture accurate supply-chain data across their scope 1, 2 and 3 emissions.

The assumption of perfect information and objective transparency is often violated in several ways. First, gaps in data availability and accuracy, compounded by actors' bounded rationality (Bazerman, 1997) and specific interests (Jacqueminet & Durand, 2020; Ocasio, 1997), lead to distorted information processing. Second, simplistic metrics may ignore indirect effects, context specificities, and evolving realities (Bromley & Powell, 2012; Wijen, 2014), rendering them inaccurate, such as gender diversity statistics not reflecting true workplace inclusion (Dobbin, 2009). Third, transparency can be deceptive, as measures may create an illusion of objectivity (Bromley & Powell, 2012). Moreover, what is not measured remains invisible (Quattrone, 2022). For instance, forcing suppliers to report on sensitive issues like slave labor or pollution may lead to concealment practices like double bookkeeping or hiding subcontracting. Similarly, fossil-fuel companies' disclosure reports may diverge from their actions due to conflicting societal and institutional pressures (Cho, Laine, Roberts, & Rodrigue, 2015). As the number of sustainability metrics increases (Van Zanten & Van Tulder, 2021), these challenges escalate. Therefore, actors

involved in sustainability measurement schemes need access to well-defined constructs, accurate and comprehensive data as well as sensibly compared scores across different sustainability aspects (King & Pucker, 2021). While market actors invest effort in deciphering these schemes, ambiguous metrics hinder interpretative accuracy. Also, well-measured but irrelevant aspects will obscure relevant ones (Kerr, 1975). To recap, cognitive accuracy is challenged by the complexity of sustainability issues and the cognitive inability of those measuring and being measured to collect, share, and interpret exhaustive and unbiased information.

Practical feasibility

The process of efficiently collecting, distributing, and interpreting relevant information presents important challenges. The labor costs, monitoring systems, legal compliance processes, and other resources that organizations need to mobilize may be extensive (Bromley & Powell, 2012). In addition, organizations must consider actions based on the interpretation of collected information, ensuring practical feasibility while comprehensively addressing stakeholders and issues (Miller & Bush, 2015). To be accepted and implemented, sustainability measurement schemes should not disrupt the administrative and productive core processes of focal organizations—avoiding interference with ongoing business operations (Jacqueminet & Durand, 2020). Hence, practical feasibility is critical for user buy-in. Actors will not massively adopt sustainability measurement schemes that are costly and cumbersome to implement—however complete and accurate they may be (Bush, Toonen, Oosterveer, & Mol, 2013; Durand, Hawn, & Ioannou, 2019).

A first assumption of practical feasibility is, therefore, that all relevant information can be exhaustively acquired, processed, shared, and interpreted without claiming excessive resources and unsettling ongoing (business) practices. This assumption is challenged by the existence of resource-constrained actors, such as micro firms, that need to commit significant resources to be admitted to such schemes as sustainability standards (Durand et al., 2019; Perez-Aleman & Sandilands, 2008; Ponte, 2008). Small producers or home workers in developing countries may be squeezed out of global supply chains if they cannot comply with reporting requirements. A second assumption involves the belief that organizations can undertake practical actions that are both comprehensive and meaningful. However, this assumption is limited by the interconnected nature of socioenvironmental systems, where actions taken by firms can have consequences in distant locations and feedback loops may lead to unintended consequences, impacting the overall resilience of the system (Lahneman et al., 2025; Williams, Kennedy, Philipp, & Whiteman, 2017). Fully understanding the impact that organizations have on planetary boundaries requires a multi-level measurement scheme that adapts and learns as the world changes (Whiteman, Walker, & Perego, 2013; Williams et al., 2017). As such, measurement schemes cannot remain static but must be continually adjusted through an iterative process of reflection and revalidation (Du Plessis & Brandon, 2015; Konietzko, Das, & Bocken, 2023; Serafeim & Yoon, 2022). In sum, practical feasibility is challenged by the need to allocate important resources to capture a complex, moving target.

Ambivalence of Sustainability Measurement Schemes

While interest comprehensiveness, cognitive accuracy, and practical feasibility have their internal difficulties, the multiple combinations of attribute pairs also entail tensions that challenge the effectiveness of sustainability measurement schemes. These tensions stem from simultaneously pursuing different, potentially conflicting, attributes. We discuss three types of tensions *between* attributes: commensurability, scope, and scale ambivalence (see Figure 1).

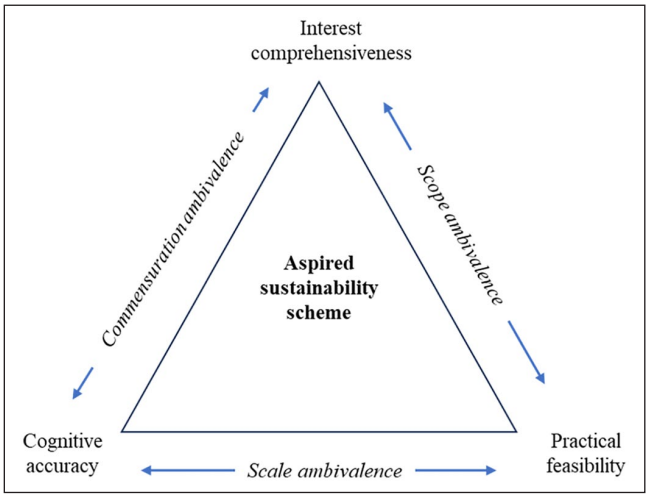


Figure 1. Ambivalence types of sustainability measurement schemes.

Commensuration ambivalence

The first source of tension is between interest comprehensiveness and cognitive accuracy. Getting a precise measurement of all major stakeholders' interests matters to avoid misrepresenting them. However, establishing and comprehensively balancing these interests is no small feat, given the value-laden perspectives and oftentimes conflicting stakes involved. The larger the number and diversity of interests to be factored in, the more difficult it will be to "correctly" assess and compare them (King & Pucker, 2021). More comprehensively capturing stakeholder interests magnifies the challenge of securing accurate data, especially for issues that are hard to quantify and geographies where data are in scant supply (Kim & Davis, 2016). Furthermore, meaningfully comparing qualitatively different outcomes is particularly challenging for heterogeneous social, environmental, and economic issues (Espeland & Stevens, 1998). For instance, integrating performance around landscape degradation and gender equality into a single metric is highly challenging given the divergent qualities of these issues.

Sustainability measures contain value judgments that prioritize certain aspects over others (Levy, Reinecke, & Manning, 2016), which may not align with diverse stakeholders' perspectives (DesJardine, Marti, & Durand, 2021). These measures are political, reflecting the interests and values of those setting the metrics (Bitzer et al., 2008). Even with stakeholder input, sustainability norms are often established in developed economic contexts, rather than in the very locations where norms such as human rights are actually violated (Reinecke & Donaghey, 2022). Focusing on specific metrics may harm some stakeholders, as actions outside those metrics may be overlooked (Wijen, 2014). For instance, reducing carbon emissions may inadvertently harm local communities or worker rights. Sustainability measures, despite their appearance of objectivity, are subject to commensuration ambivalence, with positive effects counterweighted by negative aspects such as incompleteness, oversimplification, and value ladenness (Jellema et al., 2022). These imperfections compromise fair assessments of organizational impact and challenge their accuracy. Interest comprehensiveness exacerbates this cognitive problem, since more interests need to be factored in.

Scope ambivalence

The tension between the desire for comprehensive consideration of stakeholder interests and the practical feasibility for users creates scope ambivalence. A broader scope that considers more interests reduces practical feasibility due to the need to mobilize more resources for collecting and processing all requisite data. While more focused schemes are more implementable, they clash with the aspired interest comprehensiveness, since more stakes are left out of the equation (Bansal, Kim, & Wood, 2018). Sustainability encompasses various environmentally, socially, and economically relevant aspects, such as the 17 Sustainable Development Goals (SDGs) of the United Nations (UN) (United Nations, 2023). Each SDG has multiple targets, yielding 169 in total, making it challenging for organizations to comprehensively capture all relevant interests. The requisite managerial attention, organizational resources, and specialized skills are commensurate with the number of issues to be covered, rendering the challenge of full information disclosure all the more costly and administratively heavy, especially for smaller firms with limited resources (Perez-Aleman & Sandilands, 2008; Ponte, 2008). Hence, a significant tension inheres in the ambition to both address the interests of all stakeholders and maintain financially affordable and administratively manageable procedures. In other words, hard choices need to be made between accomplishing interest comprehensiveness, on the one hand, and preserving practical feasibility, on the other.

Scale ambivalence

The third source of tension lies between cognitive accuracy and practical feasibility. Capturing and interpreting socioenvironmental issues accurately can be challenging, especially when dealing with complex systems (Espinosa & Walker, 2011). While some data are easy to acquire and interpret, others, such as tracing conflict minerals in global supply chains, are not (Wijen & Flowers, 2023). The latter involve a large temporal scale, where the concatenation of events stretches over a significant period of time, and a large spatial scale, where events unfold over a geographically extensive area (Bansal et al., 2018). This complexity is magnified by context specificity: socioenvironmental performance levels may be problematic in certain situations (e.g., high freshwater extraction levels in arid regions) but not in others (e.g., extraction in water-abundant areas). Acquiring and interpreting complex measures to warrant cognitive accuracy requires, though, more significant organizational resources and more extensive stakeholder engagement efforts (Kim & Davis, 2016), thereby undermining the practical feasibility for their users.

For example, to understand the origin of its palm oil, Unilever deploys a diversity of resource-intensive methods, including remote sensing, geo-spatial techniques, anonymized data signals, crowdsourcing, blockchain, and artificial intelligence (Unilever, 2022). This complex process involves verifying information on the ground through partnerships with NGOs, enabling the company to collaborate with smallholder farmers and local mills to improve livelihoods, prevent deforestation, and regenerate nature. This requirement may conflict with the capacity and willingness of providers and users of sustainability measurement schemes to allocate essential resources for precise assessments (Durand et al., 2019; Schuler & Christmann, 2011). Pursuing accurate measures for complex issues may keep potential providers from designing and implementing such schemes, users from adopting them, and auditors from verifying outcomes. Consequently, a tension emerges at the intersection of the desire for accurate measurement and interpretation, on the one hand, and the practical feasibility of resource allocation by a variety of actors, on the other.

Themed-Section Contributions and Research Opportunities

This themed section received 73 submissions. We desk-rejected 41 papers and engaged 96 reviewers for the remaining ones over the course of two-and-a-half years, with multiple rounds of revisions. Three articles passed the successive bars of commentaries and requests. They offer fine contributions to this themed section, reflecting the challenges outlined above and offering innovative ways to overcome them. We associate each of them with a dominant type of ambivalence described in Figure 1.

Marcelo de la Cruz Jara, Jelena Spanjol, and Theresa Doppstadt (2025) create a measure of strategic social value orientation. Scholars and practitioners alike often have difficulty measuring social sustainability in a manner that is comprehensive, accurate, and feasible, thereby characterizing scope and scale ambivalence as they focus on the challenges of practical feasibility while also striving for comprehensiveness and accuracy. Such measures often come in the form of human health, safety, equity, and other SDG dimensions. A distinctive aspect of the article by de la Cruz Jara et al. is the focus on behavioral components of social value orientation, based on leading business with purpose, securing support of stakeholders, and focusing on mutually beneficial outcomes. Through a large dataset using linguistic content analysis, their measure captures a more fine-grained assessment of social value and its links to sustainability strategy and performance. As such, this work offers a novel conceptualization and different measurement of social value creation, in which business's targeted actions benefit human (especially disadvantaged) stakeholders and society at large by addressing a significant problem.

Lauren Kaufmann, Gorgi Krlev, and Maoz Brown (2025) use a communication perspective to demonstrate how financial actors grapple with the commensuration ambivalence. Kaufmann et al. offer the salient insight that impact investors, seeking to realize both financial gains and societal impact through their investments, do not use the measurement of social and environmental impact as a performance tool. Impact investors are fully aware of the quasi-impossibility to comprehensively chart and accurately measure all stakeholder interests in a practically feasible way—especially for opaque issues, situated at the intersection of interest comprehensiveness and cognitive accuracy. Instead, they use impact assessment primarily as a device to communicate with their clients and other stakeholders. While this decoupling between the means and ends of impact measurement looks problematic at first sight, the relational use of impact measurement facilitates joint sensemaking and objective alignment. It also promotes categorical, general impact goals. As a relational tool it also enables the definition and construction of a shared domain. In sum, while impact assessment does not deliver on its promise to accurately and comprehensively measure the actual societal outcomes, its communicative value resides in enhancing the joint understanding of, and collaboration around, issues considered societally relevant. The interesting corollary is that impact measurement schemes could be simplified without losing functionality.

Maggie Cascadden, Kylie Heales, Matt Kingston, Pia Heidak, and Devereaux Jennings (2025) address the challenges associated with attending to the interests of underrepresented stakeholders and achieving cognitive accuracy by presenting a new methodology for measurement scheme emergence. Cascadden et al. seek to alleviate the commensuration ambivalence as they connect the comprehensive representation of interests with a cognitively accurate approach towards getting all voices heard. Specifically, the authors develop a hybridizing protocol that combines long-term sustainability goals with the interests of local stakeholders. This protocol involves using expert intermediaries who facilitate discussion with various communities, gather feedback, and provide guidance to stakeholders. They use data on local preferences and goals,

obtained from experiments, to create customized recommendations for local ecosystem improvements, such as reducing environmental impact, promoting eco-friendly practices, and enhancing community well-being. Empirically, they apply this hybridizing protocol to a life cycle analysis (ISO 14040/44) of remediation of oil sands processed water in the Alberta wetlands, yielding an innovative combination of complementary data and methods. Overall, this set of articles paves the way to theoretically and empirically overcoming several thorny problems associated with measuring organizational sustainability.

Conclusion: Towards more effective sustainability measurement schemes

This themed section has highlighted the important role of sustainability measurement schemes in addressing urgent and escalating societal challenges, including climate change, biodiversity loss, and social inequality. The implementation of global commitments, such as the UN SDGs and the Paris Agreement with the associated net-zero pledges, depends on robust measurement and accountability mechanisms. With planetary boundaries rapidly being breached and sustainability pledges often falling short (Williams, Perego, & Whiteman, 2024), comprehensive, accurate, and actionable sustainability metrics are essential. For organizational actors, sustainability measurement schemes provide frameworks to monitor and manage their sustainability impacts effectively. For society, they offer a means to track progress and hold organizations accountable for meeting their pledges and commitments. While the quest for ideal sustainability measurement schemes is an unachievable goal due to inherent tensions, there can be a sure value or potential for improvement. As argued in this introduction and illustrated by the articles contained in this themed section, it necessitates a shift from seeking perfection to acknowledging and effectively managing these tensions. To enhance the benefits of sustainability measurement schemes, we propose four action paths to effectively manage the inherent tensions of sustainability measurement schemes, pertaining to their governance, the underlying data, their multitude, and their structure. We link these paths to the three aspired attributes of sustainability measurement schemes and highlight the role of academic researchers in this endeavor.

Improving governance

Attempts to comprehensively represent all relevant stakeholder interests often fall short. While sustainability measurement schemes may be established and governed by multi-stakeholder coalitions of industry actors, civil society organizations, and government bodies to warrant comprehensive representation, it is also important to ensure that appropriate governance arrangements are in place along critical aspects, such as decision-making processes, board composition, stakeholder representation, and transparency. One issue in the governance of sustainability measurement schemes is the lack of transparency on how criteria are developed and decisions are made. For instance, many rating agencies commercialize schemes based on opaque criteria and rules that are not (fully) disclosed, creating barriers for external scrutiny and accountability (Boiral, Talbot, Brotherton, & Heras-Saizarbitoria, 2021). Furthermore, governance arrangements often embody significant power asymmetries and contested logics (Taylor, Sirmon, & Hiatt, 2025). The composition of governing boards often reflects a dominance of industry representatives, which may skew priorities toward business interests at the expense of broader societal and environmental objectives (Levy et al., 2016). Even if sustainability measurement schemes appear to have similar proclaimed goals (such as worker safety or reducing carbon emissions), seemingly small

but significant differences in governance structures can fundamentally change whose interests are served and what issues schemes prioritize (Reinecke & Donaghey, 2017). Moreover, without effective sanctions, industry-driven schemes all too often reflect the interests of adopting firms, rather than effectively contributing to advancing societal interests (King & Lenox, 2000). Scholars and practitioners thus need to scrutinize the often complex, convoluted, and hidden negotiation and lobbying processes that lead to establishing sustainability measurement schemes and the governance arrangements of such schemes.

Improving the governance of sustainability measurement schemes requires responding to a need for greater inclusivity, transparency, and accountability in their design and operation. This includes ensuring that decision-making bodies better reflect societal interests, incorporate scientific advances, and use mechanisms to hold governing bodies accountable to sustainability goals. Such measures could increase integrity and align the governance of these schemes more closely with their stated objectives to reduce the risk of being skewed towards vested interests. This risk is higher when business organizations fund the development and implementation of the very measurement schemes that they adopt themselves (Reinecke et al., 2012; Wijen & Chiroleu-Assouline, 2019). Scholars of organization studies have a meaningful role to fulfil. Their independence is instrumental in countering the tendency to overrepresent certain interests and marginalize others. Scholars can investigate the often-concealed contestations, power asymmetries, and the complex interplay of stakeholder interests and relationships that shape these initiatives. With a closer scholarly understanding of the processes through which schemes are developed, implemented, and diffused, scholars will inform debates on whether and which schemes genuinely advance societal and environmental goals, rather than merely legitimizing the status quo.

Tapping into alternative data sources

Sustainability measurement schemes fall short in accurately measuring many complex and dynamic societal outcomes of business behavior. They may remain incomplete and subject to disclosure errors and misdemeanors. Complementing them with alternative evidence sources can enlighten decision makers. Recent advances in information and communication technologies, whose computing power and precision have exponentially increased, render the use of large-scale, granular data more accessible (George, Haas, & Pentland, 2014).

Scholars in organization studies can effectively contribute to expanding the range of accurate data sources, including those that have become recently available. For instance, McGahan and Pongeluppe (2023) used satellite images to verify the impact of Natura's reforestation campaigns in Brazil, complementing disclosures and third-party assessments. Other unconventional sources of evidence exist, from mobile phone tracking that enables one to determine grouping of workers in sites that should be protected from human intervention to sensors that monitor quality of soil, air, and water and reveal the presence of toxic components where organizations' sites are located. The rise of artificial intelligence may help relieve human cognitive constraints in effectively capturing and interpreting the complex information streams that involve many sustainability issues. Organizational scholars can also benefit from recent strides in adjacent fields, such as development economics, environmental and ecological economics, social and economic geography, political economy, and forensic medicine, where creative yet reliable measures have been developed to accurately capture socioenvironmental outcomes of organizations (Wiessner, Giuliani, Wijen, & Doh, 2024). For example, analyses of sewage water offer insights into public health and satellite images give detailed insights into sea fishery practices.

Moreover, to fully understand the complexities of sustainability, collaborative research with natural scientists, such as climate scientists, is needed to assess and/or develop metrics that

accurately capture complex interactions between human activity and ecological systems. For instance, carbon accounting is an emerging field relying on metrics such as global warming potential that require intricate knowledge of the time lag between a carbon emission and its full warming effect—which is several decades, if not centuries (Zickfeld & Herrington, 2015). Input from other disciplines is needed for the assessment and development of credible carbon measurement and offsetting standards, aligning carbon accounting with climate science models and global carbon budgets. Similarly, integrating insights from biology, geography, and climate science is needed to understand how companies can measure and report their impact on ecosystems through biodiversity metrics and understand the potential and limitations of nature-based solutions to offset carbon emissions. This is particularly pertinent with the formalization of an international carbon market under the UN Paris Agreement (Article 6.4 mechanism) at the Conference of the Parties 29 meeting in 2024. The effectiveness of this carbon market in reducing emissions will hinge on the integrity and transparency of the measurement systems that underpin it.

Streamlining schemes

The proliferation of schemes pursuing similar goals has undermined the practical feasibility for (potential) providers and adopters. Hundreds of sustainability measurement schemes operate on "standards markets," where providers compete for adopters who need to choose among numerous sustainability labels (Reinecke et al., 2012). While experimentation with different governance forms, metrics, and enforcement mechanisms is desirable in an emerging field like ESG reporting or impact investing (Kaufmann et al., 2025), the lack of standardization can also lead to incompatible language and metrics. This keeps scholars and practitioners from aggregating and integrating different types of (financial and non-financial) data for comparative analysis and benchmarking (Quattrone, 2022) as well as from discerning key differences between schemes, both of which affect their credibility and effectiveness (Wijen & Chiroleu-Assouline, 2019). The myriads of sustainability measurement schemes also entail the drawback of a false sense of divergence, masking the fact that many of them are derived from a few dominant protocols (Reinecke et al., 2012). For instance, while there is a growing multiplicity of corporate GHG accounting standards that are used by corporations and policy makers, they are derivatives of the GHG Protocol (Jia, Axelsson, Chaudhury, & Taylor, 2023). This seeming abundance of options can confuse users without providing the benefits of true competition.

Although specific issues and target groups may require distinct data and measurement approaches (Wijen & Chiroleu-Assouline, 2019), the significant overlaps between many schemes suggest a clear potential for streamlining. Over time, consolidation and peer pressures may lead to meta-standardization, converging schemes towards common language, definitions, governance forms, and metrics (Reinecke et al., 2012). For instance, social auditing aggregator Sedex has engaged in consolidation efforts (Sedex, 2024), which facilitates the sharing of supply-chain compliance data to reduce costs and enhance comparability. Noteworthy is that while convergence can streamline reporting, improve credibility, and reduce confusion, it also engenders the risk of getting locked into suboptimal schemes by private providers.

Scholars can play an important role in ensuring integrity in the face of numerous sustainability measurement schemes. One example is the Oxford Offsetting Principles, which seek to ensure that the wide range of voluntary and mandatory GHG offsetting standards evolve to reflect a science-based approach to offsetting and net zero (University of Oxford, 2024). Scholars are also well equipped to analyze which schemes are so similar that they can be meaningfully merged to enhance transparency for users while preserving enough variety to serve users with (spatially and temporally) divergent preferences, abilities, and circumstances. Researchers can identify the nature and significance of drivers and barriers to the convergence of schemes. This can help identify pathways to

streamlining overlapping frameworks while preserving (local and future) adaptability. Research can also evaluate the impact of convergence on scheme effectiveness and stakeholder trust. Another way to reconcile the need for streamlining multiple metrics while avoiding the emergence of private standards monopolies would be to recognize sustainability data as a common good (Hess & Ostrom, 2007). This would encourage public bodies to aggregate and disclose data based on agreed-upon standards, and subject to transparency and possibility for public review. One such example is the UN's International Methane Emissions Observatory, which seeks to provide open, reliable, and actionable data by collecting, synthesizing, and publishing methane emissions data from a variety of sources, including satellite data, industry reports, and national emissions inventories (UNEP, 2024).

Making schemes simpler and more robust

Many schemes are very complex and vulnerable since they cover a large number of issues (for the sake of interest comprehensiveness) and require very granular data (for reasons of cognitive accuracy), thereby undermining their practical feasibility for users. Creating information and/or resource demands that are hard to bear makes schemes vulnerable to defection. Schemes with very broad scopes require assessments on numerous aspects. For instance, reporting on the 169 targets of the 17 SDGs to ensure interest comprehensiveness involves so many parameters to be measured on such diverse aspects as poverty abatement, education, clean energy, and peace that highly incomplete information is likely to result. In a similar vein, accurately assessing performance on complex issues such as scope-3 GHG emissions is a daunting task in a globally distributed value chain (Kim, Hiatt, & Zhou, 2024). Establishing complete and correct information then easily becomes an illusion. And even if broad and deep information demands are cognitively feasible, they may entail extraordinary resource demands, thereby eroding the feasibility of schemes for the lack of time, money, and other resources to implement them.

One solution is to keep informational requests light enough to preserve robustness. Designers and implementors of sustainability measurement schemes can reduce scope ambivalence by selecting the most pertinent actors and aspects concerned (Wijen & Chiroleu-Assouline, 2019). For instance, clean energy is highly relevant to steel producers and education is important to vocational trainers, but not vice versa. Therefore, tailored schemes focusing only on the actors and aspects most concerned by organizational practices alleviate the pressure of having to assess myriads of (sometimes peripheral) parameters. Mitigating scale ambivalence involves searching for simple alternative measures (e.g., proxies) for complex issues with high information demands. Moving away from attempts to comprehensively measure towards assessing whether negative actions are avoided is one simplifying option (King & Pucker, 2021). As organizations face increasing transparency demands on a wide variety of issues (Bromley & Powell, 2012), they are more likely to resist providing myriads of data on which they see no (direct) financial returns. The recent EU move from extensive reporting requirements—in particular, the CSRD, the CSDDD, and the EU Taxonomy—to a much lighter reporting regime—embodied in the Omnibus Regulation—reflects the resistance to a high administrative burden (Forbes, 2025). And resource-constrained organizations, such as small-and-medium-sized enterprises and NGOs, may simply lack the requisite human and financial means. Therefore, sustainability measurement schemes that balance all three dimensions by selecting the most important interests and accepting relatively simple measures that are reasonably accurate are more viable than those nearing perfection on comprehensiveness and/or commensuration but undermine their practical implementation. Scholars can accommodate the need for simpler, more robust schemes by proposing methods and metrics that gauge societal impacts in reasonably simple and accurate ways.

In conclusion, while the quest for ideal sustainability measurement schemes will remain fruitless, there are promising avenues to make them more effective in assessing and driving positive societal outcomes. The articles in this themed section offer a variety of rich frameworks

and illustrations of such avenues. Scholars in organization studies can and should mobilize their knowledge and skills to improve the transparency and representation of governance, use alternative data from other disciplines and recent advances, streamline the abundant schemes to reduce redundancy, and develop balanced schemes with lower complexity and higher robustness. These pathways will alleviate the inherent tensions and bring sustainability measurement schemes closer to their aspired interest comprehensiveness, cognitive accuracy, and practical feasibility.

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ORCID iDs

Frank Wijen https://orcid.org/0000-0003-3959-9439
Shon R. Hiatt https://orcid.org/0000-0002-6588-4535
Judith L. Walls https://orcid.org/0000-0002-9579-6536

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Author biographies

Frank Wijen is a Professor of Global Sustainable Strategies at the Department of Management, Strategy, and Innovation of KU Leuven's Faculty of Economics and Business. He is also a Visiting Professor at HEC Paris. Frank has a PhD in Management from Tilburg University and was on the faculty at Erasmus University Rotterdam. His research focuses on the strategies that incentivize and enable (international) firms, governments, and nongovernmental organizations to engage in sustained collective action that leads to more environmentally and socially beneficial business outcomes.

Rodolphe Durand is the Joly Family Professor of Purposeful Leadership and the academic director of the Purpose Center at HEC-Paris. He is a globally renowned scholar in evaluating organizations' normative distinctiveness and connects research with practice as a member of Boards (in listed and private firms, in nonprofit organizations) as well as impact and purpose committees.

Shon R. Hiatt is an Associate Professor of Business Administration at the University of Southern California and Faculty Affiliate of the Greif Center for Entrepreneurial Studies. As Director of the Business of Energy initiative, he leads a multidisciplinary team of faculty, students, and industry partners to advance solutions in global energy, with a focus on business value creation through balancing energy security, safety, reliability, affordability, and cleanliness. He received his PhD from Cornell University and was formerly on the faculty at Harvard Business School.

Juliane Reinecke is a Professor of Management Studies at the Saïd Business School, University of Oxford. Her research draws on insights from organization theory, political philosophy, and process studies to explore how transnational governance institutions emerge and evolve as a result of the interactions of multiple stakeholders to promote more just and sustainable forms of globalization in global supply chains, but also organizations in general. Juliane holds a PhD from the Judge Business School, University of Cambridge. She was a Professor at King's Business School and at Warwick Business School.

Judith L. Walls is a Professor and Chair of Sustainability Management, Director of the Institute for Economy and the Environment, and the President's Delegate for Responsibility and Sustainability at the University of St. Gallen. Judith has a PhD from Rensselaer Polytechnic Institute, completed her post-doctoral research at the University of Michigan, and was previously at Concordia University and Nanyang Technological University. Her research focuses on corporate governance and sustainability, drawing on socio-psychological dynamics of top leaders for transformative sustainability strategy, often in contested industries.