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UNIVERSITY OF NORTHERN COLORADO

Greeley, Colorado

The Graduate School

SUSTAINABLE DEVELOPMENT: WHAT'S THE
PROBLEM HERE? A POST-STRUCTURAL
DISCOURSE ANALYSIS OF THE GLOBAL
REPORTING INITIATIVE

A Thesis Submitted in Partial Fulfillment
of the Requirements for the Degree of
Master of Arts

Jenniffer D. Barnett

College of Humanities and Social Sciences
Department of Sociology

May 2024

This Thesis by: Jenniffer D. Barnett

Entitled: *Sustainable Development: What's the Problem Here? A Post-Structural Discourse Analysis of the Global Reporting Initiative*

has been approved as meeting the requirement for the Degree of Master of Arts in College of Humanities and Social Sciences in Department of Sociology

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ABSTRACT

Barnett, Jenniffer D. *Sustainable Development: What's the Problem Here? A Post-structural Discourse Analysis of the Global Reporting Initiative*. Unpublished Master of Arts thesis, University of Northern Colorado, 2024.

The purpose of the study was to critically analyze how the problem of sustainable development is constructed in the Global Reporting Initiative (GRI) and identify what underlying assumptions and historical events produced the problematization as the GRI aims to guide global behavior. The study explored how governing took place by identifying what was silenced in the problem representation and the discursive effects and subject positions it produced. Carol Bacchi's (2009) "What's the problem represented to be?" (WPR) facilitated this Foucault-influenced poststructural discourse analysis. The interrogation revealed that (a) sustainable development is characterized as a problem of corporate transparency, and (b) transparency is understood to produce accountability by making visible corporate impacts on the economy, environment, and people, including human rights. This study brought to the surface dominant Western ontological regimes underpinning transparency, highlighting that alternative worldviews are silenced in this governing mechanism. Further, the study teased out underlying neoliberal discourse that shaped the subjects the GRI's problem representation produced, a neoliberal stakeholder. The practical contributions have significant implications for organizations determining their stakeholders. Organizations should develop a critical approach to using the GRI standards to ensure all relevant stakeholders are included. Mindlessly following a Western-centric framework can nudge organizations (unintentionally) to limit transparency and accountability, producing deleterious lived effects for people across the planet. This is helpful for

sustainability analysts, policymakers, and researchers, as this broadens the scope of relevance and helps identify impacts on stakeholders and their human rights by exploring alternative truths.

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Last but certainly not least, I cannot express in words the love and deep gratitude I hold for my grandmother, Donna Lee. Without your unconditional love and self-sacrifice, I would not

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CHAPTER I

INTRODUCTION

Policies shape our daily lives, influencing the kinds of humans we become and the objects we affirm; thus, it is essential to regularly question taken-for-granted truths or knowledge(s) that support the construction of such governing forces (Bacchi & Goodwin, 2016). Foucault (1990) reminds us that knowledge does not exist without power; through a post-structural lens, systems of power, such as governments, academia, and even cultures, are upheld by accepted systems of knowledge, such as science or social norms. This knowledge allows systems of power to reproduce themselves by generating techniques of government, like policies that underpin the existence of both power and knowledge. As one example, global policy guidelines that serve as a standard for countries around the world are, in fact, functions of power that govern behavior. Power produces such guidelines that help societies and global systems maintain order and address threats to the human condition and ways of life. Given the widespread impact such guidelines have on societies, it makes sense that we should responsibly reflect on and routinely interrogate their intent and impact. The purpose of this study is to critically analyze how the problem of sustainable development is constructed in the Global Reporting Initiative (GRI) and identify what underlying assumptions and historical events produce the problematization, as the GRI aims to guide global behavior.

Over three decades have passed since the World Commission of Environment and Development (WCED) released the Brundtland Report, published by the United Nations (UN). This report was presented as a call for action, linking social issues to the global environment and

outlining the connection to economic development. In 2016, the UN proposed an agenda, including 17 sustainable development goals (SDGs), which encompass social, economic, and environmental issues, with the intention of serving as a roadmap for governments, organizations, and individuals to address challenges that threaten our shared world collectively. The SDGs provide a broad, inclusive framework for governments and organizations to confront poverty, hunger, and climate change, among other issues. The UN highlights the indispensable role of the private sector in advancing the SDG's global agenda (UN, 2023). The Global Reporting Initiative is a leader in connecting organizations to sustainable development goals (De Villiers et al., 2022; KPMG, 2022) by offering an international framework using sustainability standards to create a common language for organizations to communicate their sustainability strategies and make visible their impacts on the environment, economy, and people (GRI, 2023).

Problem Statement and Rationale

As the most prominently used standard (KPMG, 2022), the GRI influences policy, corporate governance, and public perceptions of the SDGs (Toukabri & Youssef, 2022). A wealth of research has examined the standards, highlighting how they guide (Adams et al., 2022; Calabrese et al., 2016; Chen et al., 2015) and impact organizational performance (Adams et al., 2022). Others critically highlight practical shortcomings (Adams et al., 2022; Halkos & Nomikos, 2021; Safari & Areeb, 2020), for example, the inability to produce meaningful outcomes for social issues (Abson et al., 2017). An expansive amount of literature offers valuable insight into the effectiveness or lack thereof of the GRI standards, while fewer discourse analyses are conducted.

A critical discourse analysis of the SDGs criticizes the policy for disseminating a false narrative that suggests complex issues like poverty and climate change can be solved with

"managerial planning" (Montessori, as cited in Waring, 2017, p. 619), like following the GRI standards. Abson et al. (2017) highlight that many mechanisms, such as the GRI standards, offer solutions that are easy to adopt but insignificant towards transformation and argue that dominant discourses that shape SD solutions are insufficient for advancing meaningful change. As such, they propose a research agenda that re-thinks how SD knowledge is used.

Journeault et al. (2021) illustrate how the GRI technocratic guidelines frame sustainability discourse with boundaries that leave critical aspects of SD in the shadows, like impacts on Indigenous communities. Further, they demonstrate how Western ontologies (e.g., Naturalism) contribute to silencing Indigenous ontologies. They call for future research investigating institutional forces and cultural values underpinning sustainability standards like the GRI. Similarly, the present study analyzes what is silenced in the GRI standards and reveal the taken-for-granted truths and unexamined forms of thinking they rely on. Further, by illuminating "truths" in the GRI standards, the study contributes to a deeper understanding of sustainable development discourse and the potential governing effects on the planet and life.

Purpose and Research Questions

The purpose of the study was to critically analyze how the problem of sustainable development is constructed in the Global Reporting Initiative (GRI) and identify what underlying assumptions and historical events produced the problematization as the GRI aims to guide global behavior. This study aimed to dissect sustainable development by interrogating how the problem of sustainability or sustainable development is represented in the GRI standards. The study identifies how the construction of this problem produces subjects and objects and highlights the impacts of these discursive constructions.

I applied Bacchi's (2009) theoretical framework, "What's the problem represented to be?" (WPR), a post-structural analytical tool, to conduct this discourse analysis guided by the following research questions.

- Q1 How is sustainable development understood and characterized as a problem in the GRI standards?
- Q2 What assumptions and presuppositions underpin how the problem is represented, and what alternative "truths" are silenced in this representation?
- Q3 What subjects, objects, and potential effects are produced by the representation of sustainable development as a problem in the GRI standards?

The following section provides an overview of existing literature. Thereafter, the study's methodology and analytical framework are introduced. The analysis is presented following the structure of the research questions, accompanied by appropriate subheadings. The study's findings are summarized under conclusions, and the thesis is completed with a discussion that includes recommendations for future research.

Positionality

My interest in dissecting proposed solutions began in my previous professional work in the nonprofit sector. It appeared that solutions were not necessarily focused on solving problems but rather on cultivating funding and, in some ways, producing the issues. My interest in this master thesis topic emerged gradually from a sequence of professional and intellectual experiences that led me to question the dominant discourse underpinning the mainstreaming of sustainable development. Contingent on brief conversations with professionals working to implement sustainability strategies and an initial literature review, it became clear that individuals were being nudged to adopt a particular understanding of sustainable development. I began this journey wanting to understand how specific knowledge can morph meanings into an object of thought that serves some while harming others.

As an acknowledgment that research cannot be value-free (Holmes, 2020), it is imperative for this study to describe my worldview and positionality as a researcher. I approach this inquiry into this policy proposal for sustainable development with a critical stance and poststructural lens. As a theory, poststructuralism cannot be clearly defined, as a claim to absolute knowing contradicts this way of thinking. The world is ever-evolving, built upon tensions; such poststructuralism becomes a matter of perspective rather than absolute truth. I am working not to deny or reject what is but rather to dissent from the dominance of what is and the exclusive claims to truth and knowing (Bacchi & Goodwin, 2016). According to Bacchi and Goodwin (2016), critical poststructural research accepts the following assumptions: 1) it is assumed that knowledge practices produce hierarchical forms of rule, 2) reality is contingent, open to tensions and change, and 3) dominance of particular social arrangements involves politics, meaning, the forging of taken-for-granted. From this position, the world is socially constructed, where an unknowable number of truths exist; for example, poverty does not mean the same thing to everyone, everywhere, and nature, like God is not a universal concept; as such, everyone is right, and everyone is wrong.

Researcher reflexivity is essential within a constructivist framework, as this epistemology maintains that knowledge largely depends on interactions between subject and object; therefore, as the researcher, my thoughts, feelings, and experiences are central to constructing meaning. As a requisite, throughout the process, I reflected on my position of privilege as a White upper-middle-class graduate woman. I acknowledged biases specific to my Western-centric ontological positions. I also recognized the power and dominant discourse that shape my identity, silencing traumas that have undoubtedly shaped my positionality.

I must be reflexive about my subjectivities and assumptions to present these biases transparently and minimize their effect on my interpretation of the data. I enter this setting believing that capitalism and consumption harm people and the planet; at the same time, development is a tool for alleviating suffering. These assumptions are based mainly on literature and only on meaningful conversations or collaborations with leaders developing sustainable development strategies.

CHAPTER II

LITERATURE REVIEW

This literature review presents a backdrop for the Global Reporting Initiative (GRI) by presenting key concepts that support the construction of the standards and an overview of the theory used in the analysis. The review includes research on Sustainable Development (SD), including the historical context found in the United Nations and the SDGs, worldview schemas, the political economy, and the Global Reporting Initiative (GRI) standards. This is followed by an overview of Carrol Bacchi's (2009) WPR ("What's the problem represented to be?") theoretical framework, which guided the analysis for this research.

Sustainable Development

The Brundtland report coined the term sustainable development (SD), defined as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (UN WCED, 1987, p. 16) as a solution to environmental and social issues. This definition is the most widely cited in the sustainable development literature, even though a plethora of criticism and debate exists around the meaning and impact of SD. Indeed, most authors and policymakers leave out subsequent paragraphs that give context to sustainability and development and the specific issues they aim to address (Byrch et al., 2007; Robert et al., 2005). The excluded language prioritizes those living in poverty, stating that human needs are basic and essential and economic growth should be equitable, as sharing resources with people experiencing poverty is required to sustain them (Robert et al., 2005; UN, 1987). Additionally, an explanation of the definition of SD implies limitations for the biosphere to

absorb the effects of human activity (Robert et al., 2005) and the need to work within the environment's capacity (Byrch et al., 2007; UN, 1987). The UN (2023) articulates that sustainable development is a human rights issue impacting people across the planet in both developed and developing countries and urgent solutions are needed (Calvin et al., 2023). The proposed solution is the Sustainable Development Goals (SDGs).

The SDGs offer a broad, inclusive framework for confronting poverty, hunger, and climate change. However, while the SDGs claim to capture the full context of the definition with three overarching themes, environmental, social, and economic, within 17 goals, they also offer a loose interpretation of the targets to make them more inclusive (UN, 2023). As such, organizations, governments, and guidelines, including standard setters like the GRI, support sustainable development but adopt their understanding and apply their respective interpretations that typically emphasize one of the specific domains, either environmental, social, or economic (Biermann et al., 2022; Byrch et al., 2007).

Worldview Schemas

The literature suggests that the ways in which concepts such as equity and justice are applied to each domain are determined by environmental worldviews (Byrch et al., 2007). In other words, fundamental beliefs about the relationship between humanity and nature influence which environmental, social, or economic domains are emphasized in sustainable development interpretations. Over the years, several environmental worldview schemas have developed around three concepts: (a) ecocentric (eco-system-focused), (b) technocentric (innovation), or (c) anthropocentric (human-centered; Byrch et al., 2007). Environmental worldviews are represented on a continuum between two poles (very strong and very weak), whereas “very strong” SD adopts an ecocentric worldview that rejects using natural resources and supports a society that

does not involve economic activity. On the other hand, “very weak” SD adopts a technocentric worldview where the priority is maintaining the economy (Byrch et al., 2007). Dryzek (2022) suggests four worldviews ranging from problem-solving, which focuses on economic and ecological conflict, to dissolved, where the industrialist society is wholly rejected. Byrch et al. (2007) argue that SD is a normative concept, represented as a statement of values or moral principles, a reflection of worldviews; therefore, various interpretations are bound to exist and are best understood where they are situated. We know that worldviews arise primarily from culture and ways of life within groups (Giddens & Sutton, 2018), are reflected as discourse, opinion, and values (M. E. Olsen, 2019), and are inserted into policies intended to govern (Davidson, 2014). Worldviews are difficult to change (M. E. Olsen, 2019), raising concern that competing worldviews produce policies that cultivate tension and move us further from solving problems.

Taken together, the SDGs approach to inclusivity has the potential to be transformative; however, it is important to understand varying worldviews, as each beholds a pearl of certain wisdom (Lynam, 2019), and overlooking or devaluing any of the mentioned perspectives constrains a global problem-solving agenda.

Political Economy

As previously mentioned, underpinning power relations directly impact how policies are framed and disseminated. Davidson (2014) articulates that all subjective understandings of SD are underpinned by explicit or implicit ideologies relating to concepts of power and capital and thus suggests that the relationship between political economy and the ideologies of policymakers’ influence or prioritize trade-offs between dimensions of SD. The political economy approach to understanding SD embraces the proposition that class, gender, and ethnicity underpin ideologies,

and those ideologies impact approaches to SD. Through this approach, ideological tensions are highlighted, showing differences in the prioritization of environmental, social, or economic issues (Davidson, 2014).

Differing typologies related to the political economy and sustainability share the overarching theme of a right-to-left political spectrum (Davidson, 2014), where the right thinks, believes, and relies on the free market, and the left is a major disruptor of an existing order. Views between the two endpoints are highly debated, and arguments for their superiority are presented based on the ideological discourse adopted (Davidson, 2014). It makes sense that supporters of substitute capital produced by technology embrace the liberalization of free enterprise and other additional neoliberal philosophies (Davidson, 2011). As such, neoliberal opposition is framed in terms of power relations and unequal access to resources, causing environmental harm (Davidson, 2011). Each position on the spectrum includes nuanced variants such as how power is understood, what capital is, and the role of innovation, technology, and growth, further where social change is applied. For example, within varying degrees, the left (i.e., radicals and social democrats) believes that preserving natural capital is critical for achieving sustainability, and natural capital is essential to life on the planet and is non-substitutable. In other words, innovation and technology cannot replace natural resources. Furthermore, the state is responsible for protecting society and the environment by preserving these resources (Davidson, 2014). On the right (i.e., neoliberals and liberals) generally support innovation and technology and assume human capital and progress can overcome biosphere limitations (McManus, 1996). This positionality privileges the free market (Davidson, 2014). The political economy typology illustrates how varying approaches to SD are connected to ideologies and offers a framework for understanding how environmental, social, and economic issues are

conceived by actors, various groups, and organizations, further providing insight into the types of solutions that are constructed and offered (Davidson, 2014).

Sustainable development is an evolving institutionalized concept (Häikiö, 2014; Simões-Coelho et al., 2023) encouraging organizations such as the International Sustainability Standards Board (ISSB), Financial Accounting Standards Board (FASB), and the Global Reporting Initiative (GRI), among many others to produce solutions (e.g., guidelines, standards, and disclosure tools) that support the implementation of SD (Allen et al., 2018; GRI, 2023).

Underpinned by the political economy, with some overlap, each framework emphasizes different priorities and paths to sustainability (GRI, 2023). For example, the FASB is recognized by the Securities Exchange Commission (SEC) as the designated financial reporting accounting standard setter for public companies. The framework focuses on financial transparency, supporting investor decision-making with a solid economic and technical agenda towards sustainable development that includes carbon credit and offsets (FASB, 2024). As an established accounting framework, all public companies must adhere to the FASB standards; while mandatory, this framework fails to capture and disclose nonfinancial factors linked to the SDGs (GRI, 2023). Similarly, the ISSB proposes a disclosure framework focused on investors and financial market needs (ISSB, 2024), prioritizing the economy in a sustainable development agenda. Unlike either of the previously mentioned solutions, the GRI offers a framework for nonfinancial reporting, and, at the same time, it recognizes the relevance of working in tandem with financial reporting organizations like the ISSB (GRI, 2023).

In brief, each of these organizations argues the superiority and necessity of their frameworks for achieving sustainable development. Each demonstrates clear priorities between economic, environmental, or social factors underpinned by ideological discourse. Of these

solutions, the Global Reporting Initiative (GRI) is recognized as the most influential SD standard setter linked directly to the Sustainable Development Goals (KPMG, 2022).

Global Reporting Initiative

The UN recognizes the GRI as a partner in the capacity building of the SDGs (UN, 2023). Serving as the first standard-setting and SD reporting body (Carungu et al., 2021), the GRI was established as an international organization by the UN Environmental Program and the Coalition for Environmentally Responsible Economics (an American NGO; De Villiers et al., 2022). The GRI sustainability standards are built on the SDG framework, working from the definition of SD articulated in the Brundtland Report; their objective is to help organizations provide transparency regarding their negative or positive contributions to SD, including the impacts on human rights through SD reporting (GRI, 2023). Sustainability reporting has become mainstream and is used by corporations to communicate their impacts on environmental, social, and economic issues to stakeholders (Adams et al., 2022; GRI, 2023; Hamilton & Waters, 2022; Journeault et al., 2021). The GRI board works in the public interest and uses an independent, multistakeholder process to create sustainability principles and standards. Relying on experts from various sectors, the standards are updated every three years (GRI, 2023). Representing different stakeholders, these experts have authority based on their knowledge(s) of sustainable development (Journeault et al., 2021) and work to “create a common language for organizations and stakeholders, [in] which the economic, environmental and social impacts of organizations can be communicated and understood” (GRI, 2023, p. 3). Sustainability reporting has become mainstream and is used by corporations to communicate their impacts on environmental, social, and economic issues to all stakeholders (Hamilton & Waters, 2022).

A wealth of research has examined the standards, highlighting how they guide (Adams et al., 2022; Calabrese et al., 2016; Chen et al., 2015) and impact organizational performance (Adams et al., 2022). Research suggests that the GRI standards help organizations identify SD issues to improve performance (Chen et al., 2015), assist in accessing stakeholder needs (Font et al., 2016), and help organizations prioritize SD factors (Calabrese et al., 2016). Others critically highlight practical shortcomings (Abson et al., 2017; Adams et al., 2022; Halkos & Nomikos, 2021; Safari & Areeb, 2020). For example, governments that do not emphasize the importance of SD reporting dissuade the adoption and use of the GRI standards (Halkos & Nomikos, 2021). Other challenges include perceived cost (Safari & Areeb, 2020) and a lag in the required skills to meet demand (Adams et al., 2022). Additional factors influencing implementation include ownership and market position (Slacik & Greiling, 2020).

Literature suggests that the standards are only sometimes applied appropriately. Many organizations fail to identify and disclose all issues and impacts due to contradicting interpretations (Machado et al., 2021) and a lack of understanding of multiple standards and how to apply them (Garcia-Torea et al., 2020; Slacik & Greiling, 2020).

These practical shortcomings have researchers questioning whether the GRI benefits the environment or society. Safari and Areeb (2020) suggest that organizations focus on the easiest path to compliance rather than considering the practical implications of the standards. Furthermore, due to the discretionary adoption and loose interpretation (to allow inclusivity), organizations can be selective in what they disclose, manipulating stakeholder perceptions, known as greenwashing, all leading to the ineffectiveness of the standards (Adams et al., 2022).

In sum, while the GRI is recognized globally as a partner to the UN's SDGs and has a long-standing influence that has helped construct a common language for sustainable

development and reporting, critics worry that these reporting standards are captured within a discourse of business-as-usual, where economic value takes precedence over human values (van Bommel et al., 2023).

Carol Bacchi's Discourse Analysis

Developed by Carol Bacchi, the “What’s the Problem Represented to be?” (WPR) approach is a Foucauldian-influenced analytical strategy applied to a broad field of discourses (Bacchi, 2009, 2015; Bacchi & Bonham, 2014; Bacchi & Eveline, 2010; Bacchi & Goodwin, 2016; Carson & Edwards, 2011; Horsell, 2023; Pringle, 2019; Riemann, 2019, 2023). The methodology is based on poststructuralism, feminism, social constructionism, and Foucault's governmentality (Riemann, 2023). It aims to interrogate discursive practices underpinning problem representations articulated in proposed solutions to these problems and further tease out assumptions and silences that these practices (re)produce (Riemann, 2023). A WPR analysis helps identify discursive effects (i.e., what is included and what is left out), subjectification effects (i.e., how people are considered, how people view themselves), and lived effects (i.e., tangible impacts on life).

Discourse and Discursive Practices

Bacchi (2009; Bacchi & Goodwin, 2016) articulated that discursive practices are knowledge-formation practices that tell us how politics are involved in creating what we consider truth. She argues that this analysis is not the same thing as language use or linguistics; drawing from Foucault, the focus is on what is said in a broad context of contingencies that (a) allow things to be said and (b) make them true (Bacchi & Bonham, 2014). These contingencies, or established historical boundaries, are taken-for-granted rules that shape what is said. Discursive practices are the cultural rules that govern discourse and allow things to be said or unsaid (Bacchi

& Bonham, 2014). Foucault articulates that discourses are not things; they are practices used to define, describe, and reinforce specific knowledge types that cultivate a regime of "truth" (Bacchi & Bonham, 2014; Foucault, 1990). As subjects to discourse, we are conditioned and influenced by these practices, such that discourses embody power.

Foucauldian post-structural discourse analyses have been subjected to various criticisms, such as the lack of clear regulated procedures for selecting sources, no methodological blueprint, subjective interpretations of data, and concerns about replicability and generalizability (Aydın-Düzgit & Rumelili, 2019; Riemann, 2023). Riemann (2023) argues that Bacchi's (2009) WPR approach confronts many of these critiques by offering a rigorous, versatile, and replicable methodology for post-structural discourse analysis. The WPR approach explores how problems are represented in proposed solutions, encouraging the researcher to theorize across practices and deconstruct what is said and unsaid (Pringle, 2019). The WPR approach effectively identifies how dominant discourses allow the construction of problems to be represented in particular ways and not others (Clarke, 2019). For example, neoliberal discourse represents issues such as poverty and homelessness as individual pathologies (Farrugia & Gerrard, 2016; Pantazis, 2016), whereby individuals who experience poverty are assumed to have personal faults like addiction, poor decision-making, or education failures, and these are the primary explanations for their current experience (Pantazis, 2016). This discourse silences the influential role of social structures and economic systems on how and why people may experience poverty and homelessness (Farrugia & Gerrard, 2016; Pantazis, 2016).

Further, interrogating the construction of the problem is critical because certain problem representations benefit some members of society at the expense of others. For example, as a governing force, problematizing certain individual behaviors targets an identified minority for

forms of treatment as the majority is encouraged to behave normally (Bacchi & Goodwin, 2016). Therefore, one goal of WPR is to challenge problem representations that have deleterious effects on people and the planet (Bacchi, 2009).

Proposals, Problems, and Problematizations

The WPR approach facilitates investigating policy proposals by working backward, exploring how a problem is represented from the proposed solution (Bacchi & Goodwin, 2016, p. 31). Bacchi and Goodwin (2016) articulate policy as attempts to maintain social order induced by state institutions, agencies, professions, and experts. For researchers, policy texts are logical starting points for analysis; the texts here are expansive and can include various documents (e.g., files, records, legislation, bills, speeches, charts, budgets, programs, and reports) or websites. The distinguishing characteristic of appropriate material for WPR analysis is its prescriptive code of conduct, which suggests rules, opinions, and recommendations for behavior (Bacchi & Goodwin, 2016; Foucault, 1990). In other words, these policies represent proposed solutions for solving so-called problems. The WPR approach suggests that policies are not reactions to self-evident problems but are, instead, involved in constructing the problems they aim to address, including the parameters, causes, effects, and solutions that frame the problems in a particular way (Bacchi, 2009, 2015). A policy analysis begins by considering "what's the problem represented to be?" or "what problem is this policy proposing to solve?"

Problems refer to concerns, gaps between current realities and ideal states, or questions (Bacchi & Goodwin, 2016). When attached to things such as alcohol or drugs, the problems, or taken-for-granted truths, reveal these to be conditions saturated with values, attributes, beliefs, and associations to social problems that need to be fixed (Bacchi, 2015). Therefore, an analysis of problems must consider the places where they are situated and the impact of the problem-solving

paradigm that informs them. For example, the interrogation of evidence-based policy must include an exploration of theoretical stances and associated terminologies. As Bacchi (2009, 2015) argues, these practices of policy construction are grounded in assumptions about the problem, which leads to finding solutions that work_for that specific representation of the problem.

Studying proposed solutions to problems allows us to interrogate how the representation of those problems directly influences how we are governed (Bacchi & Eveline, 2010). For example, a proposed solution to workforce equity is offering women more training programs. The proposed solution, more training programs, highlights that the assumed equity problem in this situation is women's lack of training (Bacchi & Eveline, 2010). This allows researchers to identify what is being defined as the problem and illustrates how the solution, underpinning truths, and power relations contribute to the construction of the problem. Bacchi focuses on problematization to confront the power of problems.

Problematization can be viewed as thinking problematically or a historical process of producing objects for thought (Clarke, 2019). Thinking problematically involves interrogating the solution to understand how the problem is understood and categorized concerning time and space. Exploring how issues become problematized aids in understanding the power relations involved (Carson & Edwards, 2011). This allows for distancing from fixed essences and creates space to contest them (Clarke, 2019).

Interrogating Problem Representations

Drawing from Foucauldian archaeology, genealogy, and problematizations, the WPR approach (Bacchi, 2009) deploys six interrelated questions that guide the analysis: (a) What's the problem represented to be in a specific policy or policies? (b) What presumptions and

assumptions underlie this representation of the 'problem?' (c) How has this representation of the problem come about? (d) What is left unproblematic in this problem representation? Where are the silences? Can the problem be thought about differently? (e) What effects are produced by this representation of the problem? (f) How/where is this representation of the problem produced, disseminated, and defended? How could it be questioned, disrupted, and replaced? Each question interrogates the assumptions that underpin the problematization, including conditions of emergence, functioning, and acceptance that lead to the production of subjects, objects, and truth (Bacchi & Goodwin, 2016) and the effects (Chan, 2018). This method provides an investigative opportunity to identify gaps and silences by asking what remains unsaid (Chan, 2018).

CHAPTER III

METHODOLOGY

To better understand how governing takes place, the purpose of the study was to critically analyze how the problem of sustainable development is constructed in the Global Reporting Initiative (GRI) and identify the underlying assumptions and historical events that produced the problematization as the GRI aims to guide global behavior. Applying Bacchi's (2009) WPR methodology, framework, and concepts allowed for an in-depth interrogation of the construction of the problem, helping to identify discursive effects (i.e., what is included and what is left out), subjectification effects (i.e., how people are considered), and lived effects (i.e., tangible impacts on life). Using analytical questions, the UN documents constituting the Sustainable Development Goals (SDGs) and the sustainable development Standards produced by the GRI were subject to critical analysis. The present study explored how sustainable development is problematized in the policy text. Challenging that sustainable development is an objective problem that needs addressing; instead, sustainable development is being produced in a particular way by the GRI.

Research Design

As previously discussed, the present study is guided by Carol Bacchi's "What's the Problem Represented to be?" (WPR), a Foucauldian-influenced analytical strategy used to critically interrogate solutions found in policy (Bacchi, 2009, 2015; Bacchi & Eveline, 2010; Horsell, 2023; Pringle, 2019; Riemann, 2019, 2023). Encouraged by previous studies that applied the WPR framework/methodology to examine the power relations and dominant discourse(s) found in proposed solutions (see Pringle, 2019; Riemann, 2019), I adopted the

approach for this research. The methodology is based on poststructuralism, feminism, social constructionism, and Foucault's governmentality (Riemann, 2023). The WPR approach (Bacchi, 2009) deploys six interrelated questions set out in (see Table 1), influenced by Foucauldian archaeology, genealogy, and problematizations that guide the analysis.

Table 1

Bacchi's Guiding Questions

#	Question
1	What's the problem represented to be in a specific policy or policies?
2	What deep-seated presuppositions or assumptions (conceptual logics) underlie this representation of the 'problem' (problem representation)?
3	How has this representation of the 'problem' come about?
4	What is left unproblematic in this problem representation? Where are the silences? Can the 'problem' be conceptualized differently?
5	What effects (discursive, subjectification, lived) are produced by this representation of the 'problem'?
6	How and where has this representation of the 'problem' been produced, disseminated and defended? How has it been and/or how can it be disrupted and replaced?

Note. Questions adapted from Bacchi and Goodwin (2016, p. 20).

The aim is to interrogate discursive practices underpinning problem representations articulated in proposed solutions to these problems and further tease out assumptions and silences that these practices (re)produce (Riemann, 2023). This begins by asking a relatively straightforward question, asking the researcher(s) to read about the proposals for change or the solutions presented in a given policy. From there, it uses the identified solution to trace the construction of the problem. Each question, in its own way, interrogates the assumptions that underpin particular problem representation found in policy, including conditions of emergence,

functioning, and acceptance that lead to the production of subjects, objects, and truth (Bacchi & Goodwin, 2016) and the effects (Chan, 2018). This method provided an investigative opportunity to identify gaps and silences by asking what remains unsaid (Chan, 2018). It is worth noting that while the questions appear sequential, they should be applied iteratively. Further, Questions 2-6 can be applied in any order, and not all need to be addressed (Bacchi, 2009; Bacchi & Goodwin, 2016). Bacchi later added step 7, clarifying the need for the researcher to consider the relationship between the researcher's positionality and the policy text being investigated (Bacchi & Goodwin, 2016).

Foucauldian post-structural discourse analyses have been subjected to various criticisms, such as the lack of clear regulated procedures for selecting sources, no methodological blueprint, subjective interpretations of data, and concerns about replicability and generalizability (Aydin-Düzgit & Rumelili, 2019; Riemann, 2023). Riemann (2023) argues that Bacchi's (2009) WPR approach confronts many of these critiques by offering a rigorous, versatile, and replicable methodology for post-structural discourse analysis, and I agree.

The WPR approach explores how problems are represented in proposed solutions, encouraging the researcher to theorize across practices and deconstruct what is said and unsaid (Pringle, 2019). The approach effectively identifies how dominant discourses allow the construction of problems to be represented in particular ways and not others (Clarke, 2019). For example, neoliberal discourse represents issues such as poverty and homelessness as individual pathologies (Farrugia & Gerrard, 2016; Pantazis, 2016), whereby individuals who experience poverty are assumed to have personal faults like addiction, poor decision-making, or education failures, and these are the primary explanations for their current experience (Pantazis, 2016). This

discourse silences the influential role of social structures and economic systems on how and why people may experience poverty and homelessness (Farrugia & Gerrard, 2016; Pantazis, 2016).

Further, interrogating the construction of the problem is critical because certain problem representations benefit some members of society at the expense of others. For example, as a governing force, problematizing certain individual behaviors targets an identified minority for forms of treatment as the majority is encouraged to behave normally (Bacchi & Goodwin, 2016). Therefore, one goal of WPR is to challenge problem representations that have deleterious effects on people and the planet (Bacchi, 2009).

Selection of Material

Bacchi (2009) articulates that policy is a proposal tied to the idea that something needs advancement, change, or modification. The something is what she identifies as what is represented to be the problem. Thus, the recommended object of analysis using the WPR approach includes prescriptive texts, practical texts, and proposals such as those selected for the proposed study (Bacchi & Goodwin, 2016). Supported by Foucault's recommendation for analyzing discourse as policy texts are the results of practices, and they are at the forefront of government problematization as they introduce conduct by proposing rules, guidance, and opinions on behavior (Foucault, 1990), in this case, imposing standards and ratings for sustainable development. The SDGs are not considered policy, nor the GRI Standards per se, but the selected documents govern and guide sustainable development globally. Therefore, they represent what can be seen as "policy texts" or "proposals." The texts analyzed included:

- The Global Sustainable Development Report (UN, 2023).
- Using Corporate Reporting to Strengthen Sustainable Development Goals: Recommendations for National Policy Makers (GRI, 2023).

- A Consolidated Set of the GRI Universal Standards, focused on section GRI 1: Foundation 2021 (pp. 7-34; GRI, 2023). The remaining sections will not be analyzed as they contain step-by-step instructions for users, material topics, and industry sections.

The proposed documents were selected as they present guidance, standards, and measurable targets for sustainable development. The UN SDGs were one of the first frameworks created for unifying sustainable development globally, with 17 goals supported by 169 quantitative targets recognized as the SDG compass. It was developed by the GRI, UN Global Compact, and the World Business Council for Sustainable Development (Cruz & Matos, 2023). Recently, the UN (2023) published a *Global Sustainable Development Report*, which covers in detail the SDGs, including the framing, pathways, and transformation, providing the most current published up-to-date progress report on sustainable development according to the set targets and goals. The document offers an updated backdrop for sustainable development discourse related to the study.

While several frameworks exist, the GRI is recognized as a contributor to the SDG compass (Cruz & Matos, 2023), is known as a leader in global sustainability reporting, and has become the de facto language for sustainable development reporting (McKean-Wood et al., 2016). Additionally, a 2022 survey on sustainability reporting found that 78% of the largest companies had adopted the GRI standards for reporting (KPMG, 2022). Lastly, the GRI is situated to serve the private sector as it conforms to the idea that this sector has a significant role in accelerating the progress of the SDGs, collaborating with governments and organizations they work to introduce effective policy with their guidance and standards (GRI, 2023).

The two documents published by the GRI were selected representations of the integration of sustainable development into government and organizational policies guided by the SDGs. The two documents depict standards for sustainable development that support the SDGs agenda. *Using Corporate Reporting to Strengthen Sustainable Development Goals: Recommendations for National Policy Makers* consists of eight pages highlighting five recommendations for policymakers' conduct for integrating SDGs into policy.

The contents of the *Consolidated Set of the GRI Standards* included in this analysis were the Purpose and system of GRI Standards, Key concepts, Reporting Standards, and Reporting Principles. The foci in conducting a WPR analysis is interrogating policy text that proposes certain conduct (Bacchi & Goodwin, 2016). In this case, the study examined how sustainable development is represented as a certain kind of problem within the GRI Standards; thus, the GRI documents that articulate these standards become appropriate objects of analysis.

Process of Analysis

It is crucial to read selected material rigorously while conducting discourse analysis (Jiang, 2018). Thus, the selected texts were read throughout the analysis, paralleling each other recursively. Each analytical question was dissected regularly to clarify the intention, meaning, and purpose of each step in the analysis. For example, complex concepts were revisited regularly to ensure the best possible understanding and application, as Bacchi and Goodwin (2016) articulate the importance of consulting and knowing other texts related to the topic to facilitate rigor. The literature review was continuously read and used to familiarize myself, the researcher, with historical context, theory, and concepts throughout the interrogation. This allowed for deeper exploration.

Bacchi's Guiding Questions

The analysis began with reading the Consolidated Set of the GRI Universal Standards and focused on the first of Bacchi's WPR questions: What's the problem [in this case, sustainable development] represented to be in a specific policy or proposal [in this case, the GRI]? To identify the problem representation, I explored the solutions proposed in the Standards and "worked backward" to "read off" the implied problem (Bacchi, 2009, p. 48). A handful of solutions were singled out; thus, it was necessary to identify how these problem representations were layered or lodged to determine a dominant solution. Next, I created a results table and shared them with an independent researcher to facilitate peer debriefing. Following Christou's (2023) work on Artificial Intelligence (AI) as an analysis tool in qualitative research, I used ChatGPT as part of the investigator triangulation. This was limited to cross-checking the implied problem; no content was generated outside of yes or no. The answers to Questions 2-5 followed.

Question two identified the assumptions and presuppositions or unexamined ways of thinking needed for this problem to make sense. In other words, I determined how the problem was constructed by considering the concepts, discursive practices, and binaries it relies on and identified patterns of political and government rationalities that have historically established boundaries for transparency as a solution to make sense, like neoliberalism, the ontology of naturalism and the discursive practices (openness) associated with the culture of democracy. Revisiting this question after conducting the genealogy exercise in question three was helpful. Understanding how transparency had come to be situated within the Standards was essential before considering underlying conceptual logics.

Applying question three, I examined transparency and regimes of truth that had emerged to become proposed solutions to economic, environmental, and social impacts (sustainable

development). To achieve this, this part of the analysis draws on Foucault's genealogical theory. I began analyzing the present state of transparency and asked, how did we get here? By tracing its roots, I was able to identify power relations that created “conditions of authority for certain discourses,” which affected the success of some problem representations while silencing others (Bacchi, 2009, p.11; Bacchi & Goodwin, 2016). For example, there is tension between mandatory and voluntary transparency regimes and fluctuations in the role of the private and public sectors regarding transparency. This part of the analysis highlights power relations and a constant shift in social responsibility. Where self-regulation for the private sector, underpinned by neoliberal discourse, often rules only to reflect its shortcomings with time, and institutionalized transparency like the Freedom of Information Act gives a certain level of authority, but its reach is limited.

The data recorded in questions two, three, and five prepared the work for question four, which aimed to determine what was silenced by the problem representation. Focusing on the binaries and categories established in question two and the determined effects produced in question five was helpful. This part of the analysis served as a fracture point for the solution to be remade or reconstructed for social change. Transparency as a proposed solution has simplified a complex issue, which distorts and misrepresents its ability to cultivate change by silencing alternative ontologies and reinforcing neoliberal dominant discourse. Further, it reduces the population to merely stakeholders, leaving out any persons who do not ascribe to Western-centric worldviews.

I considered the political implications rather than outcomes for question five and focused on discursive, subjectification, and lived effects (Bacchi & Goodwin, 2016). First, I identified how the problem representation limits what can be said or thought (discursive effects), drawing

attention to how subjects are produced and implicated (subjectification effects), and determined how these effects translate into people's lives. From here, I critically interrogated the discursive, subjective, and lived effects produced. This question allows for critical analysis underpinned by the assumption that how policies are constructed favors some over others, thus producing deleterious effects (Bacchi, 2009). To support this analysis, I considered the following sub-questions: 1) who is likely to benefit from this representation of the problem? 2) who is likely to be harmed by this representation of the problem? This part of the analysis facilitated the analysis for question 4 (what is silenced).

Question six was omitted from the analysis, as Bacchi (2009) articulates that not all questions are necessary for every interrogation. It is up to the researcher to decide. This part of the analysis concerns how this problem representation is disseminated and defended, and, how it can be questioned, disrupted, and replaced. These are great questions for future research considerations.

CHAPTER IV

ANALYSIS

The purpose of the study was to critically analyze how the problem of sustainable development is constructed in the Global Reporting Initiative (GRI) and identify what underlying assumptions and historical events produced the problematization as the GRI aims to guide global behavior. This chapter includes the discourse analysis of the Global Reporting Initiative (GRI) and the document published by the GRI, *Using Corporate Reporting to Strengthen Sustainable Development Goals*. Divided into sections, this chapter begins by answering Question 1 of the WPR approach, followed by an analysis of Questions 2-6

Problem Representations in the Global Reporting Initiative

The Global Reporting Initiative is driven by the idea of a sustainable future requiring Sustainable Development (SD), enabled by the GRI Standards (GRI, 2023). Sustainable Development is operationalized in the GRI as "development which meets the needs of the present without compromising the ability of future generations to meet their own needs" (GRI, 2023, p. 7; UN, 2023), a snippet of the definition articulated by the UN.

This section's task is to identify central policy proposal(s) and reveal the implicit problem representation(s; PRs). This initial step, "a form of commonsense" (Bacchi, 2009, p .3), is necessary for the WPR approach as it offers insight into how sustainable development is thought about by the GRI. Therefore, focused on section GRI 1: Foundation 2021 (pp. 7-34) in the Consolidated Set of Universal Standards and the publication, "Recommendations for National

Policy Makers," the analysis begins by answering the first question of the WPR approach. The clarification of the suggested problem begins with the governing mechanisms found in the documents (Bacchi & Goodwin, 2016). In this case, the proposed solution(s) set by the GRI intends to enable sustainable development. Proposals themselves imply that something needs to change; as such, the GRI implies that something needs to be done to increase, support, and enhance sustainable development. In other words, sustainable development is a problem that needs to be solved.

To identify the proposed solution and answer WPR question 1: What is the problem of Sustainable Development represented to be according to the GRI? I applied Bacchi's logic of operation: What is proposed to do about something..., indicates what is thought needed to change or to be done..., hence what is assumed as problematic... , and hence what the problem is represented to be (Bacchi, 2009; Bacchi & Goodwin, 2016) and singled out the following PR within the selected documents: Transparency is assumed to be a problem of sustainable development.

A Transparency Problem

1. What is proposed to do about something... Organizations can affect the economy, environment, and people through their activities and business relationships, making negative or positive contributions to sustainable development. Sustainable development is "development which meets the needs of the present without compromising the ability of future generations to meet their own needs" (UN WCED, 1987, p. 16). The objective of sustainability reporting using the GRI Sustainability Reporting Standards (GRI Standards) is to "provide transparency

on how an organization contributes or aims to contribute to sustainable development" (GRI, 2023, p. 7).

2. Indicates what is thought needed to change or to be done... According to the GRI, to foster a sustainable future, sustainable development, and the SDGs, what needs to change is improved transparency regarding how organizations impact (either positive or negative) the economy, the environment, and people, including impacts on human rights.
3. Hence what is assumed as problematic... Hence, more transparency is needed for realizing sustainable development and achieving the SDGs.
4. And hence what the problem is represented to be. Hence, the problem of achieving sustainable development and the SDGs is represented by the GRI to be a problem of organizational transparency regarding their impacts on the economy, the environment, and people, including impacts on human rights.

Throughout, the document explicitly and implicitly articulates that the GRI is a tool for various stakeholders that offers transparency as a solution for sustainable development and a facilitator of the SDGs. As such, sustainable development is represented and assumed to be a problem of transparency, framed to suggest that organizations' lack of transparency regarding their positive and negative impact is an issue for sustainable development. Transparency as a problem representation is clear (see Table 2); various paragraphs offer solutions and guidance (governing mechanisms) for both users and policymakers that provide, enhance, allow, enable, and support the consistency, credibility, comparability, and quality of transparency.

The GRI claims to enable organizations to share their most significant impacts on sustainable development publicly. It further articulates that with the guidance of the GRI,

consistent and credible transparency supports global comparability and decision-making, which influences impacts and contributions to sustainable development, as well as commitments to the SDGs. For the GRI, transparency is a catalyst for achieving global sustainable development and the SDGs (GRI, 2023).

Table 2*Problem Representations of Transparency*

<i>Solution Examples Identified from Policy Document</i>	<i>Problem Representations</i>	<i>Cross-Checked ChatGPT</i>
"Through their activities and business relationships, organizations can have an effect on the economy, environment, and people, and in turn make negative or positive contributions to sustainable development. Sustainable development refers to 'development which meets the needs of the present without compromising the ability of future generations to meet their own needs' "(UN WCED, 1987, p. 16.). The objective of sustainability reporting using the GRI Sustainability Reporting Standards (GRI Standards) is to provide transparency on how an organization contributes or aims to contribute to sustainable development (GRI, 2021, p. 7).	Lack of transparency regarding sustainable development impacts.	Yes
"The GRI Standards enable an organization to publicly disclose its most significant impacts on the economy, environment, and people, including impacts on their human rights and how the organization manages these impacts. This enhances transparency on the organization's impacts and increases organizational accountability" (GRI, 2021, p. 7)	Lack of transparency regarding organizational impacts.	Yes
"...allow an organization to report information about its impacts consistently and credibly. This enhances the global comparability and quality of reported information on these impacts, which supports users...assessments and decisions about the organization's impacts and contribution to sustainable development" (GRI, 2021, p. 7).	Lack of consistent and credible transparency.	Yes
"Stakeholders and other information users can use the GRI Standards to understand what organizations are expected to report about. Stakeholders can also use an organization's reported information to assess how they are affected or how they could be affected by the organization's activities" (GRI, 2021, p. 8).	Lack of transparency needed for making assessments and decisions.	Yes
"(...) can also use this information to identify financial risks and opportunities related to the organization's impacts and to assess its long-term success. Users other than the organization's stakeholders, such as academics and analysts, can also use the reported information for purposes such as research and benchmarking" (GRI, 2021, p. 8).	Lack of transparency needed for making assessments and decisions.	Yes
"The purpose of the Standards is to enable organizations to report information about their most significant impacts on the economy, environment, and people, including impacts on their human rights" (GRI, 2021, p. 11).	Lack of transparency is needed to identify significant organizational impacts.	Yes

Table 2 continued

<i>Solution examples identified from policy document</i>	<i>Problem Representations</i>	<i>Cross-Checked ChatGPT</i>
"Reporting in accordance with the GRI Standards enables an organization to provide a comprehensive picture of its most significant impacts on the economy, environment, and people, including impacts on their human rights, and how it manages these impacts. This allows information users to make informed assessments and decisions about the organization's impacts and its contribution to sustainable development" (GRI, 2021, p.14)	Lack of transparency needed for making assessments and decisions.	Yes
"The reporting principles are fundamental to achieving high-quality sustainability reporting. Therefore, an organization is required to apply the reporting principles (...). The reporting principles guide the organization in ensuring the quality and proper presentation of the reported information. High-quality information allows information users to make informed assessments and decisions about the organization's impacts and its contribution to sustainable development" (GRI, 2021, p. 23).	Lack of quality transparency needed for making assessments and decisions.	Yes
"The organization shall report information that is correct and sufficiently detailed to allow an assessment of the organization's impacts (GRI, 2021, p. 23).	Lack of correct, sufficient transparency.	Yes
"The organization shall report information in an unbiased way and provide a fair representation of the organization's negative and positive impacts" (GRI, 2021, p. 24).	Lack of unbiased transparency.	Yes
"The organization shall present information in a way that is accessible and understandable" (GRI, 2021, p.24).	Lack of accessible and intelligible transparency.	Yes
"The organization shall report information about its impacts in the wider context of sustainable development. (...) report information about its impacts in relation to sustainable development goals and conditions (GRI, 2021, p. 25) (...) report information about its impacts in relation to societal expectations and expectations of responsible business conduct set out in authoritative intergovernmental instruments with which the organization is expected to comply (e.g., UN Guiding Principles on Business and Human Rights)" (GRI, 2021, p. 26).	Lack of transparency regarding impacts and compliance.	Yes
"The GRI strongly believes that the private sector is key to the realization and implementation of the SDGs, and that transparency is the enabler for private and public actors to work together. (...) GRI continues to work in collaboration with strategic partners to highlight and increase the importance of corporate sustainability reporting for the SDGs" (GRI, 2021, p. 4).	Lack of transparency needed for collaboration.	Yes

While relatively straightforward, it is necessary to unpack transparency further, as this answer invites the subsequent question - what additional problem(s) does transparency solve in

the GRI? This exploration is appropriate as problem representations tend to 'nest' within other problem representations (Bacchi & Goodwin, 2016, p. 24). Thus, I found this step necessary for rigorously selecting a dominant or central policy proposal, further informing the research by bringing additional governing rationales to the surface. Therefore, applying the same logic of operation, the following PRs were identified:

An Accountability Problem

1. What is proposed to do about something...
The GRI Standards enable an organization to publicly disclose its most significant impacts on the economy, environment, and people, including impacts on their human rights and how the organization manages these impacts. This enhances transparency on the organization's impact and increases organizational accountability. (GRI, 2021, p. 7)
2. Indicates what is thought needed to change or to be done... To achieve sustainable development, what needs to change, according to the GRI, is the lack of or limited organizational accountability regarding significant impacts on the economy, environment, and people, including human rights.
3. Hence what is assumed as problematic... Hence, accountability regarding significant impacts on the planet and people is assumed to be problematic for realizing sustainable development.
4. And hence what the problem is represented to be. Hence, the problem of achieving sustainable development is represented in the GRI as an organizational accountability problem.

This PR suggests that Sustainable Development is a problem of organizational accountability. For the GRI, whether actual or potential, intended or unintended, positive or negative, organizations affect the economy, environment, and people, impacting sustainable development (GRI, 2023). The GRI implies that improving organizational accountability is necessary for achieving a sustainable future; increasing accountability is a matter of publicly disclosing an organization's impacts on sustainable development and how those impacts are or will be managed (GRI, 2023). It is implied that whether or not organizations adhere to expectations set by society, such as those authoritative instruments intended to promote sustainable development (e.g., laws and regulations regarding climate change), should be visible, allowing stakeholders to make assessments about a company's accountability regarding such expectations (GRI, 2023).

Indeed, using the GRI Standards is voluntary. However, those organizations that use the GRI must comply with outlined reporting requirements and principles intended to hold organizations accountable for their most significant impacts on SD. The GRI clearly articulates that "impact refers to the effect an organization has or could have on the economy, environment, and people, including human rights, as a result of the organization's activities (...)" (GRI, 2023, p. 11), as such, encourages policymakers to "enforce and facilitate" accountability in the private sector (GRI, 2023, p. 2). The Standards do not explicitly state that GRI allows stakeholders to hold organizations accountable for their impacts on sustainable development. Instead, it states that "this allows information users to make informed assessments and decisions about the organization's impacts and its contribution to sustainable development" (GRI, 2023, p. 14). This implies that exposure to an organization's impacts on sustainable development will prompt scrutiny or support from the public eye, increasing accountability and, therefore, improving

sustainable development. This implication is underpinned by several assumptions (e.g., public access to information, shared values, transparency) and, critically, the assumed participation of the public.

A Decision-Making Problem

1. What is proposed to do about something...
Reporting per the GRI Standards enables an organization to provide a comprehensive picture of its most significant impacts on the economy, environment, and people, including impacts on their human rights and how it manages these impacts. This allows information users to make informed assessments and decisions about the organization's impacts and contribution to sustainable development. (GRI, 2023, p. 14)
2. Indicates what is thought needed to change or to be done... According to the GRI, to achieve sustainable development, what needs to change is the inability to make informed decisions based on significant impacts organizations have on the economy, environment, and people, including human rights.
3. Hence what is assumed as problematic... Hence, informed decision-making is assumed to be problematic for realizing sustainable development.
4. And hence what the problem is represented to be. Hence, the problem of achieving sustainable development is represented in the GRI as an informed decision-making problem.

Accountability/Transparency Problem

1. What is proposed to do about something...

The GRI Standards are based on expectations for responsible business conduct in authoritative intergovernmental instruments (...). Information reported using the GRI Standards can help users assess whether an organization meets the expectations set out in these instruments. (GRI, 2023, p. 7)
2. Indicates what is thought needed to change or to be done... According to the GRI, to achieve increased organizational accountability, what needs to change is better transparency and improving the ability for users to make informed decisions and assess business conduct.
3. Hence what is assumed as problematic... Hence, the need for more transparency is assumed to be problematic for realizing organizational accountability.
4. And hence what the problem is represented to be. Hence, the problem of achieving organizational accountability is represented in the GRI to be a transparency problem.

In the GRI, the transparency of an organization's most significant impacts regarding sustainable development is essential for accountability, as transparency allows all stakeholders to assess and make informed decisions. This implies that without transparency, organizations will not be held accountable or recognized for their impacts on the economy, environment, and people (negative or positive). This is problematic as the GRI (2023) and the UN (2023) articulate the necessity for organizational accountability in pursuing sustainable development.

Decision-Making/Transparency Problem

1. What is proposed to do about something...
Reporting per the GRI Standards enables an organization to provide a comprehensive picture of its most significant impacts on the economy, environment, and people, including impacts on their human rights and how it manages these impacts. This allows information users to make informed assessments and decisions about the organization's impacts and contribution to sustainable development. (GRI, 2023, p. 14)
2. Indicates what is thought needed to change or to be done... According to the GRI, to make informed decisions, what needs to change is improved transparency regarding significant impacts on the economy, environment, and people, including human rights.
3. Hence what is assumed as problematic... Hence, more transparency is needed to make informed decisions.
4. And hence what the problem is represented to be. Hence, the GRI represents the problem of informed decision-making as a transparency problem.

Applying Bacchi's (2009) logic of operation, a series of problem representations surfaced (not exhaustive). "Problem representations tend to lodge or nest one within the other" (Bacchi & Goodwin, 2016, p. 24). Indeed, transparency, accountability, and decision-making are represented as problematic for sustainable development; however, I found accountability, decision-making, and sustainability lodged within the solution or problem representation of transparency; as such, it was identified as the dominant problem representation and the entry point for this analysis. The following section includes a WPR Analysis of the Transparency Problem Representation. It is

important to recall that this analysis aims to start with a stated solution, in this case, transparency, and interrogate the implicit problematization along with underpinning assumptions (Bacchi & Goodwin, 2016).

Deep-Seated Underlying Assumptions

First, the intention was to make visible the assumptions taken for granted or background knowledge(s) supporting this problem representation: lack of transparency explains a lack of sustainable development. The goal was to identify and then analyze the conceptual logic(s), or the meanings that underpin this problem representation, that must be in place for this to make sense (Bacchi, 2009, p.5). Considering Foucault's (as cited in Bacchi, 2009, p. 5) notion of episteme, or unconscious thoughts, WPR question 2 is answered first by looking at the underpinning worldviews shaping this representation.

Worldviews

Held consciously and subconsciously, the way we see the world is our worldview. For example, the fundamental core beliefs about the relationship between humans and nature influence how we make sense of problems like climate change and extreme poverty as they relate to sustainable development. Therefore, those core beliefs affect the solutions we propose to address such issues. Underpinning the problem representation of transparency in the Global Reporting Initiative (GRI) is a reality that suggests that nature is separate from humans and that humans have the capacity to impact nature or the environment in drastic ways. French anthropologist Descola (as cited in Journeault et al., 2021) argues that humans organize their relationship with the world in various ways and that not all societies share the same nature/cultural views. Descola refers to worldviews that establish boundaries between humans and nature, like those that underpin the reality suggested here, as naturalism.

Naturalism corresponds with Western societies, which operate from the truth that humans produce culture with their consciousness and subjectivity, whereas nature cannot. These differences separate the two and place human needs at the top of the hierarchy. Nature is free from culture and should be protected, as it serves the needs of humans (Journeault et al., 2021). This can be seen in this problem representation in two ways. First, transparency is partly an act of making visible impacts on nature and partly an act of controlling those impacts to create a positive contribution toward a concept of sustainable development by protecting or wisely using environmental resources. All of this is underpinned by the UN's definition, adopted by the GRI as foundational to its purpose, where sustainable development is the matter of meeting the needs of humans now and into the future. Secondly, the GRI guides organizations to make visible its effects (realized or potential) on the environment, referring to “Impacts on living organisms and non-living elements, including air, land, water, and ecosystems” (GRI, 2021, p. 11). While humans are living organisms, within the guidelines, the GRI divides organizational impacts on people and human rights and organizational effects on the environment (GRI, 2021, p. 11) and places the responsibility for solving problems solely on humans. Therefore, it is assumed by the GRI that all people and societies organize their relationship with nature in the same way, in this case, through a naturalist lens.

This assumption silences other ontologies, like those of many Indigenous communities, like Animism, that organize their relationship with the environment differently. In contrast to naturalism, where humans are superior (more important) to nature, humans are under the dominion of nature in this worldview. According to Descola (2013), as previously mentioned, the ontology of naturalism that separates culture from nature does not exist in all societies; in other words, this utilitarian relationship and representation of nature are not widely shared yet

dominate sustainability discourse and underpins ways of thinking or worldviews and the formation of environmental typologies. This dominance allows for this problem representation to make sense. However, as mentioned, it leaves different ontologies out of the conversation, further controlling the narrative (what can and cannot be said) regarding sustainable development, sustainability (Journeault et al., 2021), and proposed solutions.

From naturalism, several environmental worldview schemas have been constructed that place people in categories based on their views of how, if, and why the environment should be protected. For example, in one camp, there are ecocentric (eco-system-focused) worldviews where intrinsic value is found in all of nature; in another, anthropocentric (human-centered) worldviews which give humans intrinsic value above all else which supports technocentric (innovation-centered) worldviews, a human technology value system focused on humans' capacity to control the environment. Different approaches to protecting nature separate these three worldviews, but the same underlying taken-for-granted truth regarding the relationship between nature/culture (naturalism) exists. Without this episteme, this entire discussion is moot. From here, it is essential to consider the implications and assumptions forged by this environmental worldview that underpins transparency as a solution to sustainable development or transparency as a problem representation.

Political Economy

Transparency is considered a necessary and valuable part of sustainable development. For the GRI, the Standards "provide transparency on how an organization contributes or aims to contribute to sustainable development " (GRI, 2023, p. 7), where contributions result from economic activity. This is shaped explicitly by technocentric and anthropocentric worldviews, where humans and technology are positioned above all, as a result, as is the economy. A

technocentric dominant discourse underpins this environmental worldview of problem-solving for the GRI and supports a capitalist economy where competition, growth, and consumption rule.

Visualizing the political economy on a spectrum, data points on the far right rely on innovation, technology, and growth. Here technocentric worldview depends on unregulated free markets and the unfettered production of capital (neoliberalism). The data points to the opposite end work to disrupt this dependency and the existing order of the unregulated free markets, where natural capital takes precedence and is seen as irreplaceable even with innovation or technology. The GRI's transparency is underpinned by nuanced variants of the political spectrum, highlighting the complexity through various contradictions. In one respect, transparency assumes that the current existing order has allowed organizations to negatively impact nature and society. Here, the GRI defines impacts on people by referring to:

[The] impacts on individuals and groups, such as communities, vulnerable groups ['group of individuals with a specific condition or characteristic that could experience negative impacts...more severely than the general population'] or society. This includes impacts the organization has on human rights. (GRI, 2021, p. 11)

And refers to environmental impacts as “impacts on living organisms and non-living elements including air, land, water, and ecosystems. An organization can have an impact on the environment through, for example, its use of energy, land, water, and other natural resources” (GRI, 2021, p. 11).

The GRI finds this to be problematic for a sustainable future, so to confront such existing order, the GRI encourages organizations to conduct business differently (responsibly). They can do this by making visible their intentions to prevent, mitigate, and remediate their adverse impacts on the planet and people, including their human rights. At the same time, this problem

representation firstly assumes it is unfeasible for organizations to make all impacts visible, making it acceptable to prioritize impacts based on the level of significance or severity, ultimately determined by the organization. The GRI assumes that determined material topics (impacts) made visible are free from financial implications and are not "deprioritized on the basis of not being considered financially material" (GRI, 2021, p. 12). This type of transparency parallels voluntary regimes in the past that have underpinned self-regulation and have reinforced the power associated with corporate mobility, where organizations can carefully select favorable (legal and reporting) conditions. Additionally, this aligns with neoliberalism discourse and assumes that innovation, technology, and growth are valuable and necessary for achieving sustainable development and eliminating social issues like poverty. For this mode of transparency, such positive contributions to SD are made visible to strengthen the growth of business interests--here, transparency is not interested in stopping economic activity even at the cost of environmental damage or social justice, instead its interested in making visible "some" impacts to disrupt an existing order. This further implies that transparency is a mode of progress (as in sustainable development) capable of overcoming biosphere challenges (McManus, 1996)—all of which privilege neoliberalism and the free market (Davidson, 2014).

Acknowledging this subtle duality is necessary, as the solution implies that by identifying and making visible organizational impacts on the economy, environment and society; self-regulation will reduce harm and cultivate a sustainable future. However, this proposed solution is contingent on the private sector making a systemic shift, where corporate social responsibility is placed above maximizing profits and growth and an accurate measurement of significance and severity is used by corporations when identifying impacts to make visible. While this seems like

an attempt to move away from neoliberalism, or at least, disrupt a dominant order, this voluntary regime of transparency, in fact, reinforces it.

According to neoliberal philosophies, in a free-market capitalist economy, the burden of well-being, in this case, sustainability, is left to individuals and organizations and not the state. Transparency is a tool that people and organizations are expected to use, underpinned by the presupposition that people are capable and responsible for their well-being. This representation is also a logic of civil regulation, a shift in the locus of governance to civil society, where increased transparency for external stakeholders results in accountability (Levi-Faur, 2011). To better understand the relationship between transparency, accountability, and governance underpinning this problem representation, it makes sense to look to the roots of transparency in democratic openness to understand the boundaries.

Democratic Openness and Accountability

Transparency is foundational to a liberal democratic process, where the citizen is predominantly considered an autonomous subject entitled to rights and expected to adhere to certain obligations (G. R. Olsen, 2024). As a dominant manifestation, transparency operates as a discursive practice that underpins an idea of democratic openness. It is, for instance, operating in legislation (e.g., Freedom of Information [FOI] Acts), where transparency, in this case, is guaranteed right by the law but requires citizens to act or participate. These legalities give citizens the right to access government information that presumably enables accountability, underpinned by the assumption that visibility will reduce corruption, constrain politicians, and protect the population. All of this is based on deep-seated moral beliefs and ideals; for example, that public funds (taxpayer's money) should be used appropriately; further, it is appropriate and expected for the public to access the inner workings of the state (e.g., spending) to ensure moral

behavior takes place (McLoughlin, 2023). This suggests that making information visible allows citizens to participate rationally in deliverable actions. Widely accepted in contemporary Western neoliberal societies is the belief that open government is more democratic, accountable, and legitimate, remembering that governing mechanisms reach beyond the scope of the state (Bacchi, 2009; Bacchi & Goodwin, 2016); it is here that the concept of democratic openness can be seen in the policies of the United Nations SDGs and the GRI Standards, where the same type of government rationalities (or governmentalities) exists.

For the GRI, as a governing mechanism, transparency is a catalyst for holding organizations accountable for their business conduct. It relies upon a deep-seated belief in the association between truth and sight, where visual knowledge is evidence (Bloch, 2008). Aligned with truth, transparency by virtue is an act of honesty that makes visible, accurate information for society to witness. For the standards, transparency is built upon a foundation of expectations for responsible business conduct outlined by various authoritative global instruments (e.g., United Nations, Guiding Principles on Business and Human Rights), all aligned with sustainable development and the SDGs (GRI, 2023). Thus, it is assumed that transparency provides accurate information, representing a certain truth regarding business conduct related to global expectations. Further, it implies that the lack of transparency can be perceived as an act of secrecy (or abuse of power) where organizations are not meeting the expectations for responsible business conduct and are instead working to protect or hide business misconduct. This assumes that disclosure will result in appropriate measures and is contingent on the widespread acceptance of democratic openness. Like the code of conduct forged by FOIs, a logic of civil regulation is implied, where accountability is determined with civil society witnessing transparency. However, forms of reason that nudge people to align their behaviors with the dominant interests of society

are not universal. While widely accepted is the belief that transparency produces open government and that open government is better, this does not simply translate to the private sector.

The WPR approach acknowledges that concepts such as transparency are embedded in governmental practices and that uneven power relations shape the meaning of such concepts (Bacchi & Bonham, 2014, p. 60). The emergence of this thinking is further outlined in question 3, where its dominance is illuminated in a division between the public and private sectors and their social responsibilities. Further, it explains how and where transparency is mandated vs. voluntary.

Emergence and Dominance

Guided by WPR question 3, the goal is to identify critical points in developing transparency regimes that have contributed to the problem representation's emergence in the Global Reporting Initiative (GRI). In this case, the development of fiscal transparency, environmental transparency, and the demand for corporate transparency about ethics, labor practices, and human rights. These transparency regimes and their adversaries have paved the way for transparency to make sense as a problem representation in the GRI.

Transparency and the Economy

Historically, there have been shifts between mandated and voluntary regimes of corporate transparency, an ongoing tug-of-war. In both regimes transparency is situated to be an act of making business visible; on one side of this tension, the role of making business visible is to reduce risky or deceptive corporate behavior, produce accountability, and protect investors and the economy from cycles of destabilization. On the other hand, it is an invasion of privacy and an unnecessary form of control infringing on the rights of the private sector, private property and restricts necessary innovation and growth.

Transparency was initially thought of in fiscal terms. It was present in various national governments in Europe in the 17th century as a mandatory regime imposed upon markets by formal governance bodies. However, since the 18th century, fiscal transparency has been contested by advocates for the Laissez-faire logic of government that resist state efforts to make visible and regulate business behavior, instead promoting autonomy and privacy; this tension has shaped economics in Western nations since the 20th century (Nadesan, 2011). This logic took hold until the dangers of missing oversight became apparent within the US banking industry, where self-regulation failed and negatively impacted the economy and society. However, the attitudes that have consistently resisted excessive government oversight were not tamed until after the Great Depression, when laws and international agreements were established to enforce greater transparency. Transparency shifted back into the mandatory regime to promote accountability and reduce corruption or abuse of power. Private banking was regulated (Glass-Steagall Act), and the SEC was granted legal authority in 1934 to establish accounting and financial reporting standards for publicly held companies to adhere to. Transparency as a governing mechanism in the US was also used to address political corruption. Laws like the Freedom of Information Act (FOIA) of 1966 were enacted, giving the public access to governmental information for the first time (Nadesan, 2011). This openness was also met with opposition throughout the executive branch, claiming that removing the discretion to operate in secrecy would damage Federal agencies. This moment of contention can be understood by considering the discourse(s) or knowledge(s) involved. Bacchi (2009) reminds us that knowledge(s) is unequal; some carry a more dominant truth. In the case of FOI, the expertise found in educators and scientists of the time, along with the outing of agency misconduct (specifically the Water Gate scandal), the bill was enacted, and certain truths were reinforced:

open government is better government. (Nadesan, 2011). Discursive effects can be seen as Freedom of Information laws become the most prominent legislation to increase transparency and are currently present in over 80 countries (developed, developing, and transitioning). FOI institutionalizes transparency in rules, procedures, and rights, binding transparency to future governments to maintain, setting in motion a regime of truth (open government is better government) that continues to influence transparency initiatives and advocacy worldwide. The institutionalization of transparency begins here, making transparency a thing that is difficult to reduce later (Berliner, 2014).

Academic expertise in finance, economics, and business played a significant role in the 70s, defining and developing measurement tools for corporate transparency and ideas like corporate social responsibility (Nadesan, 2011). At the same time, economists like Milton Friedman made significant contributions to a paradigm shift that questioned a corporation's social responsibility to the public or society and further questioned transparency as a governing mechanism. His shareholder theory became a normative theory of business ethics, claiming that a corporation's only social responsibility is to its shareholders and profits (Nadesan, 2011). This aligned with the dominant neoliberal thought of the time, working to liberate the private sector and the market from any form of regulation, suppressing the mandatory transparency regime, resulting in a pendulum swing.

These events underpin transparency in neoliberal discourse but also become a global symbol of advocacy against business as usual. The presence of transparency as a symbol for advocacy against corruption can be traced back to the 1990s, paralleling the cultivation of the European Union (Ball, 2009). During this time, the World Bank was criticized for stalling economic progress due to acts of corruption, which led to the formation of Transparency

International (TI). As advocates against corruption and for transparency, TI examined and reported the impacts of corruption on society across nations, encouraging policy change. As such, transparency as a solution to corruption began to show its face in conferences and forums globally (Ball, 2009). By the late 1990s, accompanied by accountability and good governance, transparency swings back, entering the influential World Bank's policies.

The adoption of transparency as a solution to corruption by The World Bank was a critical point in the dissemination of a global transparency agenda. The World Bank's role as an international organization is to reduce poverty by improving poorer countries' economies and living standards. This is done by lending money to those governments. As such, they provide policy recommendations for these countries, highlighting the importance of transparency and outlining specific actions countries could take (e.g., credible conflict of interest policies, open preparation and execution of budgets, freedom of information, and participation) to avoid corruption (Ball, 2009), the same type of recommendations found in the GRI Standards.

The outlined events involving transparency zigzag through time, highlighting shifting power relations, at times suppressing transparency as a governing mechanism and others utilizing it to confront corruption and destabilization related to the economy. These events paved the way for transparency in the GRI to make sense as a solution that mitigates negative impacts on the economy and encourages positive impacts that contribute to sustainable development.

Transparency and the Environment

Corporate transparency has always been contentious as a solution for mitigating and preventing catastrophic environmental impacts. While implications in the United States are regulated by certain government agencies (e.g., The Environmental Protection Agency [EPA]), environmental disasters caused by the private sector have occurred while under their watch. For

example, the long-term environmental damage caused by oil companies in the late 1980s triggered criticisms and demands for greater transparency; here, transparency became a symbol of environmental activism.

Before globalization, corporate and market transparency appeared to stabilize with financial reporting standards produced by organizations like the Financial Accounting Standards Board (FASB). However, with globalization in the '80s and '90s, as Western organizations expanded into less regulated communities, as a result, challenges for corporate global transparency arose with concerns for human rights (e.g., child labor), environmental contamination, health hazards, and corruption.

Here, transparency becomes another symbol of activism where environmentalists and environmental nongovernment organizations (NGOs) disseminate certain truths, such as health risks associated with environmental contamination, leading to global concerns and the need for visible data (transparency) regarding impacts. Emerging from this, the UN developed an environmental program that captured environmental data worldwide, resulting in "Our Common Future," also known as the Brundtland Report (UN, 1987). The document had a political agenda, linking development to global environmental and social issues. The report includes expertise from multi-stakeholders, which defines and offers guiding principles for a new kind of development; one that is sustainable. Underpinned by an anthropocentric worldview, the UN defined sustainable development as development that can meet the needs of the present without compromising the needs of the future, placing human needs above all else. The UN produced several iterations of sustainable development principles and agendas following the release of the report (e.g., The UN's Millennium Goals; Fukuda-Parr, 2019), most recently, The Sustainable Development Goals (SDGs), which clearly articulates in goal 12.6 the role of corporate

transparency in sustainable development. The UN's approach to solving pressing environmental issues is underpinned by a technocentric problem-solving agenda that acknowledges the profound role of innovation and technology.

Founded in 1997, the Global Reporting Initiative (2023) was born as a public service. With a strong association with the UN, the aim was to create an accountability mechanism to hold the private sector accountable and in compliance with environmental principles established by the UN and other authoritative governing bodies. The established mechanism was a framework for reporting or communicating (making visible) business behavior regarding environmental impacts; this discursive practice reinforced objects of thought; transparency produces private sector accountability. Between 2000 and 2013, the expectation for sustainability reporting grew; as a result, the framework widened to include responsible social, economic, and governance behaviors and evolved to include guidelines. It was not until 2016 that the GRI directly linked itself to sustainable development. Triggered by the UN releasing the SDGs framework, explicitly calling for corporate transparency (goal 12.6) and multistakeholder partnerships, the GRI revised itself to reflect being a sustainable development solution aligned with the UN's SDGs. In 2016, the GRI became the first global sustainable development reporting standard. The initiative's dissemination continues to expand globally.

These events allow transparency in the GRI to make sense as a solution that mitigates, prevents, and identifies negative impacts on the environment and contributes to sustainable development.

Transparency and Human Rights

In response to a global postwar moral crisis, in 1948, the UN adopted a Declaration of Human Rights, proclaiming the equal rights of all people upheld by freedom, justice, and peace

(Cragg, 2012). This challenge fell primarily on the developed world, where laws protecting human rights and social safety nets were established in liberal democracies; as such, human rights were assumed to be the responsibility of the public sector, leaving the private sector responsible for conducting business and maximizing profits (Cragg, 2012), considering human rights issues only within the law.

This division of responsibility shaped corporate discourse as experts and academics constructed theories (e.g., shareholder theory) that reinforced the private sector's role to be solely focused on shareholder primacy and profits, reinforcing neoliberalism. As a result, historically, corporate policy has placed long-term economic gains above impacts on human rights and the environment (Cragg, 2012). This proves problematic as who then is responsible for protecting human rights and individual well-being. While neoliberal discourse shuns government regulation, some protections were established within domestic frameworks, where laws worked to regulate organizations' conduct and protect working individuals and the environment (Frey & MacNaughton, 2016). Still, with globalization, corporations have fewer restrictions to adhere to while conducting business in areas of the world that are less regulated. In industrialized countries, where most corporations are headquartered, codes of conduct regarding human rights exist; however, when organizations expand their business practices outside of the scope of embedded structures of protection, for example, to transitioning or developing countries, no such laws exist and, therefore, no such protections exist. If such regulations do exist, powerful corporations have mobility, which allows companies to carefully select the most favorable conditions for profit maximization. In many ways, corporations shape the legal environment governing their business activity (Cragg, 2012).

As a result, during the 1970s, the UN attempted to regulate and control the activities of transnational corporations, but a code of conduct was never adopted. During the '80s, academics suggested alternative theories to shareholder primacy and confronted dominant discourse. For example, Freeman's (1984) stakeholder theory suggests that people, institutions, governing bodies, and others within an organization's ecosystem matter, as (a) collectively, they are all responsible for the sustainability of an organization and (b) they are all impacted by the organization's conduct (Laine, 2010). This classic, dominant set of parameters underpins who counts as a stakeholder for the GRI.

A systemic shift occurred in the 1990s, and instead of these global organizations being viewed as entities that needed to be regulated, they were seen as partners, necessary for the development required to improve the quality of life for people everywhere. This shift is strongly supported by technocentric and anthropocentric worldviews in turn reinforces neoliberal discourse and a voluntary regime of transparency. For the next two decades, the UN worked to develop a global framework for corporations to adopt voluntarily, adhering to core principles that focused on protecting stakeholders and their human rights, avoiding corruption, and negatively impacting the environment. This is the first glimpse of organizations participating in a voluntary transparency regime that shared its commitments to human rights. The UN continues to outline Human Rights Guiding Principles for transnational corporations and other business enterprises (e.g., Sustainable Development Goals), aiming to promote and spread the good word, not regulate, enforce, and hand out repercussions, instead, encouraging multi-stakeholder partnerships (MSPs) to collaborate and continue to grow, sustainably, reducing negative impacts with visibility.

Partnerships between governments, businesses, civil society, and academics are among those seen as essential to achieving the SDGs (Eweje et al., 2020; UN, 2023). SDG17 (Partnerships for the Goals; UN, 2023) highlights the universal call for multi-stakeholder global engagement. To support inclusivity and multi-stakeholder partnerships (MSPs), the agenda allows for a loose interpretation of the goals (UN, 2023). As such, different stakeholders engage with the SDGs, adopting their understanding and applying their respective interpretations (Biermann et al., 2022), limiting cooperation and collaboration (GRI, 2023). Regardless of limitations, in recent years, a proposed restructuring presented as guiding principles and standards calling for corporate transparency related to impacts on stakeholders and human rights has found its way into the boardroom.

During this time, public and private perceptions of transparency as a social responsibility have been controversial; however, as a result, the public has become more aware, and transparency has become a symbol of many ideas (Ball, 2009); in other words, this new awareness is producing objects of thought. For example, transparency assumes that problems exist, like organizational corruption, political abuse of power, or negative impacts by corporations on various stakeholders. As such, it offers a solution in the form of information. This is underpinned by the assumption that this openness is truth, and truth cultivates accountability. Symbolically, it has come to represent honesty, openness, and accountability, where an archetype of a transparent organization has evolved. As a result, organizations have begun publicly sharing non-financial annual reports, which include governance processes and ethics policies (Ball, 2009). The GRI standards reinforce the transparent organizational archetype that considers impacts on stakeholders and their human rights.

These events laid the groundwork for transparency in the GRI to make sense as a solution that helps organizations identify impacts on stakeholders and reduce negative impacts on human rights while contributing to sustainable development.

Unproblematic and Silenced

The WPR question 4 serves as a critical interrogation of the limits. Here, I bring issues and perspectives silenced in this problem representation to the surface and highlight tensions and contradictions that constrain the way sustainable development is thought of. This section of the critical analysis highlights how the dominance of neoliberalism that underpins this problem representation creates boundaries for alternative truths, further restricting alternative solutions and reinforcing dominant narratives surrounding the economy, environment, stakeholders, and human rights.

As established in questions 2 and 3, a problem of sustainable development is represented by a lack of corporate transparency regarding its impacts on the economy, environment, people, and human rights. Lack of transparency implies that corporations and other business entities are first necessary, second, corrupt, profit-seeking productions that historically do not share social responsibilities with the public sector and, as a result, produce deleterious effects on people and the planet. Further, this problem representation recognizes the private sector as capable of justifying what some consider unethical behavior in the pursuit of remaining competitive and driving growth. Additionally, as such corporations become transnational, they are known to abuse power by carefully constructing and situating themselves in less regulated environments necessary to maximize profits. To confront such negative impacts on sustainable development, the GRI proposes transparency as a solution that produces accountability, reduces harm and contributes to a sustainable future.

At the same time, transparency for the GRI exists in a voluntary vacuum, free from mandatory regulations that strictly prohibit negative impacts on the environment and society. This encourages decoupling (Roszkowska-Menkes et al., 2024); as companies control the information shared with stakeholders, it becomes a practice of disassociating. For example, the private sector can be discrete about the negative impacts associated with their core business practices that may contribute to the issues the SDGs aim to address (Gneiting & Mhlanga, 2021; Journeault et al., 2021), further contradicting the purpose of disclosure; governing with transparency (GRI, 2023). The voluntary interpretative nature of transparency allows the private sector to capture the reputational benefits of engaging with the global agenda for sustainable development without cultivating profound, meaningful change. For example, corporations are transparent about their impacts on gender equality (addressing SDG 5) by highlighting policy and hiring trends that increase the number of women within their operations. They demonstrate how they have met a quota and consider this positively impacting human rights. Nevertheless, they fail to manage or eradicate systemic barriers to gender equality, like the gender pay gap, or fail to root out and stop violence against women (Gneiting & Mhlanga, 2021). This is a perfect example of cherry-picking, which involves companies identifying impacts that are easy to address and make visible, the easiest path to becoming a transparency organizational archetype, usually determined by profitability (Gneiting & Mhlanga, 2021; Safari & Areeb, 2020).

As a meta-governance approach (Eweje et al., 2020; GRI, 2023), defined by literature as a practice that confronts governing failures by coordinating various governance modes using different instruments and strategies (Gjaltema et al., 2020). The principles, standards, and guidelines proposed by the Global Reporting Initiative (GRI, 2023) fails to recognize how voluntary regimes of transparency can be problematic for sustainable development, further,

silences destructive outcomes associated with self-regulation and gives power to neoliberal deregulation principles, where clear benchmarks and a regulatory architecture ensuring accountability are missing.

Underpinned by the dominance of anthropocentric and technocentric worldviews and neoliberalism, the GRI suggests transparency is a solution for cultivating a sustainable future but fails to consider that economic development, regardless of visibility, produces impacts on the environment and society. In other words, here, transparency as a solution encourages a specific type of economic growth and fails to consider that growth itself is problematic. For example, market progress has the potential to lift people out of extreme poverty (Gertz & Kharas, 2019); as such, it is celebrated and labeled as having a positive impact, even though this progress comes with a cost: depletion of natural resources. First, this reinforces anthropocentric views by giving more value to humans than nature and silences alternative worldviews (e.g., ecocentric); secondly, it reinforces technocentric and neoliberal discourse by suggesting that when progress is made ethically, cleanly, and visibly, it is sustainable, silencing the trade-offs which occur. Neoliberalism is entrenched in the construction of the standards, silencing a reality that unfettered, endless growth cannot be sustainable regardless of transparency.

When considering transparency and the impacts an organization has on people, for the Global Reporting Initiative, stakeholders are clearly defined as “individuals or groups that have interests that are affected or could be affected by an organization's activities” (GRI, 2021, p. 13), further articulating that an “interest or (stake) is something of value to an individual or group” (GRI, 2021, p. 13). In other words, the individual determines the relevance of being a stakeholder--based on what they value (and the impact on those values). This broad inclusivity aligns with Freeman’s stakeholder theory (1984) and the UN’s Sustainable Development Goals.

However, other factors are not considered. First, it is assumed that all individuals and groups can access information and make sense of such impacts. This fails to recognize issues associated with poverty and equity; not all groups know that their human rights are being violated and, further, do not have the resources to determine by whom, and more so, lack the social capital to address such issues. Even deeper, this reproduces an assumption that all people share the same episteme regarding how values and interests are defined (same ontology and worldviews). Is extreme poverty seen the same between those experiencing it and those witnessing it? Or is poverty for the SDGs and the GRI contingent on stakeholders ascribing to neoliberal ideology?

The GRI suggests a hierarchy where interests (or stakes) are unequal. For example, impacts on human rights have a status of entitlement (GRI, 2021); this aligns with how the United Nations (UN) sees the stakeholder. While the UN avoids using any explicit definition, leaving it open for interpretation and inclusivity, they offer stakeholder guidelines about impacts on human rights that include groups (e.g., women, children, indigenous peoples, trade unions) and individuals (e.g., disabled, aging, LGBTQ) highlighting marginalized populations. These guidelines are framed partly by the theory of participation, where participation can mean different things for different stakeholders and, therefore, should be understood broadly (UN, 2023). In one aspect, this confronts the dominant discourses (naturalism, anthropocentric and technocentric worldviews and neoliberalism) framing the solutions. However, this loose interpretation fails to recognize the limitations it creates. For example, different stakeholders adopt their understanding of impacts based on their nature/cultural worldviews. Not all stakeholders adopt the view of naturalism that underpins the construction of transparency in the GRI. The fundamental belief about the relationship between humanity and nature influences which environmental, social, or economic domains are emphasized when individuals or groups consider their values and

concepts, such as equity, justice, and poverty (Byrch et al., 2007). While this inclusivity suggests that anyone and everyone can be a stakeholder, it is limited by neoliberal dominance to those stakeholders that ascribe to a Western-centric worldview. For example, there is no room for stakeholders who wholly reject industrialist society or organize their relationship with nature differently.

Journeault et al. (2021) demonstrate this in a case study involving Hydro-Quebec (an established monopoly in electricity production) and The Cree (the largest indigenous communities in Canada). The study shows how transparency as an institutionalized sustainable development guideline legitimizes Hydro-Quebec as a responsible company contributing to sustainable development. They are transparent regarding their impacts, but because the impacts were identified through a naturalist lens, transparency silenced critical impacts on the indigenous community. While the organization identified The Cree as stakeholders, they failed to consider differing worldviews. Cree's animist ontology does not measure quality of life in economic terms. As a result, the financial compensation given to The Cree produced deleterious effects (dependency, loss of traditions, youth dropout rates), all of which are not identified as impacts nor made visible. The organization structured transparency and accountability around dominant, taken-for-granted truths regarding the relationship between nature/culture. This is a powerful example of the discursive effects of transparency, as well as the subjectification and lived effects it produces.

Produced Effects

This approach to policy analysis assumes that some problem representations create forms of harm for members of some social groups more so than for members of other groups. Therefore, guided by WPR question 5, it is critical to identify if problem representations function

to benefit some and harm others by paying close attention to the interconnected and overlapping discursive, subjectification, and lived effects produced (Bacchi, 2009, p. 16).

Discursive Effects

Through a Foucauldian poststructuralist lens, “discourses are socially produced forms of knowledge(s) that set limits upon what is possible to think, write or speak about a ‘given social object or practice’” (Bacchi & Goodwin, 2016, p. 35; McHoul & Grace, 1993, p. 31).

Remembering that discourses are forms of knowledge(s), also known as discursive practices, and are social practices that produce statements of broadly accepted truths (e.g., scientific disciplines, expertise, conventional wisdom), such practices describe, and reinforce specific knowledge types that cultivate regimes of truth within societies (Bacchi & Bonham, 2014).

This problem representation of transparency reinforces a dominant worldview of naturalism. When considering sustainable development, human needs are placed above all else, and the environment shall be protected to serve those needs. The discourse of naturalism makes it difficult to think about how different cultures organize their relationship with nature and reinforces an anthropocentric worldview.

Transparency reinforces a mode of progress that suggests that a self-regulated free market can overcome biosphere challenges. It also reinforces a regime of neoliberal politics that suggests that as long as organizations are open and honest about how they produce growth, they contribute to sustainable development. This mode of transparency reinforces democratic openness and a taken-for-granted belief that visual knowledge is evidence.

Transparency reinforces a technocentric problem-solving agenda that implies innovation and technology can produce appropriate growth and make up for or replace limited natural

resources. Technocentric discourse makes it difficult to consider degrowth or the deconstruction of industrialism and minimizes biosphere limits.

Transparency contributes to a certain truth about corporations negatively impacting the environment and society. As such, it confirms that they should be held accountable. The GRI presents itself as an instrument of change that enables sustainable development by making organizational impacts visible. This practice reinforces a narrative that making information visible allows civil society, in this case, stakeholders, to participate rationally in deliverable actions.

Discourses of stakeholders and human rights limit which impacts are determined and disclosed. The discursive construction of transparency defines human rights with a Western-centric approach, making it challenging to see people outside of the parameters of stakeholders. From a poststructuralist perspective, transparency produces subjects or ideas about people and their positions, creating boundaries and opportunities for what people can become (Bacchi & Goodwin, 2016). As subjects to discourse, people are conditioned and influenced by social practices, such that discourse(s) embody power (Bacchi & Bonham, 2014).

Subjectification Effects and Lived Effects

Subjects are produced by how they are situated within policies. As such, individuals make sense of the social world from this standpoint. Exploring subjectification effects requires focusing on "dividing practices" (Bacchi, 2009, p.17; Foucault, 1990, p. 208), as this dynamic often creates opposing categories. This section of the analysis begins by focusing on the subject position of the stakeholder, described in the GRI Foundations as:

Individuals or groups that have interests that are affected or could be affected by an organization's activities. Common categories of stakeholders for organizations are

business partners, civil society organizations, consumers, customers, employees, and other workers, governments, local communities, non-governmental organizations, shareholders and other investors, suppliers, trade unions, and vulnerable groups. (GRI, Foundation, 2021, p. 13)

It goes on to articulate that “an interest (or stake) is something of value to an individual or group” (GRI, Foundation, 2021, p. 13). Embedded in the problem representation is a governing mechanism that requires the participation of stakeholders (individual or group) based on values to determine relevance. People are assumed to be rational actors capable of deciding for their well-being whether they are impacted negatively or positively by an organization. However, the stakeholder is not given any guidance on how to proceed; instead, the organization is responsible for engaging with identified stakeholders to determine relevance. In some ways, this produces a passive subject. This can be seen in the example of The Cree (Journeault et al., 2021), where subjects are identified as stakeholders, but their values and perceived impacts are misrepresented. As such, the subject of stakeholders for the GRI is constructed with a Western-centric worldview that unintentionally restricts values and relevance within naturalistic and neoliberal constructs. This has implications for stakeholders' lives as they assess whether they identify as relevant stakeholders. This nudges people to change their values to align with what is considered "normal" to be seen and represented.

In the proposed solution, a lack of visible information regarding an organization's impacts is assumed to be problematic for sustainable development. One of the primary purposes of the GRI is to facilitate transparency (make impacts visible). The idea that visual knowledge will produce accountability presupposes the concept of an autonomous, rational, morally determined subject willing to participate and witness what is made visible. If subjects know organizational

impacts, they will be motivated to practice certain consumer behaviors. This standpoint is expressed in the GRI when describing the purpose of the standards, " Stakeholders can also use an organization's reported information to assess how they are affected or how they could be affected by the organization's activities" (GRI, 2021, p. 8), followed by, "This allows information users to make informed assessments and decisions about the organization's impacts and contribution to sustainable development" (GRI, 2021, p. 14).

Already established in this analysis is that organizational contributions to sustainable development, positive or negative, are produced with economic activity. This reproduces a culture of consumption, and the subject of consumer emerges where the consumer can make informed assessments and decisions about their consumption based on an organization's contributions or impacts on sustainable development. Here, the subjectification process produces dividing practices that position desired informed decision-makers with uninformed decision-makers. This suggests that those subjects (consumers, stakeholders, users) who observe transparency are uplifted subjects capable of better decision-making. This embedded neoliberal governmentality involves governing by cultivating norms on desirable behavior.

An implicit but relevant subjectification process in the GRI's solution to sustainable development is constructing a subject that is separate from and superior to nature, holding an intrinsic value over all other entities. Underpinned by an anthropocentric worldview, transparency justifies the use of resources for the betterment of humankind. This shapes how people organize their relationship nature and influences their values. Ultimately, this can determine how or if they identify as stakeholders impacted by an organization's conduct.

CHAPTER V

DISCUSSION AND CONCLUSION

The UN calls on businesses to develop collaborative relationships with multi-stakeholders, align their practices with the SDGs, and apply their innovation to solve our sustainable development challenges (UN, 2023). While there are high expectations that businesses as partners will bring the SDGs to fruition by sharing knowledge, expertise, and resources, debates exist on the private sector's ability to fill its assigned central role. Underpinned by the voluntary and the less obligatory essence of a partnership, a win-win narrative is used to incentivize, persuade, and, therefore, shape the behavior of companies (Bartley, 2007). While this narrative may encourage engagement with the SDGs, research demonstrates that companies miss the mark on essential criteria needed for cultivating meaningful change, such as prioritization, integration, commitments to human rights and gender equality, and adequate transparency (Agarwal et al., 2018). Further, this narrative creates an embedded assumption that there are no trade-offs between private and public interests, further suggesting that positive social impact and higher profits can go hand in hand (Gneiting & Mhlanga, 2021). To confront potential maladaptive corporate behaviors that allow the private sector to take credit for contributing to responsible, sustainable development without maximizing impact, various nonprofits like the Global Reporting Initiative (GRI) offer solutions as a public service that help organizations identify and disclose impacts on material topics that connect to the SDGs (De Villiers et al., 2022; GRI, 2023; KPMG, 2022). As the most prominently used standard (De Villiers et al., 2022; KPMG, 2022), the initiative influences global policy, corporate governance, and public

perceptions (Toukabri & Youssef, 2022) and the SDGs themselves (Gneiting & Mhlanga, 2021), and as such, operates as a function of power that governs behavior (Foucault, 1990).

This research focused on the GRI and aimed to critically analyze how the problem of sustainable development (SD) is represented in the GRI Standards to explore the underpinning assumptions shaping how governance takes place. The Global Reporting Initiative is driven by the idea of a sustainable future requiring a particular type of growth and development intended to meet the human needs of the present and the future (GRI, 2021). The GRI recognizes sustainable development to be a problem of corporate transparency, and as such, it proposes a practice of making business visible to produce accountability. On the surface, it is an alluring mechanism for confronting negative impacts on people and the planet. The results of this study show that beneath the surface, the GRI's proposed solution (transparency) unintentionally privileges Western-centric worldviews (Naturalism, anthropocentric, and technocentric) and reinforces a neoliberal discourse, fostering growth and silencing the costs.

The GRI governs by reinforcing taken-for-granted truths regarding democratic openness and the ability of citizens (stakeholders) to participate rationally, producing accountability. Still, the voluntary nature of transparency as a discursive practice reproduces neoliberal deregulation principles. In line with previous work that suggests that dominant discourses shaping sustainable development solutions produce contradicting narratives (Montessori, as cited in Waring, 2017, p. 619), the analysis highlights that GRI proposes a voluntary regime of transparency when historically, this type of self-regulation has created the problems (corruption, abuse of power, damage to the environment, and inhumane practices) that the GRI intends to solve. This also appears to be an alluring middle ground for the private sector, suggesting a win-win narrative; when progress is made ethically, cleanly, and visibly, it positively contributes to sustainable

development. From an eco-centric standpoint, this narrative silences inevitable ecological trade-offs. It reinforces anthropocentrism and technocentric worldviews that give superiority to humans and rely on innovation and technology to overcome biosphere limits. Similar to previous research (Journeault et al., 2021), this framing produces boundaries that leave critical impacts on people and the planet, hidden, specifically, individuals and groups with alternative ontological worldviews.

The stakeholder plays a significant role in the proposal, as part of the governing mechanism, as an observer of transparency, and as a person(s) with values affected or could be affected by corporations' conduct. The GRI guides organizations to make visible all impacts (positive, negative, actual, or potential) on identified, relevant stakeholders. This gives ultimate authority to an organization to determine which values are relevant, therefore choosing which impacts to make visible. For organizations operating in a capitalistic economy, imagining alternative perspectives that do not share the same economic values is difficult. For example, from a Western-centric worldview, it is nearly unimaginable to understand that an organization can have devastating impacts on a river, making it sad and, in turn, destroying an entire culture. Previous research has illustrated that organizations can correctly identify stakeholders and make visible their impacts, but a disconnect is possible, and tangible impacts outside of the scope of dominant discourse are missed; as such, remediation based on Western values--for example, financial compensation can result in deleterious lived effects (see Journeault et al., 2021). The GRIs' self-proclaimed inclusive framework produces a relevant stakeholder contingent upon the previously mentioned dominant discourse. As such, I argue that this produces neoliberal stakeholder subjects.

Transparency is a discursive practice built upon a foundation of taken-for-granted truths; as such, it reinforces dominant regimes of truth, influencing how we make sense of sustainable development. The GRI supports a mode of progress where a self-regulated free market can overcome biosphere limits. Transparency, as a voluntary regime, reproduces neoliberal deregulation principles and implies through self-regulation that organizations can make visible impacts on the environment and society. Such visibility, whether positive or negative, contributes to sustainable development. The dominance of Western-centric thinking underpins the construction of this solution and, as a result, produces a neoliberal stakeholder, where sustainable development is concerned with how organizations impact the stakeholder's ability to maintain or achieve a life of consumption; the relevance is based on capitalistic values and not the actual values held by the individual or group.

This research demonstrates how certain knowledge can dominate society. Discursive practices are powerful governing mechanisms that push societies into swift running water, making it nearly impossible to escape them. The GRI is a tool that reinforces transparency as a discursive practice; on the surface, it suggests that openness is better and that disclosure produces accountability, but when you dig deeper, you find underlying assumptions and contingencies that make transparency impossible to accomplish what it sets out to do as it reproduces the very problems that it aims to address. Additionally, this research demonstrates the benefits of pausing to analyze how solutions are constructed. It highlights how governing mechanisms can be labeled as non-profits, public services, and inclusive initiatives. Still, when they are opened and dissected, dominant discourse has shaped their becoming and, as such, continues to influence what can be said about the problem and what can be done about the problem. Most importantly, dissecting transparency highlights the subjects it produces, the neoliberal stakeholder.

Limitations and Future Research

While this critical analysis highlights how governing takes place with the GRI's proposed solution, limitations of the research study exist. The most significant limitation is that, as the researcher, I am a political subject constituted within discourse, which limits space for critical judgment. As the viewer, it is essential to scrutinize my discursive positioning and acknowledge seeing things in particular ways. The WPR approach facilitates reflexivity by directing the researcher to examine their problematizations by "engaging closely with a wide variety of diverse perspectives and experiences [which] increases the likelihood of identifying limitations within one's problem representations" (Bacchi, 2009, p. 45). My worldview, background knowledge in sociology, and life experience influence how I interpret and make sense of what the GRI standards propose. While subjectivity can be seen as a disadvantage in discourse analysis, it aligns with poststructuralism, where an objective truth does not exist. Additionally, this type of research does not aim to offer alternative solutions or a greater truth; instead, it is limited to uncovering the construction of a problem representation, bringing to the surface what is missing, and identifying its effects to investigate how the problem might be thought about differently. Time constraints limited the capacity to fully explore all underlying assumptions and discursive effects, leaving the opportunity for future research. Future research on nonfinancial corporate transparency could further investigate how institutional forces like the GRI can integrate alternative worldviews to produce better practices in identifying relevant stakeholders and impacts.

Conclusion

This research provides an initial analysis of the Global Reporting Initiatives (GRI) problem representation of transparency, a proposed solution for sustainable development. This

study supports existing literature demonstrating that dominant discourse shapes sustainable development solutions. This interrogation brought to the surface dominant Western ontological regimes underpinning transparency, highlighting what is silenced in this governing mechanism. Further teases out underlying neoliberal discourse that shapes the subjects the GRI's problem representation produces. The practical contributions have significant implications for organizations determining their stakeholders. The relevance of impact must be considered outside of the scope of dominant regimes of truth. Organizations should develop a critical approach to using the GRI standards to ensure all relevant stakeholders are included. Mindlessly following a Western-centric framework can nudge organizations (unintentionally) to limit transparency and accountability, producing deleterious lived effects for people across the planet. Based on this analysis, strong consideration for future research in non-financial corporate transparency should explore how governing mechanisms like the GRI standards can better integrate alternative worldviews that support a more inclusive framework that facilitates identifying relevant stakeholders based on their values and not those underpinning the standards.

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