SPECIAL ISSUE ARTICLE

Business Strategy WILEY and the Environment

1

Conservation through conversation? Therapeutic engagement on biodiversity and extinction between NGOs and companies

Jill F. Atkins¹ | Barry Atkins² | Warren Maroun³ | Elisabetta Barone^{4,5} Danny Gozman⁶

¹Management School, University of Sheffield, Sheffield, UK

²Systemic Therapist

³University of the Witwatersrand, Johannesburg, South Africa

⁴Brunel University London, London, UK

⁵Cork University Business School, UCC, Cork. Ireland

⁶University of Sydney, Sydney, New South Wales, Australia

Correspondence

Jill F. Atkins, Management School, Room C079, Sheffield University Management School, Conduit Road, Sheffield, S10 1FL, UK. Email: j.f.atkins@sheffield.ac.uk

Abstract

Adopting a theoretical framework from social narrative therapy, this paper examines how new realities are being constantly created as the corporate narrative is rewritten or 're-storied' through engagement between NGO-therapists and corporate-clients. Detailed interviews are conducted with 21 NGOs operating in a developing economy and working with local and multi-national companies. The research reveals how the relationship between NGOs and companies has shifted from an adversarial one (reported in earlier studies) to one characterised by constructive dialogue, facilitation and mediation. The engagements have 'therapeutic' properties and offer one solution for tackling the impacts which modern business practices are having on biodiversity. An extensive review of narrative and social constructionist perspectives across business ethics, organisations and accounting is beyond the scope of this paper. The discussion and analysis are limited to the application of narrative approaches to counselling to NGO-company relationships.

KEYWORDS environmental responsibility, narrative therapy, NGO, stakeholder engagement

INTRODUCTION 1

Corporate responses to environmental threats posed by climate change, habitat destruction and mass extinction of species vary significantly. Some are working actively to develop new strategies and business models which balance financial and environmental imperatives and mitigate biodiversity impact (e.g., Guthrie et al., 2017; McNally & Maroun, 2018). Others have dealt with the call for sustainable development only superficially or as part of a complex impression

Abbreviations: NGO, Non-governmental Organisations; WWF, Worldwide Fund for Nature; SANParks, South African National Parks; CBSG, Conservation Breeding Specialist Group.

management exercise (e.g., Atkins & Atkins, 2019; Milne et al., 2009; Tregidga et al., 2014). Between the extremes are those organisations that have started to engage stakeholders and environmental experts to understand the underlying risks and take the first steps towards greater environmental awareness and responsibility.

The objective of the current paper is to examine the nature of these stakeholder engagements in more detail. The researchers focus specifically on the interaction between large corporates and NGOs aimed at developing and implementing initiatives to protect and enhance biodiversity, habitats and ecosystems. The research is concerned with how meetings between NGOs and profit-orientated companies are reminiscent of therapy sessions between a client and

..... This is an open access article under the terms of the Creative Commons Attribution-NonCommercial-NoDerivs License, which permits use and distribution in any medium, provided the original work is properly cited, the use is non-commercial and no modifications or adaptations are made. © 2022 The Authors. Business Strategy and The Environment published by ERP Environment and John Wiley & Sons Ltd.

2632 WILEY Business Strategy and the Environment

counsellor which enable for-profit entities to internalise their impact on the environment and to take remedial action.

The current paper presents NGOs as assisting companies to develop ways of addressing biodiversity-related challenges. Engagements between NGOs and companies are presented as a type of narrative therapy where purpose and meaning are understood and re-evaluated by dialogue between the NGO-counsellor and company-client. The narrative therapist seeks to re-author or re-story conversations (Morgan, 2000) in collaboration with the client to create new and more helpful constructions of the self. In the case of NGOs and companies, this amounts to NGOs facilitating a process of exploration and analysis which allows profit-oriented entities to reconsider their relationship with the environment and test different solutions for mitigating adverse environmental impacts.

There is relatively little research in the mainstream accounting and business journals exploring the partnerships which companies enter to enhance environmental performance and accountability (Winn & Pogutz, 2013, p. 204). Although a substantial body of work is devoted to NGOs and NGO accountability (see, e.g., Arts, 2002; Goddard & Juma Assad, 2006; Gray et al., 2006; O'Dwyer & Boomsma, 2015; Skouloudis et al., 2015; Unerman & O'Dwyer, 2006), company–NGO engagement specifically in the area of biodiversity and conservation has not been addressed. Consequently, examining how companies are interacting with NGOs to respond to the threat of species extinctions and biodiversity loss makes an important contribution to theory and practice.

The current paper complements earlier work on the quality and quantity of company-stakeholder dialogue (Rasche & Esser, 2006), discursive legitimation struggles between companies and NGOs (Joutsenvirta, 2011) and the role of NGOs as activists (Brennan & Merkl-Davies, 2014; Laine & Vinnari, 2017). These studies provide important insights into the dynamics of stakeholder engagement but do not deal specifically with how meetings between NGOs and companies can encourage change through a process of facilitation, mediation and counselling. By examining the interactions between the company-client and NGO-therapist, this paper's findings respond directly to the calls for additional research based on 'more diverse and detailed sources of information' including the private meetings between companies and stakeholders on biodiversityrelated matters (Boiral & Heras-Saizarbitoria, 2017, p. 418, emphasis added). The research also provides empirical evidence of how NGOs act as catalysts for change by assisting companies to construct and re-construct their relationship with nature. Finally, an important practical contribution is made by showing how collaborative engagement with an NGO can assist businesses in creating new, re-storied narratives which incorporate and integrate biodiversity issues.

In the following section, the paper discusses prior literature relating to NGO-company engagement. Section 3 provides an overview of narrative therapy. Section 4 discusses the research method. Section 5 presents interview findings, and the paper concludes with a discussion, reflection and recommendations in Section 6.

2 | NGO-COMPANY ENGAGEMENT ON BIODIVERSITY AND EXTINCTION

Despite the success reported by different NGOs seeking to champion environmental responsibility and social justice, concerns about their overall effectiveness remain (Corson, 2010; Larsen, 2016). Conservation NGOs are perceived by some as 'green grabbing' organisations imbued with neoliberalism and failing at meaningful company engagement (Corson, 2010; Fairhead et al., 2012). They are criticised for being too bureaucratised and focused on their growth to the determinant of biodiversity protection (Chapin, 2004; Escobar, 1998). By collaborating too closely with businesses, they run the risk of being corrupted by the same capitalistic pressures which see the environment being subordinated to profit (Deegan & Blomquist, 2006; Gray et al., 2014). As explained by Cooper and Owen (2007, p. 650):

> ... prevailing stakeholder engagement practices have little to do with extending accountability and amount to nothing more than exercises in stakeholder management and corporate spin.

Others are more optimistic, highlighting the role which NGOs play in promoting transparent environmental reporting and holding companies accountable for their environmental performance (Brennan & Merkl-Davies, 2014). For example, Laine and Vinnari (2017) present NGOs as preparers of counter-accounts¹ of organisations' operations which can be used to challenge unsustainable practices and drive remedial action. Lauwo et al. (2016) explore how advocacy by NGOs can substitute for a lack of transparency on environmental performance by large corporations.

Engagements between NGOs and companies are not always characterised by conflict or activism. 'Green alliances' with conservation bodies and other environmental experts can be an important part of the broader self-governance process. By combining resources and expertise, NGOs and companies can collaborate on finding innovative solutions to pressing environmental issues (Arts, 2002). Researchers have found that NGOs initiate and coordinate different types of company collaborations including formal and informal meetings, sponsorships and partnerships (Cardskadden & Lober, 1998; Mahanty & Russell, 2002; Westley & Vredenburg, 1997). Corporate stakeholder engagement on biodiversity issues, especially with experienced NGOs, can improve the legitimacy of biodiversity management, facilitate knowledge-sharing and avoid conflict with local populations (Boiral & Heras-Saizarbitoria, 2017; Cardskadden & Lober, 1998; Grigg, 2005). Stakeholder involvement in biodiversity policy implementation may not achieve all of the desired goals but positive biodiversity and social outcomes can still be realised. These include a better understanding of stakeholder values, increased learning, quantifiable cost savings and improved relationships with internal and external stakeholders (Cardskadden & Lober, 1998; Young et al., 2013).

2.1 The change potential of NGO engagement

There has been a shift from an adversarial approach to engaging with companies to one grounded in dialogic, cooperative and proactive interaction (Albareda et al., 2007; Hartman et al., 1999; Kourula & Laasonen, 2010; Laasonen et al., 2012; Teegan et al., 2004; Vurro et al., 2010). The result has been a significant increase in partnerships and collaborations between the once opposing 'deep greens' at NGOs and finance-orientated business managers (Beloe & Elkington, 2003). For example, the WWF and Coca-Cola are working on water conservation. The Rainforest Alliance and Unilever are engaging on the environmental impacts of the tea business on biodiversity. IKEA and Alcoa, with Brazilian NGOs, are working to combat logging in the Amazon while BulkSMS and WWF produced the first mobile carbon footprint calculator (Atkins et al., 2018).

Dialogue between an NGO and a company leads to an exchange of experiences, ideas and technical expertise which coalescence to provide alternate accounts reflecting normative aspirations about the organisation's relationship with the environment. As Gallhofer and Haslam (2005), p. 7) put it:

> A vision of accounting as an emancipatory force is consistent with seeing accounting as a communicative social practice that functions as a system of informing that renders transparent and enlightens with the effect of social betterment ...

Researchers have considered how historical records (Carnegie & Napier, 1996; Napier, 2006), images (Davison, 2007; Russell et al., 2017), mathematical representations (Sullivan & Hannis, 2017) and utopian narratives (Atkins et al., 2015; Atkins & Maroun, 2020) can be mobilised in support of the emancipatory project. In the current paper, the unit of analysis shifts to the dialogue between NGOs and the for-profit sector. The researchers are concerned with how NGO-company engagement generates a narrative or account of the corporate self and how this account can be altered by facilitation, collaboration and mediation courtesy of the NGO. This is done using narrative therapy as a theoretical framework.

THEORETICAL FRAMEWORK-3 NARRATIVE THERAPY

Social constructionist narrative therapy is one of a family of counselling approaches that represents a 'significant philosophical shift away from the assumptions that underpin mainstream theories of counselling and psychotherapy' (McLeod, 2013). This shift is embedded in the constructionist rejection of a modernist perspective, embracing postmodernism. Postmodernism may be seen as the expression of 'scepticism about the validity of universal truths' (McLeod, 2013).

Within the postmodern analysis, Lax (1992) states that the scientific knowledge yields to narrative knowledge with emphasis on

communal beliefs about how the world works (see also Lyotard, 1984; Sampson, 1989; Sarup, 1989). Grand or metanarratives are replaced by micronarratives. The latter are embedded in and given context by, for example, family history, cultural beliefs and personal or communal prejudices. 'Universal truths' or structures give way to a plurality of ideas about the world which are defined, delineated and communicated using narratives (Maturana & Varela, 1987).

Under a 'life story model of identity' at the heart of narrative therapy, people living in modern societies give their lives unity and purpose by constructing internalised and evolving narratives of the self (McAdams, 1985, 1993, 2001). Modernism privileges the narrative of the therapist; postmodernism repositions the narrative at the heart of therapeutic collaboration. As the arc proceeds from the meta 'universal truth' of modernism to the micronarratives of postmodernism, we enter the heart of the 'story' in social constructionist narrative therapy:

> ... we are born into a world of stories. A culture is structured around myths, legends, family tales and other stories that have existed since long before we are born, and will continue long after we die. We construct a personal identity by aligning ourselves with some of these stories, by 'dwelling within' them. (McLeod, 2013)

In the postmodern world,

... the primary medium within which identities are created and have their currency is not just linguistic but textual: persons are largely ascribed identities according to the manner of their embedding within a discourse - in their own or in the discourses of others. (Shotter & Gergen, 1989, p. ix)

Discourse leads to alternate constructions of individual identity such that, over time many, various elements are 'collected and patched together into a montage-like text whose development from one moment to the next can never be predicted' (McAdams, 2001, p. 115). McAdams (2001) describes 'texts' as patterns of words, pictures, signs and other forms of representation. They are not substantive and cannot be 'good' or 'bad'. The notion of a text of identity arises from the concept of the self-being constructed in discourse, experience and context. These are used by individuals to discover a sense of self and to constitute important social relationships (McMullen, 1989).

The key feature of social constructionist narrative therapy is the centrality of the story and the facilitating role played by the therapist (Bruner, 1990). The therapist does not pass judgement or prescribe solutions to problems but enables clients to re-author or re-story the personal narratives which give their lives context and meaning (Morgan, 2000). This is achieved by engaging in constructive dialogue with the client. As the conversation between the patient and client evolves, the 'not-yet-said' stories are mutually created

WILEY Business Strategy and the Environment

(Anderson & Goolishian, 1988). Emerging and alternate stories challenge existing discourses or narratives and reduce or eliminate their influence over the client.

The client is the expert on his or her life rather than the therapist (Anderson & Goolishian, 1992). The therapist does not author the client's story but asks questions and mediates to enable a process of sense-making, reflection and re-envisaging the life story. As Anderson and Goolishian (1992) puts it, the listener is not only a receiver of the story but also, by being present, encourages the act of making the story and, in turn, constituting one's self.

The therapist must create an environment where the client is comfortable to engage. The therapist cannot be in a position of power but offers perspective and serves as a sounding board. Clients should feel comfortable enough to provide an honest account of their current life stories and explore alternate life narratives during counselling sessions characterised by 'two-way, responsive, active engagement' between the client and the therapist (McLeod, 2013, p. 271). The counsellor must speak the same language as the patient to enable constructive dialogue and the client's self-exploration of purpose, identity and context.

By building rapport with the client, the counsellor becomes a trusted partner who reviews the client's performance, comments on the efficacy of treatment and encourages commitment. Where the client trusts the counsellor, the narrative therapy can be expanded to include other affected parties and for the counsellor to act as a catalyst for change in the client's life. Also possible is that client, empowered by narrative therapy, to serve as a type of role model for other family or community members who are grappling with similar problems (McLeod, 2013; White & Epston, 1990).

Finally, the client must want and be committed to therapy. In addition, because the counsellor is an integral part of the therapeutic process, he or she must have confidence in the client's ability and intention to engage in genuine dialogue (see Gadlin & Ouellette, 1986; Katz, 2007). The core features of narrative therapy which we focus on when evaluating engagements between NGOs (as a type of counsellor) and large corporations (as the client-patients) are summarised in Table 1.

4 | RESEARCH METHOD

The current research is grounded in a social constructivist perspective reflecting how, in narrative therapy, meaning and purpose are a product of experience and context. This, together with the fact that NGO engagement on biodiversity and extinction is understudied, made detailed interviews an appropriate tool for collecting data.

4.1 | Data collection

Several active South African NGOs were included in the study. The NGOs we interviewed varied in size and scope. The largest NGOs engage directly with multi-national companies as well as with each

TABLE 1 Features of narrative therapy

Element	Details
The therapist as a facilitator, consultant, meditator and collaborator ^a	 The patient's meaning, purpose and identity are self- constructed and not shaped by the therapist The therapist facilitates and enables exploration, self- reflection and re-envisaging the life story The therapist acts as a 'conversational artist' who raises questions, listens and, in some cases, mediates Refrains from judging or imposing pre-determined conclusions/views The therapist is not in a position of power but can monitor treatment, comment on the efficacy of treatment and provide suggestions and encouragement.
An empathetic other	 The therapist creates an environment where the client is comfortable to engage The emphasis is on listening, prompting and acting as a sounding board The aim is to enable the client to explore and overcome problems.
Defining issues, purpose and meaning with dialogical conservations	 The therapist is not an expert in the patient's life. Change must be driven by the client with the therapist facilitating that change Active dialogue between the therapist and the client is essential and the parties must 'speak the same language' Where necessary, dialogue can be expanded to include other affected parties, including community members It is also possible for the patient, empowered by constructive dialogue with the therapist, to serve as a role model for family or community members faced with similar challenges If the patient does not trust in the therapist and the therapist does not trust in the patient's commitment to therapy, dialogue is superficial or breaks down.

^a'Facilitator', 'consultant', 'collaborator' and 'mediator' are used interchangeably to describe the role of the counsellor in enabling the restorying and reflection process. other, governments and other stakeholders. They tend to deal with extensive projects involving numerous threatened species. Other NGOs are involved in smaller scale projects involving smaller businesses and local communities.

We focus on South Africa because of the country's significant biological diversity and its serious social, economic and ecological challenges. These include, for example, climate change, poaching, over-fishing and high impact agriculture. Recent work has considered the role of accounting and finance in preventing the extinction of the rhinoceros in South Africa and Kenya (Atkins et al., 2018; Sibanda & Mulama, 2019), emancipatory extinction accounting by South African listed companies (Maroun & Atkins, 2018) and the integrated reporting practices by the organisation responsible for managing some of South Africa's most important wilderness areas (Büchling & Maroun, 2019; Samkin & Wingard, 2021). Extending the existing research to investigate the interactions between NGOs and the private sector is an important step in providing a more detailed account of the evolution of NGO-company engagement and the role of businesses in preventing extinction of species.

Twenty-one detailed interviews were held with key players involved directly in NGO-company engagement between July 2015 and July 2019. The interviewees are coded, for confidentiality, from R1 to R21. Refer to Table 2.

TABLE 2 Interviewee details

Eighteen of the interviews were recorded and transcribed in full. Three interviews were conducted in remote locations and could not be audio-recorded. In the latter case, the researchers kept detailed field notes.

An agenda was used to structure the interviews and to ensure that the same core points were discussed with each respondent. However, to maximise the paper's exploratory potential, interviewees were encouraged to elaborate on their experiences, provide examples and share other views which were not necessarily included on the final agenda.

4.2 | Data analysis

The interview data were analysed interpretively by coding and drawing out themes. After each interview was completed and transcribed, a list of points, examples, issues and experiences (open codes) was prepared. These were recorded on a register and provided an overview of the interview content. The open codes were derived from the transcripts and were not developed in advance. This was to avoid curtailing the scope of the data collection and analysis or imposing the researchers' views on the interviewees' explanation of their engagement with corporates. Examples of open codes included specific environmental concerns, providing expertise to corporates,

#	Experience (years)	Approximate duration of interviews (min)	Experience with multi-national engagement	Experience with biological risk assessment	Focus on biological fieldwork (F) or management (M)
1	>20	95	Yes	Yes	F
2	>10	60	Yes	Yes	М
3	>10	60	Yes	Yes	F/M
4	5-10	120	Yes	Yes	М
5	>10	120	Yes	Yes	М
6	>10	70	Yes	Yes	F
7	>10	45	Yes	Yes	F
8	>10	45	Yes	Yes	М
9	>10	60	Yes	Yes	М
10	>20	180	Yes	Yes	F/M
11	>10	180	Yes	Yes	М
12	>10	90	Yes	Yes	F
13	5-10	90	Yes	Yes	F
14	5-10	45	Yes	Yes	F
15	>10	45	Yes	Yes	F/M
16	>10	65	Yes	Yes	М
17	>10	120	Yes	Yes	М
18	>20	60	Yes	Yes	М
19	>20	120	Yes	Yes	F
20	>20	120	Yes	Yes	F
21	>20	120	Yes	Yes	F/M
21	>20	120	Yes	Yes	F/M

details on relationship management, specific action plans and changes taking place at organisations following engagement with NGOs. The majority of illustrations provided by NGOs involved direct impacts on biodiversity due to over-exploitation or unsustainable use of resources and how these may be addressed through the engagement process.²

Data collection and analysis took place concurrently. As additional interviews were held, the researchers updated the list of open codes. Initial codes were expanded or revised as required. This process continued until content saturation was achieved which was after the 13th interview.

The open codes were aggregated under theme headings used to organise the data and structure the paper's findings. The theme codes or axial codes were determined by a systematic review of the prior literature on narrative therapy. They deal with the core features or aspects of narrative therapy and are used to illustrate how narrative therapy is operationalised or applied in the context of the engagement between the NGOs and corporates (refer to Section 3). These are presented in the 'details' column of Table 1. After the open codes were grouped under one or more theme headings, they were classified according to the three narrative therapy elements: (1) the NGO as a facilitator consultant and collaborator, (2) the empathetic other and (3) defining issues, purpose and meaning through dialogue. The assignment of open codes was re-evaluated for accuracy and consistency, and, where necessary, the coding was revised.

Open codes could be assigned to more than one theme heading. For instance, details on a specific action plan (an open code) can provide insight into how the NGO-therapist enables self-exploration and engages in constructive dialogue with the 'patient' (two theme headings). This was not problematic because the aim is not to quantify themes as is the case with some types of text analysis methods. The emphasis was on how NGOs collaborate with companies and how this process results in a reconstruction of companies' relationship with the environment.

As is the case with all research grounded in a social constructivist tradition, the researchers are integrally involved in the data collection and analysis. Findings are generated through a process of reflection and discussion among the researchers rather than by 'mapping' specific words or sentences to the 'properties' of narrative therapy in a positivist sense. While the absence of scientific rigour may be a concern for some, the approach followed in the current paper is well suited for dealing with complex and inherently subjective settings.

5 | INTERVIEW FINDINGS

The interviews point to the relationship between NGOs and companies resembles a counsellor-client relationship on several levels. NGOs appeared to be playing the role of mediators, facilitators and 'active listeners' in the same and similar way as a therapist helping the parties to find a resolution or agreement (Gadlin & Ouellette, 1986; Katz, 2007).

5.1 | The NGO as a facilitator, consultant, meditator and collaborator

Consistent with the psychology literature, respondents referred to 'facilitation', 'consultation', 'collaboration' and 'meditation' to describe the engagement between NGOs and companies and used these terms interchangeably. For example:

I would say that we try to facilitate a discussion. You listen actively, you ask questions, you get them [companies] to think about conservation from different angles and through that discussion you help them to develop solutions and change mindsets. (R21, emphasis added)

Like a counsellor in therapeutic sessions (see Burrows, 2008; Engle & Arkowitz, 2006), NGOs explained how they try to explain, understand and 'enable conservations' (R19) rather than regulate or criticise companies. Consider how one of the NGOs engages with a company on why it should have its products labelled as responsibly sourced:

> In the introductory meeting, we explain the process and what the intention of the ecolabel is, why it is good to go through the ecolabelling process and what the audit will entail. Basically, **laying out all of the cards on the table**, all of the information that is required through the process and **explaining the why giving them context** and **assurance of what we are not there to do** and actually that **we are not playing a watchdog role** but rather a **facilitator** role. (R7)

Importantly, engagement is being initiated by companies seeking guidance on different social and environmental issues. Companies are prepared to discuss their challenges and expectations openly in the hope that the NGO will be able to assist:

> Interviewer: Did [the NGO] explain what it was that they were hoping to achieve when they initially approached you?

> Interviewee: Yes, they did, they were very straightforward in saying that it was a very sensitive area; they understood the application ... they just were not sure if they had the right methods to do it. They wanted to make sure they had a careful watchdog and obviously, in all of these partnerships it is very important to have an objective view on them and it has taken some time. The partnership has been in place for 3 years (I10)

The respondent referred to the NGO acting as a 'watchdog'. It became clear that the 'watchdog' refers to the NGO holding the company accountable to *itself* rather than to external stakeholders:

They want us to tell them where they do well and where they have not performed. It's about **helping them to stick to their goals** and plans. So I do not think it's about policing them in the strictest sense but you **call them out to themselves** when you see problems. (R19, emphasis added)

An adversarial or regulatory relationship has given way to a partnership based on mutual corporation and respect (R10; R16; R17). NGOs appreciate that their engagements must be constructive and avoid confrontation (R2; R5; R9):

> We do not have an in-your-face approach with [companies] because that is not effective. I mean, it's great to see these things on the TV and people like to see [the NGOs] are bashing companies because they are not being environmentally friendly but that does not help in the long run. You get a lot of shouting but that does not make the company want to change. If anything, it makes them stop listening. (R20)

'Treatment' is only effective if the counsellor facilitates a process of reflection, analysis and decision making. The counsellor cannot dictate the desired practice or use a position of authority to judge and punish (Adler, 2012; Anderson & Goolishian, 1992; McAdams, 2001). For example,

> You need **to listen to the company** and their concerns so that you can **help work out a solution**. You cannot force a multi-million-dollar company to do something it does not want to do. If you just go in and tell people that they are wrong and that they need to do this and that, I can tell you you'll leave without anything getting done. (R20, emphasis added)

Details on specific projects are not reported because of confidentiality but NGOs confirmed that they have multiple formal and informal meetings to explore material environmental risks and how to manage them. Like a conventional narrative therapy setting (Adler, 2012; Anderson & Goolishian, 1992; McAdams, 2001), the NGO asks questions, explores alternatives and offer recommendations instead of delivering answers and expecting companies to implement pre-determined interventions. The NGOs are akin to an 'active listener' where they facilitate dialogue among different parts of the organisation and with the necessary specialists to arrive at a shared understanding of environmental challenges and appropriate solutions. In other words, the NGO acts as a type of 'catalyst', an acknowledged facet of a counsellor's role in therapeutic interventions (Baker & Cramer, 1972; Walz, 1978):

> ... we can catalyse things that are brewing. [Companies] **need to have some kind of guidance**, especially if you realise it is a complicated issue. The role that we

play is providing that kind of expertise on what to focus on. (I11)

and the Environment **WILEY** 2637

Other respondents used a consultant or collaborator metaphor to explain their interaction with companies (see Scott et al., 2015). Like the medical practitioner, the NGO is engaged to discuss concerns with companies, help them to understand their issues and enable companies to enact positive changes. Consider the following fishery which is committing to species conservation:

... effectively we are working as **consultants in a sense** where I am advising them in terms of **helping them to understand** what it is that they are buying and selling. So, they give us a list of the species and how they are caught and where they come from and we give **them advice on the sustainability of these species** according to our information and **we help them set up systems that can, over time, work** with their procuring team so that when they get a new species, they are asking the right questions. They can identify unsustainable species and then, over time, also work with suppliers to communicate with suppliers to stop selling or supplying the unsustainable species (12)

Acting as a catalyst, consultant or collaborator, the NGO provides information, mediation and advice. Results cannot be expected immediately. Like any therapy, it takes time for the counsellor-NGO and client-company to explore issues and possible solutions.

Importantly, while the NGO guides the company, it does not make the ultimate decision; it is for the company to select and implement the necessary course of action. Counsellors cannot enact change but can only provide a sounding board to enable the clients to change themselves (Johnson, 2014). Consider the following comment dealing with an NGO assisting companies with their biodiversity impact:

> ... we are working very much with [the specified companies] on their biodiversity management system ... They have a very large biodiversity offset and that is maybe where the rush was to work with them because we felt they had the willingness to get help because it is not something that is easy, and we thought that by working with them ... we thought it would be beneficial for biodiversity to collaborate with them. It has not come without its challenges, but we are managing now to establish a good collaboration, good performance indicators, good understandings of our work plan and what is very important is also a communication strategy. (R10, emphasis added)

Respondent 10 went on to explain how the NGO is being approached as a sustainability specialist. NGOs are often engaged when companies do not have in-house expertise (R11; R14; R15) or require an impartial perspective. Like counsellor providing narrative

therapy, the NGOs facilitate discussion and provide advice without imposing recommendations.

511 From facilitation to monitoring

Companies frequently rely on the NGO to review their progress with implementing environmental action plans in the same way as a patient would report to a therapist on the efficacy of an agreed treatment in a follow-up session. For example:

> The relationships with the NGOs changed from this sponsoring relationship more to a consultation or consultancy arrangement where they actually deliver on certain performance standards or criteria linked to certain projects. (I6, emphasis added)

Similar experiences were reported by NGOs asked to visit operations, review action plans being implemented and report on policy compliance (R2; R6; R10; R14). On one hand, it appears that the NGO is transitioning from a therapist to a regulator or type of internal auditor. On the other, it must be iterated that companies are not obliged to have NGOs review their operations. These assurance-type activities point to a relationship of trust between the NGOs and companies. The former are comfortable enough to engage the NGOs to help with analysis and implementation of action plans. In addition, the NGOs' findings are not used as a disciplinary tool but to facilitate selfreflection and inform companies' changes to their environmental policies. (The relevance of trust in the client-counsellor relationship is discussed in more detail in Section 5.2.)

5.1.2 Evidence of the 'therapy' influencing the NGO

The researchers observed how NGOs were co-opted in a process of self-reflection. This is to be expected given the preceding findings on the role of the NGO as a facilitator and collaborator. The NGO is not passive or limited to acting as an observer; engagement between the and client-companies is interactive and constructive NGO (Anderson & Goolishian, 1992):

> The companies have told us that they got a lot from interacting with us but we have also been on a learning curve ... You go from being an [environmental expert] who deals with the science to learning how to listen. You learn what they understand and what they do not, how to explain complicated issues and how to be patient. You lean that you cannot tell them what to do; you have to help them figure out how to help themselves.

Respondents reflected on how, over time, engaging with companies changes an NGO's understanding of its role in the broader sustainable development project:

> ... the nature of engagement has changed quite a lot over the last ten years where it's a lot less going with your hand out saying, 'make yourself feel good and give us some money for the riverine rabbits', to saying, 'how can we help you meet your corporate and social responsibility objectives?' The relationship has definitely become less of a donor-donee, to being much more of a partnership approach. (R16)

Engaging with companies may imbue NGOs with the same financial and economic logics which hinder genuine environmental responsibility. NGOs may pursue funding from companies during their interactions which could undermine their role as independent environmental champions. While these risks cannot be ignored, they can be managed.

In a conventional setting, the therapist is remunerated for services rendered and must manage the practice's incomes and expenses. That the clinician helps patients and attends to business considerations does not mean that judgement and independence are compromised. Codes of best practice, extensive training and the need to maintain patients' confidence mean that the clinician ensures the highest levels of professionalism. The same logic applies when it comes to NGOs.

> We do rely on the private sector for funding but that does not mean that you sell your opinions to the highest bidder. Many of us are scientists. We are committed to what we do, and we maintain good standards. You cannot afford to lose your reputation and the public's confidence because you were chasing funding. (R19)

The NGOs are not dealing with companies only to seek financial support. The counsellor-NGO and client-corporate are engaging on equal terms to identify challenges and explore solutions. The NGOs explained that they try to build long-term relationships based on mutual understanding and confidence to co-opt organisations on sustainability initiatives when required:

> ... people get to know us and understand what we are about and see that we are reasonable, rational people who may disagree on certain issues ... We manage to build those relationships so that when we send an email to the industry saying, 'Guys, you can help with the [specific programme] you can avoid [a reply which says] "this is not our fight" or "it's not our kind of thing"'. (R2)

The combined role of facilitator and environmental champion is in contrast with the antagonism between NGOs and corporations (e.g., Brand et al., 2020) or the breakdown in NGO accountability (e.g., Crespy & Miller, 2011) reported in earlier studies. The findings point to a theoretical framing more concerned with collaborating to reach biodiversity goals than with conflict, activism or corruption of environmental ideals.

5.2 | The empathetic other

Companies normally initiate meetings with NGOs because they are confronted with environmental issues which cannot be resolved internally (R2; R16; R20). NGOs are concerned with outlining problems, exploring how to assist and establishing whether or not companies want to proceed with the relationship. NGOs are playing the role of the 'empathetic other' who, like a family therapist,³ acts as a sounding board for possible solutions to pressing issues (see Gadlin & Ouellette, 1986; Katz, 2007).

Companies are not waiting for an environmental disaster or adverse media coverage before they seek the assistance of an NGO. The interviewees confirmed that companies are actively engaging with NGOs to pre-empt negative outcomes (R16). As discussed in Section 5.1, the NGO-counsellor does not attempt to exercise dominance over the client but offers an opportunity for confidential and constructive dialogue without risk of sanction (see Anderson & Goolishian, 1992; Rogers, 1957):

> ... we will normally have a **one-on-one** engagement with [the companies] to **understand** them better, to **understand** where we are ... that is a really key point. We are **not going in a coercive** way so we need to fully understand them and where they might need assistance, what are their obstacles to being better and we do that with each of the companies (110)

In narrative therapy, the counsellor plays a collaborative role rather than acting as a disinterested expert. By engaging with the client, listening to their concerns, asking and responding to questions and providing suggestions, 'feedback loops' emerge which help to internalise and manage issues (Hedges, 2005; Selvini et al., 1980). Applied to the NGO-company engagement, the NGO serves as an empathetic listener who participates in an active dialogue with the company to help delineate problems, contextualise them and explore solutions.

> You do not tell [a company] what they must do but you can give direction. If you listen and you ask the right questions, you can point them in the right direction and come up with a workable solution ... You part of that process even though [the company] is in the driver's seat (R19)

Business Strategy and the Environment

Enabling the client is a key aspect of narrative therapy. The counsellor provides the setting and some direction which allows the client to understand the underlying issues and the required remedial action. One way to achieve this is by requiring the company-client to 'externalise' the problem (Freedman & Combs, 1996; Parry & Doan, 1994; White & Epston, 1990).

Externalisation involves the client describing a problem as separate from them or from the perspective of a third party (White & Epston, 1990). The objective is to frame environmental concerns, like the loss of species, as the issue. The approach is useful because it avoids the discussion becoming personal. The NGO acts as an empathetic other by not assigning blame or criticising the company (R4; R8; R19; R20). The company feels less threatened and more empowered to deal with the environmental challenge.

One way in which problems are 'externalised' involves a sectoral approach. Environmental issues are dealt with at an aggregated level to make the case for action, illustrate how businesses impact the environment and explore solutions (R2). A similar technique involves the use of case studies with anonymised entities (R2; R3). In one instance, NGOs use visual aids and visits to threatened areas to show companies what needs to be protected and reflect on the economic, cultural and environmental consequences of losing pristine wilderness areas (R21).

'Externalising' may seem like abrogating responsibility. This is not the case. The NGO-counsellor uses the technique to open dialogue on difficult or contentious issues which, if tackled directly, could lead to a breakdown in engagement. Externalising a problem can also be used to deal with the underlying issues and explore solutions, a process which can be hampered if the company feels ashamed or threatened because its conduct is under review.

5.3 | Defining issues, purpose and meaning with dialogical conversations

The key features of narrative therapy are the centrality of a person's life story and the collaborative act of 're-authoring' or 're-storying' personal narratives (Morgan, 2000). The same holds in the context of the engagement between companies and NGOs on environmental issues where dialogue, stakeholder-inclusiveness and re-evaluating business practice were considered crucial. The importance of listening to companies, refraining from imposing pre-determined views and not judging organisations was re-iterated:

You need to understand what people think. It's about the base that you start with. So, it does not help if you start with them telling you what they think you want to hear. That's off to a false start and you do not really know what they think and how you can work with them. (R19)

Once the 'base' has been established, the relationship between the company and the environment can be re-framed. For example,

one NGO explained how it worked with a company on minimum wages and responsibly sourcing raw materials. The engagement focused on re-positioning social and environmental concerns as key strategic and operational considerations rather than secondary ones. This involved formal reviews of production processes, supply chains and stakeholder relationships to understand how changes aimed at improving social and environmental performance also contribute to better financial performance. In a second case, a company was encouraged to quantify and report on its water and energy usage to ensure environmental responsibility and to improve its operating efficiency. The project demonstrated how carbon emissions and water consumption were originally understood as 'soft issues' and were reframed as part of an integrated assessment of the link between environmental and financial elements.

We see similar processes at work in some of the research dealing with integrated reporting and thinking. Companies are not ignoring economic pressures, but they explore the possibility of social and environmental considerations as an integral part of the business model (Guthrie et al., 2017; McNally & Maroun, 2018) rather than just a tool for impression management (Dumay et al., 2017; Solomon et al., 2013) or hegemonic challenge to financial imperatives (Tregidga et al., 2014).

NGOs confirmed that not every engagement yields successful outcomes, especially in the short term. It is difficult to arrive at a shared understanding of the environmental issue and an action plan which the company and NGO find mutually acceptable (R2). There is a paradox in the sense that sustainability can no longer be seen as negotiable but, for businesses to become more sustainable, they need to be assisted with implementing progressive changes using a collaborative and iterative process which leaves the client feeling that change is both desirable and possible (R2; R3). For example:

> We know that we have to change now if want to address climate change. But the reality is that you cannot ask a company to stop operations and double its costs because you want it to use renewable resources. So, we start by getting everyone to agree that climate change is a problem. Then we go to the next step and ask them to start changing some of their operations and deal with their suppliers and customers. But you cannot go in with a wrecking ball. (R21)

The NGO and company try to collaborate towards a common goal. For example:

> We are engaging every week with [Company X and Y]. It's really a partnership with them ... The engagement consists of both companies that approach us and vice versa ... There is a common interest in working together and that is one of the key elements. The added value of the collaboration is vitally important. (110)

For environmental issues to be re-framed and incorporated as a valid part of the business process, respondents pointed to the importance of (1): dialogue with affected parties, (2) speaking the same language and (3) trust.

On the need for dialogue with affected 5.3.1 parties

The counsellor and client must be able to speak openly and work towards establishing a shared understanding of the underlying context and issues.

> It does not help if you talk past each other. If they pretend that they do a good job and you do not want to ask the right questions, then you are both wasting your time. You need to be able to talk openly about the issues so that you can come up with an agenda and it's got to be a common agenda that you both agree on. (I9)

The dialogue between the NGO and company can be expanded:

... We might agree on something, but we will engage with other stakeholders and we facilitate that engagement such that it becomes more integrated. (I10, emphasis added)

Expanding the conversation is in line with the approach typically followed in family therapy sessions. The counsellor deals with the primary clients and then gradually expands the process of storying telling and re-telling to include other affected family members. Similarly:

> ... at the beginning of the project, it was very much board room, now we are dealing mainly with the people on the ground. It is not always typical of [the NGO] to do that, globally it is more boardroom but for us, we feel that we cannot sort out the situation if we do not understand the situation on the ground. (110)

In conventional settings, community-based resources can be used in conjunction with the therapy room. This can include co-opting members of a client's community directly and indirectly in the process of providing support or treatment (McLeod, 2013; White & Epston, 1990). For the NGO and the company, one-on-one engagement is complemented by a stakeholder-inclusive approach to addressing environmental issues:

We then engage with the other stakeholders, NGOs and government to see if there are any conflicting issues, if they are all seeing different things and finding an area of commonalities where they all actually agree on the same priority ... we always try to understand what are the views of the different partners. (I10)

Reaching out to and engaging with different parties is also about ensuring that the client can establish successful relationships with others (Davis, 2008). The same holds in the NGO-company engagement process where NGOs were described as 'brokering'. The objective is to assist the 'patient' forge improved relationships with its constituents:

> ... so you get the capacity building element, then you get the **dialogue and mediator role** and then the third role is **we are a broker as well**. So we will **facilitate** companies that are willing to **move to the next step to engage with other NGOs in the landscape** that are more local than us to engage the government to facilitate the development of a collaborative project and then search for funding. **We play a brokering role in bringing people together**. (R10, emphasis added)

Similarly:

We can **be a bridge** between the company and the stakeholders. We **mediate and engage** but we **also want to build networks**. When we have our meetings, we want to **get the decision-makers together** and we **introduce** the company to the [various stakeholders] who they need to get on board to get the job done. (R19, emphasis added)

Clients who respond to therapy can provide guidance or serve as a role model for other patients. NGOs reported how, after several engagements with companies, they find that their recommendations are implemented in other parts of the supply chain. For example, an NGO explained how it works with a company in the seafood industry to supply its product responsibly. This has resulted in the company engaging with and training boat crews, explaining the need for responsible fishing to retailers and working with end-consumers to ensure that endangered species are not being consumed (R2). Importantly, these initiatives are not implemented at the NGO's insistence but are driven by and the responsibility of the client-company.

5.3.2 | On the importance of speaking the same language

Attempting to 'speak the same language' as the client is an important element in counselling (Sutherland & Strong, 2010). Research has emphasised the cultural differences between NGOs and companies which hinder engagement by creating a major psychological barrier, much of which can be attributed to language differences (Beloe & Elkington, 2003). NGOs are aware of this challenge and use a business discourse to facilitate better engagement with companies:

... if you want [companies] to engage in a process and change, you need to speak their language and be able to interact in a way that reacts with their business priorities. Then we will train them, we will organise multistakeholder dialogue and other trained facilitators such as government and NGOs and the company in one room to discuss one issue, we are able to discuss what are the issues and what are their solutions. We move them from sometimes adversarial positioning to working together. (R11)

and the Environment with the State of the St

There is a risk of social and environmental challenges being marginalised because they are framed in financial or economic terms (see, e.g., Milne et al., 2009; Tregidga et al., 2014). Nevertheless, making a direct business case for addressing and environmental and social issues is important for starting a conversation which may not otherwise have taken place (R3; R9; R19; R20). A second interviewee explained how he 'financialised' his language, not to downplay the importance of the environment, but to make sure that the client understood the issues and was prepared to engage:

> ... We make a study that enables the financial manager to understand that ... by not complying and by not putting in place good [environmental] practice the company is now facing higher financial risk ... We will do training with [the company's managers] in a more simplified way because they do not need to understand all the technicalities. If you speak the right language they understand the importance of focusing on them. (R10, emphasis added)

Having to simplify environmental, biological and ecological issues may result in an incomplete conversation between the NGO and the organisation. The approach does, however, allow the NGOs to avoid the protest and resistance which would have stifled transformation (see also Burchell & Cook, 2013).

5.3.3 | On the relevance of trust

Trust is core to the therapeutic relationship between counsellor and client (Boscolo & Bertrando, 1996). Respondents were unanimous that trust between the NGO and the company is equally relevant for achieving sustainability goals. If the company cannot trust the NGO to treat conversations as confidential and to refrain from passing judgement, the type of open dialogue which is necessary for constructing and reconstructing narratives becomes impossible. Similarly, where the NGO does not have confidence in a company's commitment to the engagement, the relationship usually terminates or remains superficial. One respondent summarised as follows:

In a way [the engagement process] really comes down to just a generally good relationship-building process. It's about trust, transparency and ... understanding what [the company's] business is about; really understanding what their key challenges (R10) are.

5.4 | Counselling successes and failures

The preceding sections provide a predominantly optimistic assessment of engagements between NGOs and counsellors which are reminiscent of a therapy session. The findings should not be misinterpreted as suggesting that every NGO engagement proceeds smoothly and results in favourable environmental outcomes.

For example, one NGO explained that some companies effect change but others continue to view the NGO as a threat. They are 'frightened' of engaging with NGOs on wildlife conservation and biodiversity protection lest this reveals weaknesses in their strategy or operations and results in additional scrutiny by investors, regulators and other powerful stakeholders (R1; R6; R19; R20). There are also instances where social or environmental issues are seen as beyond the ability of a single organisation to address. Where this is the case, the respective organisations prefer to wait for direction from industry representatives, regulators or the state to provide direction. If challenges are seen as insurmountable, it becomes especially difficult for the NGO to engage with a company and explore remedial plans.

Despite the emphasis placed on the environment by codes on corporate governance, corporate reporting and responsible investment, companies continue to battle with 're-storying' their relationship with the environment. Financial and economic imperatives remain the focal point for some organisations and their executives. Efforts to re-frame social and environmental challenges are either met with scepticism or resistance (Gray & Milne, 2018; Milne et al., 2009; Tregidga et al., 2014).

> It's not always good news. We engage very well with some companies but with others, you can say and do whatever you like and they still think that it's about tree-hugging and not really their problem. You can take the director to the water but you cannot make him drink. (R21)

Where the environment continues to be seen as a secondary concern, NGO engagement is superficial, and the respective organisations are not committed to implementing material biodiversity protection or conservation plans. Similarly, as explained in the psychology literature, the client needs to acknowledge that there is a problem and seek assistance. Narrative therapy cannot be forced on the client.

Finally, therapy can be employed to make the client appear presentable or abrogate responsibility for improper conduct. The same can be said for companies seeking engagement with NGOs where affiliation with respected environmental experts and conservation bodies can be used to enhance reputations, manage impressions and deflect criticism for poor environmental performance.

Inherent limitations and examples of failures do not mean that every case of NGO engagement is fruitless. The potential for dialogue to be transformational has been explored in the context of one-onone engagement between companies and their core institutional investors on environmental and other issues of social responsibility (Solomon et al., 2013; Solomon & Darby, 2005). Similarly, cases of engagement between NGOs and companies leading to changes in how companies understand and respond to environmental challenges support the change potential view of narrative therapy in a corporate context (see also Keeran, 2014; McCarthy & Simon, 2016). For instance, one company decided to 'stock only sustainably sourced seafood by the end of [2019]'. Sourcing seafood sustainably has become a key performance indicator which is monitored by the governing body and subject to formal assurance (R5). Similarly, a company in the extractive industry is working with an NGO on rehabilitating end-of-life mines:

> ... we just started a project with [Company X] ... looking at how rehabilitation of mining sites can be measured as an indicator of the extent of rehabilitation ... We work with them on the monitoring [the progress on the rehabilitation] and they will make sure their processes are correct (RI16)

Another example of transformational outcomes of long-term engagement involves public-private partnerships to consolidate land for conservation of a critically endangered species:

> ... There was no money to buy land, so we entered into partnerships with landowners, be they private or community or state landowners. We entered those partnerships to create areas big enough to accommodate populations of black rhino. And for a viable population of black rhino, we decided we wanted them to be able to grow to about 50 animals and that required about 20,000 hectares. (R3)

The partnership involved collaboration between local government, farmers and local communities to remove fences and alien plant species. The site is being developed and its ecological state is reviewed by environmental specialists. The project was not, however, without challenges. The partnership took several years to finalise and was often frustrated by divergent interests:

> The next population was [name of Reserve] made of 19 landowners at the time. Some of them were as small as 80 hectares and others as big as 2000 hectares. To try and get that number of people with different interests and different passions ... was a really hard sell and, in fact, the key was to get one of the very passionate landowners to be my champion and I left it to him to try to convince most of those landowners to

Business Strategy 2643

join in because that would be good for them and for their land. (R3)

As explained by one respondent, the nature and extent of changes vary from making companies aware of environmental challenges to, as illustrated by the examples above, altering their operations and relationship with key constituents (R10).

REFLECTIONS ON THE THERAPEUTIC 6 ENGAGEMENTS BETWEEN NGOS AND COMPANIES

Detailed interviews with 21 NGOs reveal that the NGO-company engagement has shifted from the antagonistic and adversarial relationship reported in earlier studies to a collaborative practice akin to a narrative form of counselling and therapy. Rather than acting as a type of environmental regulator, NGOs are taking the role of the 'empathetic other'. They draw on their experiences and expertise to facilitate self-reflection by their company-clients on the need to protect biodiversity and limit adverse environmental impact. The NGOs are not acting as experts or advisors in a managerial sense but as facilitators, counsellors or meditators helping companies to re-frame their relationship with the environment.

Applying a narrative therapeutic lens to analysing engagement processes between NGOs and companies to address environmental challenges makes an important contribution to theory and practice. The study provides a novel framing of the interaction between NGOs and companies. There is a fair amount of research on how NGOs highlight poor environmental practices and hold companies responsible for them. Academics have also dealt with how NGOs must be held accountable to their stakeholders. To the researchers' knowledge, the current paper is the first to deal with the transformative potential of NGO engagement due to its inherent therapeutic properties. In doing so, the study adds to the broader environmental accounting and reporting literature by providing an alternate theoretical perspective on NGO engagement and empirical evidence on how interactions between NGOs and companies contribute to environmental protection.

From a practical perspective, the narrative therapy literature provides a wealth of suggestions for improving outcomes (e.g., Combs & Freedman, 1996; White, 2011; White & Epston, 1990). These can be interpreted in the context of corporate engagement and the goal of preventing habitat destruction and extinction of species.

First, trust and confidentiality are essential. If the client-company does not have confidence in the engagement process or fears criticism and retaliation, the constructive setting necessary for transforming business practices cannot be achieved. Consequently, a clear distinction is required between an NGO's role in holding a company accountable and providing counselling and advice. It is unlikely that these two functions can be discharged simultaneously.

Second, the NGO does not substitute for the role of the governing body in developing a culture of environmental responsibility. Boards of directors must continue to develop policies and oversee the management systems necessary for preventing environmental degradation. This means that NGO engagement is not a solution for a closed-mind approach which rejects the principles of sustainable development. Conversely, for corporates which have internalised the need to conserve habitats and protect species, working with NGOs can be invaluable. NGO engagement can enhance managers' understanding of environmental challenges and provide a sounding board for testing different solutions. The NGO does not make decisions on behalf of the organisation, but it can aid in reframing the client-company's relationship with the environment and the rate at which environmental protection measures are implemented.

Third, and related to the above, not every counselling intervention is a success. When therapy breaks down, it is often because the client does not want to change (Doherty, 2013). In a corporate setting, this iterates the importance of regulators and investors demanding improved environmental performance and acting when companies fail to meet minimum standards. If organisations are not prepared to manage the environment as an integral part of their business models and strategies, any engagement with NGOs will likely be superficial.

Finally, failures can occur even when a client is committed to therapy because a sound relationship with the therapist is not developed, or the nature and scope of the sessions are not suited to the prevailing context (Doherty, 2013). Both NGOs and companies should acknowledge when cultures, views and approaches are misaligned. The focus must be on the outcome of the therapy rather than the therapist. Where necessary, companies should be prepared to consult with different NGOs⁴ and the parties must ensure that they have the necessary time, experiences and other resources to commit to the relationship. A related suggestion is to form collaborative engagement activities which combine different approaches by different NGOs. This would be reminiscent of an integrated therapeutic approach (Lazarus, 1989; Palmer & Woolfe, 2013).

While drawing conclusions and proposing recommendations, the researchers were aware that NGOs may be inclined to overemphasise their role in protecting the environment. This does not appear to be the case. NGOs provided examples of how they engaged with companies and the results of those engagements. They could offer specific details on the individuals with whom they engaged, the periods involved and quantified measures of performance or outcomes. This suggests that their responses were not rehearsed, generic or designed only to portray a positive position. All interviewees were forthcoming about the challenges encountered when dealing with companies, the limitations of their environmental protection efforts and the fact that multiple engagements had failed.

The possibility that only the most well-resourced NGOs were engaging with companies using an approach which resembled the application of narrative therapy was also considered. Participating NGOs varied in size and scope. They reported examples dealing with engagements on different types of environmental issues, covering objectives, time frames and budgets. Larger NGOs deal with more complex cases involving the protection of multiple species and

habitats using a range of conservation interventions. Smaller NGOs focus on specialised projects which are limited to individual species, locations or objectives. In all cases, the nature of the interaction between the NGOs and companies was consistent. This was the case even when considering engagements taking place over multiple years.

Data were collected over an extended period. This was because some participants were based in remote locations or were in the field and not consistently available for interviews. The researchers were also keen to control for changes in the engagement frequencies and styles. While this cannot be precluded, the interviews did not indicate variations in the application of narrative therapy when working with company-clients.

Despite the above, as with any study of this type, there are inherent limitations. The study deals with relationships between NGOs and companies only. The involvement of other stakeholders is not considered. Narrative theory is used to analyse data and generate findings. Alternate therapies and the advantages and disadvantages of each are not covered. Most notably, data are collected from a single jurisdiction. The South African context may be contributing to the counselling-type interactions between corporates and NGOs. The country has a long history with different types of environmental reporting and stakeholder engagement. It is widely regarded as a pioneer in stakeholder-centric corporate governance and many listed companies have long-standing relationships with NGOs, a fact confirmed by all respondents. The country's complex socio-political context, vulnerability to climate change and regulatory frameworks may also be influencing NGO-company engagement. These matters are, however, deferred for future research. What is clear is that-by acting as a type of mediator or facilitator-NGOs can engage with profitorientated entities and assist them in re-storving their relationship with the environment. The data to support this assertion is collected from a single developing economy. Nevertheless, the finding should be equally applicable in stakeholder-orientated jurisdictions where organisations have internalised the need for environmental responsibility and are prepared to act.

In conclusion, breaking down interdisciplinary barriers and merging theoretical frameworks is a critical part of the effort to develop and improve solutions to the deepening planetary crisis. Only by bringing together natural sciences, management, finance, accounting and now psychotherapy is it possible to find new ways of ensuring that businesses work to prevent biodiversity loss and habitat destruction (Atkins & Atkins, 2019) as stated concerning management and organisational theory (Winn & Pogutz, 2013).

We recommend that future researchers deal with how to develop more positive and fruitful NGO-company relationships which transform business practices and assist with achieving the sustainable development goals. The factors that contribute to the successes and failures of therapies and their relevance in a corporate context should be dealt with in more detail. How governance structures, corporate cultures and the regulatory environment in different countries can enable or hinder transformative engagement between NGOs and companies should be tackled directly. This can include a review of engagement may undermine the independence how and

environmental objectives of NGOs, how often these problems arise and the best approaches for mitigating them.

The researchers acknowledge that companies may be motivated by self-seeking behaviour to enhance corporate reputation and managing impressions. This does not, however, mean that every case of company-NGO engagement is doomed to fail. By focusing on the techniques and methods used by therapists to enhance the outcomes of counselling in more detail, future researchers can assist NGOs to work more effectively with companies and realise the transformative potential of this important type of stakeholder engagement. Ultimately,

> Saving endangered species is an ongoing process that will never be completed. Species and their habitats are never saved 'for all time', only for a particular moment in time ... no single human or generation of humans can be responsible for preventing a species from becoming extinct, only for preventing it from becoming extinct 'on our watch'. (Westley & Vredenburg, 1997, p. 388)

ENDNOTES

- ¹ Counter-accounts are prepared by parties who are not acting under the direction or control of the organisation involved in the matter in question.
- ² The researchers initially dealt with each environmental concern raised (such as loss of species, irresponsible agriculture or human encroachment) as separate codes. The aim was to evaluate if the biodiversity area/topic affected the nature of the engagement between NGOs and companies. This was found not to be the case and, as a result, different examples of environmental issues were coded as 'environmental concerns'.
- ³ Here, we are using the terms 'systemic family therapy' and 'narrative therapy' synonymously. As noted earlier, narrative therapy may be seen as one of a cluster of counselling approaches that represents a shift away from a modernist to a postmodernist perspective. These approaches can be brought together under the broad umbrella of systemic therapy, a modality derived from a second-order cybernetics position, which places the counsellor within the therapeutic system, rather than in an observer, 'scientist-expert' position.
- ⁴ Companies should not engage in 'opinion shopping'. This type of behaviour is inconsistent with a corporate culture grounded in environmental responsibility and a genuine commitment to engaging with stakeholders to address environmental challenges.

REFERENCES

- Adler, J. M. (2012). Living into the story: Agency and coherence in a longitudinal study of narrative identity development and mental health over the course of psychotherapy. Journal of Personality and Social Psychology, 102(2), 367-389. https://doi.org/10.1037/a0025289
- Albareda, L., Lozano, J. M., & Ysa, T. (2007). Public policies on corporate social responsibility: The role of governments in Europe. Journal of Business Ethics, 74(4), 391-408. https://doi.org/10.1007/s10551-007-9514-1
- Anderson, H., & Goolishian, H. (1988). Human systems as linguistic systems. Family Process, 27(4), 371-395. https://doi.org/10.1111/j.1545-5300.1988.00371.x

- Anderson, H., & Goolishian, H. (1992). The client is the expert: A notknowing approach to therapy. In S. McNamee & K. J. Gergen (Eds.), *Therapy as social construction*. Sage Publications Ltd.
- Arts, B. (2002). 'Green alliances' of business and NGOs. New styles of self-regulation or 'dead-end roads'? *Corporate Social Responsibility and Environmental Management*, 9(1), 26–36. https://doi.org/10.1002/ csr.3
- Atkins, J. F., & Atkins, B. C. (2019). Around the world in 80 species. Exploring the business of extinction. Routledge. https://doi.org/10.4324/ 9780429437397
- Atkins, J. F., Atkins, B. C., Thomson, I., & Maroun, W. (2015). 'Good' news from nowhere: Imagining utopian sustainable accounting. Accounting, Auditing & Accountability Journal, 28(5), 651–670. https://doi.org/10. 1108/AAAJ-09-2013-1485
- Atkins, J. F., & Maroun, W. (2020). The Naturalist's journals of Gilbert White: Exploring the roots of accounting for biodiversity and extinction accounting. Accounting, Auditing & Accountability Journal, 33(8), 1835–1870. https://doi.org/10.1108/AAAJ-03-2016-2450
- Atkins, J. F., Maroun, W., Atkins, B. C., & Barone, E. A. V. (2018). From the big five to the big four? Exploring extinction accounting for the Rhinoceros? Accounting, Auditing & Accountability Journal, 31(2), 1–31. https://doi.org/10.1108/AAAJ-12-2015-2320
- Baker, S. B., & Cramer, S. H. (1972). Counsellor or change agent: Support from the profession. The Personnel and Guidance Journal, 50(8), 661–665. https://doi.org/10.1002/j.2164-4918.1972.tb03447.x
- Beloe, S., & Elkington, J. (2003). The 21st century NGO: In the market for change. SustainAbility.
- Boiral, O., & Heras-Saizarbitoria, I. (2017). Managing biodiversity through stakeholder involvement: Why, who, and for what initiatives? *Journal* of Business Ethics, 140, 403–421. https://doi.org/10.1007/s10551-015-2668-3
- Boscolo, L., & Bertrando, P. (1996). Systemic therapy with individuals. Karnac Books.
- Brand, T., Blok, V., & Verweij, M. (2020). Stakeholder dialogue as agonistic deliberation: Exploring the role of conflict and self-interest in business-NGO interaction. *Business Ethics Quarterly*, 30(1), 3–30. https://doi.org/10.1017/beq.2019.21
- Brennan, N., & Merkl-Davies, D. (2014). Rhetoric and argument in social and environmental reporting: The dirty laundry case. Accounting, Auditing & Accountability Journal, 27(4), 602–633. https://doi.org/10. 1108/AAAJ-04-2013-1333
- Bruner, J. (1990). Acts of meaning. Harvard University Press.
- Büchling, M., & Maroun, W. (2019). Extinction accounting by the public sector: South African National Parks. In J. F. Atkins & B. C. Atkins (Eds.), Around the world in 80 species: Exploring the business of extinction (pp. 201–218). Routledge.
- Burchell, J., & Cook, J. (2013). CSR, co-optation and resistance: The emergence of new agonistic relations between business and civil society. *Journal of Business Ethics*, 115(4), 741–754. https://doi.org/10.1007/ s10551-013-1830-z
- Burrows, D. E. (2008). Facilitation: A concept analysis. *Journal of Advanced Nursing*, 25(2), 396–404. https://doi.org/10.1046/j.1365-2648.1997. 1997025396.x
- Cardskadden, H., & Lober, D. J. (1998). Environmental stakeholder management as business strategy: The case of the corporate wildlife habitat enhancement programme. *Journal of Environmental Management*, 52(2), 183–202. https://doi.org/10.1006/jema.1997.0170
- Carnegie, G. D., & Napier, C. J. (1996). Critical and interpretive histories: Insights into accountings present and future through its past. Accounting, Auditing & Accountability Journal, 9(3), 7–39. https://doi.org/10. 1108/09513579610121956
- Chapin, M. (2004). A challenge to conservationists. World Watch Magazine, November/December, 17–31.
- Combs, G., & Freedman, J. (1996). Narrative therapy: The social construction of preferred realities. Norton.

- Cooper, S. M., & Owen, D. L. (2007). Corporate social reporting and stakeholder accountability: The missing link. Accounting, Organizations and Society, 32, 649–667. https://doi.org/10.1016/j.aos.2007.02.001
- Corson, C. (2010). Shifting environmental governance in a neoliberal world: USAID for conservation. *Antipode*, 42(3), 567–602. https://doi.org/10.1111/j.1467-8330.2010.00764.x
- Crespy, C. T., & Miller, V. V. (2011). Sustainability reporting: A comparative study of NGOs and MNCs. Corporate Social Responsibility and Environmental Management, 18(5), 275–284. https://doi.org/10.1002/csr.248
- Davis, D. D. (2008). Terminating therapy: A professional guide to ending on a positive note. Wiley.
- Davison, J. (2007). Photographs and accountability: Cracking the codes of an NGO. Accounting, Auditing & Accountability Journal, 20(1), 133–158. https://doi.org/10.1108/09513570710731236
- Deegan, C., & Blomquist, C. (2006). Stakeholder influence on corporate reporting: An exploration of the interaction between WWF-Australia and the Australian minerals industry, accounting. Organizations and Society, 31, 343–372. https://doi.org/10.1016/j.aos.2005.04.001
- Doherty, W. (2013). When therapy is going nowhere. Psychotherapy Networker. http://www.psychotherapynetworker.org
- Dumay, J., Bernardi, C., Guthrie, J., & La Torre, M. (2017). Barriers to implementing the international integrated reporting framework: A contemporary academic perspective. *Meditari Accountancy Research*, 25(4), 461–480. https://doi.org/10.1108/MEDAR-05-2017-0150
- Engle, D. E., & Arkowitz, H. (2006). Ambivalence in psychotherapy: Facilitating readiness to change. Guildford Press.
- Escobar, A. (1998). Whose knowledge, whose nature? Biodiversity, conservation, and the political ecology of social movements. *Journal of Political Ecology*, 5, 53–82.
- Fairhead, J., Leach, M., & Scoones, I. (2012). Green grabbing: A new appropriation of nature? *The Journal of Peasant Studies*, 39(2), 237–261. https://doi.org/10.1080/03066150.2012.671770
- Freedman, J., & Combs, G. (1996). Narrative therapy: The social construction of preferred realities. W. W. Norton & Company.
- Gadlin, H., & Ouellette, P. A. (1986). Mediation Milanese–An application of systemic family therapy to family mediation. *Mediation Quarterly*, 1987(14–15), 101–118. https://doi.org/10.1002/crq. 38919871409
- Gallhofer, S., & Haslam, J. (2005). Accounting and emancipation: Some critical interventions. Routledge.
- Goddard, A., & Juma Assad, M. (2006). Accounting and navigating legitimacy in Tanzanian NGOs. Accounting, Auditing & Accountability Journal, 19(3), 377–404. https://doi.org/10.1108/09513570610670343
- Gray, R., Adams, C. A., & Owen, D. (2014). Accounting, social responsibility and sustainability: Accounting for society and the environment. Pearson Education Ltd.
- Gray, R., Bebbington, J., & Collison, D. J. (2006). NGOs, civil society and accountability: Making the people accountable to capital. Accounting, Auditing & Accountability Journal, 19(3), 319–348. https://doi.org/10. 1108/09513570610670325
- Gray, R., & Milne, M. J. (2018). Perhaps the dodo should have accounted for human beings? Accounts of humanity and (its) extinction. Accounting, Auditing & Accountability Journal, 31(3), 826–848. https://doi.org/ 10.1108/AAAJ-03-2016-2483
- Grigg, A. (2005). Biodiversity and the extractive industry: Innovative practices and remaining challenges. *Greener Management International*, 155(52), 63–76.
- Guthrie, J., Manes-Rossi, F., & Levy Orelli, R. (2017). Integrated reporting and integrated thinking in Italian public sector organisations. *Meditari Accountancy Research*, 25(4), 553–573. https://doi.org/10.1108/ MEDAR-06-2017-0155
- Hartman, C. L., Hofman, P. S., & Stafford, E. R. (1999). Partnerships: A path to sustainability. *Business Strategy and the Environment*, 8(2), 255–266. https://doi.org/10.1002/(SICI)1099-0836(199909/10)8:5<255::AID-BSE214>3.0.CO;2-O

Business Strategy and the Environment

- Hedges, F. (2005). An introduction to systemic therapy with individuals. Palgrave Macmillan. https://doi.org/10.1007/978-0-230-80229-2
- Johnson, D. (2014). When your client won't commit to change. Psychotherapy Networker. http://www.psychotherapynetworker.org
- Joutsenvirta, M. (2011). Setting boundaries for corporate social responsibility: Firm-NGO relationship as discursive legitimation struggle. *Journal of Business Ethics*, 102, 57–75. https://doi.org/10.1007/s10551-011-0775-3
- Katz, Z. E. (2007). A family therapy perspective on mediation. Family Process, 46(1), 93–107. https://doi.org/10.1111/j.1545-5300.2006. 00194.x
- Keeran, D. (2014). Transformative counselling. Creakspace Independent Publishing Platform.
- Kourula, A., & Laasonen, S. (2010). Nongovernmental organizations in business and society, management, and international business research: Review and implications from 1998 to 2007. Business & Society, 49(1), 68–87. https://doi.org/10.1177/0007650309345282
- Laasonen, S., Fougère, M., & Kourula, A. (2012). Dominant articulations in academic business and society discourse on NGO-business relations: A critical assessment. *Journal of Business Ethics*, 109(4), 521–545. https://doi.org/10.1007/s10551-011-1143-z
- Laine, M., & Vinnari, E. (2017). The transformative potential of counter accounts: A case study of animal rights activism. Accounting, Auditing & Accountability Journal, 30(7), 1481–1510. https://doi.org/10.1108/ AAAJ-12-2015-2324
- Larsen, P. (2016). The good, the ugly and the 'Dirty Harry's of conservation: Rethinking the anthropology of conservation NGOs. *Conservation* and Society, 14(1), 21–33. https://doi.org/10.4103/0972-4923. 182800
- Lauwo, S. G., Otusanya, O. J., & Bakre, O. (2016). Corporate social responsibility reporting in the mining sector of Tanzania: (Lack of) government regulatory controls and NGO activism. Accounting, Auditing & Accountability Journal, 29(6), 1038–1074. https://doi.org/10.1108/ AAAJ-06-2013-1380
- Lax, W. D. (1992). Postmodern thinking in a clinical practice. In S. McNamee & K. J. Gergen (Eds.), *Therapy as social construction* (Vol. 1992) (pp. 69–85). Sage Publications Ltd.
- Lazarus, A. A. (1989). The practice of multimodal therapy. John Hopkins University Press.
- Lyotard, J.-F. (1984). The postmodern condition. Manchester University Press. Original version published in French: Lyotard, J.-F. (1979). La condition postmoderne: rapport sur le savoir. Paris, France: Minuit.
- Mahanty, S., & Russell, D. (2002). High stakes: Lessons from stakeholder groups in the biodiversity conservation network. *Society & Natural Resources*, 15(2), 179–188. https://doi.org/10.1080/089419202 753403346
- Maroun, W., & Atkins, J. F. (2018). The emancipatory potential of extinction accounting: Exploring current practice in integrated reports. *Accounting Forum*, 42, 102–118. https://doi.org/10.1016/j.accfor. 2017.12.001
- Maturana, H., & Varela, F. (1987). The tree of knowledge. New Science Library.
- McAdams, D. P. (1985). Power, intimacy, and the life story: Personological inquiries into identity. Guilford Press.
- McAdams, D. P. (1993). The stories we live by: Personal myths and the making of the self. Morrow.
- McAdams, D. P. (2001). The psychology of life stories. *Review of General Psychology*, 5(2), 100–122. https://doi.org/10.1037/1089-2680.5. 2.100
- McCarthy, I., & Simon, G. (Eds.) (2016). Systemic therapy as transformative practice. Everything is Connected Press.
- McLeod, J. (2013). An introduction to counselling (5th ed.). Open University Press.

- McMullen, L. (1989). Book review of texts of identity by John Shotter and Kenneth J. Gergen (Eds.). *Canadian Journal of Communication*, 15(3/4), 159–161.
- McNally, M.-A., & Maroun, W. (2018). It is not always bad news: Illustrating the potential of integrated reporting using a case study in the ecotourism industry. Accounting, Auditing & Accountability Journal, 31(5), 1319–1348. https://doi.org/10.1108/AAAJ-05-2016-2577
- Milne, M., Tregidga, H., & Walton, S. (2009). Words not actions! The ideological role of sustainable development reporting. Accounting, Auditing & Accountability Journal, 22(8), 1211–1257. https://doi.org/ 10.1108/09513570910999292
- Morgan, A. (2000). What is narrative therapy? An easy-to-read introduction. Dulwich Centre Publications.
- Napier, C. J. (2006). Accounts of change: 30 years of historical accounting research. Accounting, Organizations and Society, 31(4–5), 445–507. https://doi.org/10.1016/j.aos.2005.12.004
- O'Dwyer, B., & Boomsma, R. (2015). The co-construction of NGO accountability: Aligning imposed and felt accountability in NGOfunder accountability relationships. Accounting, Auditing & Accountability Journal, 28(1), 36–68. https://doi.org/10.1108/AAAJ-10-2013-1488
- Palmer, S., & Woolfe, R. (Eds.) (2013). Integrative and eclectic counselling and psychotherapy. SAGE.
- Parry, A., & Doan, R. E. (1994). Story re-visions: Narrative therapy in the post-modern world. Guildford Press.
- Rasche, A., & Esser, D. E. (2006). From stakeholder management to stakeholder accountability: Applying Habermasian discourse ethics to accountability research. *Journal of Business Ethics*, 65(3), 251–267. https://doi.org/10.1007/s10551-005-5355-y
- Rogers, C. R. (1957). The necessary and sufficient condition of therapeutic personality change. *Journal of Consulting Psychology*, 21, 95–103. https://doi.org/10.1037/h0045357
- Russell, S., Milne, M. J., & Dey, C. (2017). Accounts of nature and the nature of accounts: Critical reflections on environmental accounting and propositions for ecologically informed accounting. *Accounting*, *Auditing & Accountability Journal*, 30(7), 1426–1458. https://doi.org/ 10.1108/AAAJ-07-2017-3010
- Samkin, G., & Wingard, C. (2021). Understanding systemic change in the context of the social and environmental disclosures of a conservation organisation in a developing country. Accounting, Auditing & Accountability Journal, 34(5), 1275–1304. https://doi.org/10.1108/AAAJ-05-2019-4010
- Sampson, E. E. (1989). The deconstruction of the self. In J. Shotter & K. J. Gergen (Eds.), *Texts of identity* (Vol. 2). Inquiries in Social Construction Series. Sage Publications Ltd.
- Sarup, M. (1989). An introductory guide to post-structuralism and postmodernism. University of Georgia Press.
- Scott, D. A., Royal, C. W., & Kissinger, D. B. (2015). Counselor as consultant. SAGE Publications, Ltd. https://doi.org/10.4135/ 9781483399379
- Selvini, M., Boscolo, L., Cecchin, G., & Prata, G. (1980). Hypothesising, circularity and neutrality: Three guidelines for the conductor of the session. *Family Process*, 19(1), 3–12. https://doi.org/10.1111/j.1545-5300.1980.00003.x
- Shotter, J., & Gergen, K. J. (Eds.) (1989). Texts of identity: Inquiries in social construction series (Vol. 2). SAGE Publications, Ltd.
- Sibanda, M., & Mulama, M. (2019). Business contributions to extinction risk mitigation for black rhinos in Laikipia, Kenya. In J. F. Atkins & B. C. Atkins (Eds.), Around the world in 80 species: Exploring the business of extinction (pp. 192–200). Routledge.
- Skouloudis, A., Evangelinos, K., & Malesios, C. (2015). Priorities and perceptions for corporate social responsibility: An NGO perspective. Corporate Social Responsibility and Environmental Management, 22(2), 95–112. https://doi.org/10.1002/csr.1332

2647

- Solomon, J. F., & Darby, L. (2005). Is private social, ethical and environ-
- mental disclosure mythicizing or demythologizing reality? Accounting Forum, 29, 27–47. https://doi.org/10.1016/j.accfor.2004.12.003
- Solomon, J. F., Joseph, N. L., Norton, S. D., & Solomon, A. (2013). Impression management, fabrication and myth creation in private social and environmental reporting: Insights from Erving Goffman. Accounting, Organizations and Society, 38, 195–213. https://doi.org/10.1016/j.aos. 2013.01.001
- Sullivan, S., & Hannis, M. (2017). Mathematics maybe, but not money: On balance sheets, numbers and nature in ecological accounting. Accounting, Auditing & Accountability Journal, 30(7), 1459–1480. https://doi. org/10.1108/AAAJ-06-2017-2963
- Sutherland, O., & Strong, T. (2010). Therapeutic collaboration: A conversation analysis of constructionist therapy. *Journal of Family Therapy*, 33(3), 1–23.
- Tregidga, H., Milne, M., & Kearins, K. (2014). (Re)presenting 'sustainable organizations'. Accounting, Organizations and Society, 39(6), 477–494. https://doi.org/10.1016/j.aos.2013.10.006
- Unerman, J., & O'Dwyer, B. (2006). Theorising accountability for NGO advocacy. Accounting, Auditing & Accountability Journal, 19(3), 349–376. https://doi.org/10.1108/09513570610670334
- Vurro, C., Dacin, M. T., & Perrini, F. (2010). Institutional antecedents of partnering for social change: How institutional logics shape crosssector social partnerships. *Journal of Business Ethics*, 94(Supplement 1), 39–53. https://doi.org/10.1007/s10551-011-0778-0
- Walz, G. R. (1978). A change agent strategy for counselors functioning as consultants. The Personnel and Guidance Journal, 56(6), 331–334. https://doi.org/10.1002/j.2164-4918.1978.tb04641.x
- Westley, F., & Vredenburg, H. (1997). Interorganizational collaboration and the preservation of global biodiversity. Organization Science, 8(4), 381–403. https://doi.org/10.1287/orsc.8.4.381

- White, M. (2011). Narrative practice: Continuing the conversations. Norton & Company, Inc.
- White, M., & Epston, D. (1990). Narrative means to therapeutic ends. Norton & Company, Inc.
- Winn, M. I., & Pogutz, S. (2013). Business, ecosystems, and biodiversity: New horizons for management research. Organization & Environment, 26(2), 203–229. https://doi.org/10.1177/1086026613490173
- Young, J. C., Jordan, A., Searle, K. R., Butler, A., Chapman, D. S., Simmons, P., & Watt, A. D. (2013). Does stakeholder involvement really benefit biodiversity conservation? *Biological Conservation*, 158, 359–370. https://doi.org/10.1016/j.biocon.2012.08.018

How to cite this article: Atkins, J. F., Atkins, B., Maroun, W., Barone, E., & Gozman, D. (2023). Conservation through conversation? Therapeutic engagement on biodiversity and extinction between NGOs and companies. *Business Strategy and the Environment*, *32*(5), 2631–2647. <u>https://doi.org/10.</u> <u>1002/bse.3144</u>