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RESEARCH ARTICLE

Multistakeholder impression management tactics and sustainable development intentions in agri-food co-operatives

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Abstract
This study examines the organization impression management (OIM) tactics used in agri-food cooperatives to communicate their intentions toward sustainable development. Based on content analysis of the chairperson and CEO statements of 14 agri-foods cooperatives from six years' annual reports, this study sheds light on the role of member-owned firms in shifts toward realizing the United Nations Sustainable Development Goals (SDGs). The paper proposes multistakeholder OIM tactics. These insights about sustainable development extend knowledge of how senior managers communicate their intentions in multistakeholder situations, which include shareholders, suppliers, customers, and local communities. This study contributes to the literature on organizational impression management and member-owned firms. Managerial implications are also outlined.

Keywords: New Zealand; ecological sustainability; sustainability; textual and content analysis; corporate social performance; cooperative strategies

The United Nations (UN) Sustainable Development agenda and associated goals (SDGs) put the concern for social, economic, and ecological well-being front and center of discussions about sustainable development (Macht, Chapman, & Fitzgerald, 2020; Nyberg & Wright, 2022). Defined as 'development that meets the needs of the present without compromising the ability of the future generations to meet their own' (World Commission on Environment and Development, 1987: 41), sustainable development requires holistic solutions that address social, economic, and environmental challenges (Fisk, 2010; Giddings, Hopwood, & O'Brien, 2002; Hörisch, Freeman, & Schaltegger, 2014). While top-down steering by governments and intergovernmental organizations, like The UN, focus attention on common global problems, other agents, including industry, must mobilize if the changes articulated in the SDGs are to be realized (Hajer et al., 2015).

Impression management theory explains that firms intentionally design and carry out actions to influence audience perceptions of their organizations (Elsbach, Sutton, & Principe, 1998). Scholars using organization impression management (OIM) have revealed several facts about organizational attempts to shape perceptions regarding sustainable development. We know that the statements of senior executives, including the board chairperson and the CEO, are essential sources of impressions about sustainability. The rhetoric of CEO statements indicates OIM rather than accountability toward realizing change toward sustainable business (Barkemeyer, Comyns, Figge, & Napolitano, 2014). We also know that executives employ a range of OIM

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tactics to seek the support of different stakeholder groups (Nyberg & Wright, 2022). Some tactics can be proactive and broadly supportive of commitments toward sustainable development, whereas others are defensive, advocating the status quo or attempting to neutralize pressure (Boiral, 2016; Heras-Saizarbitoria, Urbieta, & Boiral, 2022; Levy & Egan, 2003; MacKay & Munro, 2012). What is also clear is the OIM tactics can shift in response to external factors, such as public pressure, and internal factors, like the firm's previous stance (McDonnell & King, 2013; van Halderen, Bhatt, Berens, Brown, & van Riel, 2016). While this body of research articulates a repertoire of OIM tactics, most of these insights have been built on the empirical analysis of firms' impression management toward particular stakeholder groups. Relatively less attention has been paid to situations where OIM tactics are employed toward multiple stakeholders concurrently, even though sustainability reporting is directed at different interest groups (Gagné, Berthelot, & Coulmont, 2022) and varies across organizational types (Adams & McNicholas, 2007). The omission of multistakeholder OIM tactics is somewhat surprising in light of the increasing and critical attention toward organizations' sustainable development intentions toward addressing climate change and other global problems (Haigh & Hoffman, 2012; Howard-Grenville, Buckle, Hoskins, & George, 2014; Schiller-Merkens, 2020).

This study focuses on agri-food co-operatives and the OIM tactics they employ regarding sustainable development intentions. As an organizational arrangement, co-operatives are member-owned businesses whose members are drawn from one (or more) types of stakeholders – consumers, producers (who are suppliers), and employees- that exist to serve those members (Mazzarol, Clark, Reboud, & Limnios, 2018). Co-operatives operate on principles that specify obligations toward several stakeholders, including members as both shareholders and users, as well as employees, other suppliers, the community in which it is embedded, and most recently, the Planet (Iyer, 2020). The peer-reviewed evidence about co-operatives' ecological concerns remains scant (Ajates, 2020b). Studies suggest that agri-food co-operatives make claims to improve their ecological activities (Ofa & Garnevska, 2021), committing to eco-friendly farming and production practices (Ji, Jia, & Xu, 2018; Sanyang & Huang, 2008) and improving their environmental performance (Wiskerke, van Huylenbroeck, & Kirwan, 2013; Zhong, Zhang, Jia, & Bijman, 2018). Nonetheless, agri-food co-operatives rarely assess sustainability in an integrated way (Marcis, Bortoluzzi, de Lima, & da Costa, 2019), and there is evidence that they are often implicated in the greenwashing efforts of their global value chain partners (Ajates, 2020a). This leads us to ask the question: *How do agri-food co-operatives articulate their sustainable development impressions?*

We address this question by examining the annual reports over six years (2014–2019) of the 14 largest agri-food co-operatives in New Zealand. Using organizational impression management (OIM) and an integrative stakeholder framework (Hörisch, Freeman, & Schaltegger, 2014), we explore the impressions about sustainable development presented in the chairperson and CEO sections of the annual reports. The integrative stakeholder framework allows us to examine impressions around the period leading up to and following UN SDG ratification. Our findings reveal three themes: (i) a prevalence of impression statements that give accounts or make justifications about the People and Profit themes, which address multiple stakeholders and explicitly related to the traditional co-operative principles, (ii) increasing impressions about concerns for the Planet following SDG ratification and these statements give accounts or make concessions, and (iii) increasing impressions of integrative conceptions by some co-operatives.

The contributions of our paper are two-fold. First, we extend the analysis of OIM tactics to include multistakeholder situations. We provide confirmatory evidence of OIM tactics employed toward sustainable development and involving multiple stakeholders. Second, we shed light on the priorities as agri-food co-operatives attempt to establish and articulate their intentions toward the SDGs. Initial attempts to holistically address people, profit and the planet concerns were few, indicating that incorporating ecological concerns alongside traditional stakeholders is not straightforward. Moreover, the practical implication is further evidence of agri-foods' responses to the SDGs through their OIM attempts.

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This paper is structured into five sections. The following section outlines OIM as a lens on organizational intentions toward sustainable development. It establishes the need for a multistakeholder consideration and the relevance of co-operatives for such exploration. Section 3 outlines the method, including the NZ agri-food co-operative context and the analysis of OIM tactics in CEO and chairpersons' statements. The Findings and Discussion follow in sections 4 and 5. Conclusions and implications are provided in section 6.

Literature review

Sustainable development goals (SDGs) and their realization

Following the *Our Common Future* report, sustainable development is defined as 'development that meets the needs of the present without compromising the ability of future generations to meet their own needs' (Redclift, 1993: 8). Multiple UN conferences worked to develop what is now known as SDGs, which were ratified at the 2015 General Assembly as the 2030 Agenda for Sustainable Development, a 'plan of action for people, planet, and prosperity' that 'seeks to strengthen universal peace in larger freedom' (United Nations, 2015: 1). This Agenda sets 17 aspirational global goals and 169 related targets to guide the world and business leaders on sustainable development and achieving a more sustainable planet (Osborn, Cutter, & Ullah, 2015; Schramade, 2017).

As well as setting goals, the SDGs provide a common language between companies, investors, and other stakeholders for talking about growth (Schramade, 2017). Moreover, the detailed and complex analysis of business interactions with ecological systems, resources, societies, and habitats, allows internal and external parties to make informed decisions about an organization's contribution to sustainable development (Gray & Milne, 2002).

To realize the SDGs, firms first need to articulate their intentions. Yet, there is wide variation in how organizations engage with the SDGs (Stafford-Smith et al., 2017). After ratification, few companies reported on sustainable development using the SDG terminology (Rosati & Faria, 2019; Schramade, 2017). Moreover, while there is an explicit agreement that the SDGs comprise environmental protection, social inclusion, and economic development, firms' foci and intentions toward sustainable development remain broad (Bose & Khan, 2022). While some firms display authentic obligations toward the SDGs, the majority in Heras-Saizarbitoria et al.'s (2022) study of 1370 firms showed a superficial engagement, leaving those authors to conclude those firms were engaged in cherry-picking positive aspects or greenwashing.

In situations like SDG reporting, an integrative stakeholder approach that considers the inextricably linked descriptive and instrumental aspects of firms' stakeholder relationships is helpful (Hörisch, Freeman, & Schaltegger, 2014). A general integrative framework is constructive for accommodating firm-level differences in addressing sustainability (Elkington, 1997) and how firms attend to different stakeholders[1]. Such accommodations are important for conceptual clarity when 'people' matters concern the welfare of several stakeholder groups, including employees/staff, contractors, third-party suppliers, and supplier shareholders. Similarly, while profit concerns are the predominant conceptualization in investor-owned firms, in different organizational arrangements, the relationship with other stakeholder types, like supplier shareholders, requires relationship management. Likewise, the Planet as a stakeholder with whom organizations have a relationship should be managed (Fisk, 2010). However, stakeholder relationships alone are insufficient; mutual sustainable development interest must also be created between organizations and their stakeholders (Hörisch, Freeman, & Schaltegger, 2014). Yet, while developing mutual interests, firms also undertake efforts to shape how their sustainable development priorities are presented. Thus, we turn to OIM.

[1]We follow Freeman, Harrison, Wicks, Parmar, and De Colle (2010: 9) definition of stakeholders as 'those groups and individuals who can affect or be affected by the actions connected to value creation and trade'.

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Organizational impression management tactics

OIM theory explains how intentionally designed actions are carried out to influence an audience's perceptions of the organization through conscious and unconscious acts (Elsbach, Sutton, & Principe, 1998). A fundamental tenet of impression management is the intention to shape the construction of reality and subsequently influence other perceptions, behaviors, and decision-making within groups instead of larger social orderings and macro-level structures (Di Domenico & Phillips, 2012). OIM occurs when 'the management selects the information to display and present that information in a manner intended to distort readers' perceptions of corporate achievements' (Godfrey, Mather, & Ramsay, 2003: 96). OIM is one option available to firms in the face of mounting pressure to acknowledge external forces, like sustainable development, by seeking stakeholder support but without committing the company to substantial changes to their current strategy (Bolino, Kacmar, Turnley, & Gilstrap, 2008; Talbot & Boiral, 2015). OIM studies have revealed that impressions perform a role in restoring legitimacy, gaining buy-in and acceptance of controversial decisions, and as part of broader efforts to create a particular image or accomplish a specific goal (Bolino et al., 2008). Furthermore, impression management is sometimes used in conjunction with other managerial responses like substantial responses that seek to reduce pollution by making significant changes in production, process, or product design (Wu, Monfort, Jin, & Shen, 2022). For a broad review on impression management and its combination with other managerial responses, see Bolino, Long, and Turnley (2016).

OIM tactics are multiple (Mohamed, Gardner, & Paolillo, 1999), including proactive or prospective ones that characterize an organization's accomplishments, such as giving accounts or legitimizing management's choices to change tact compared to existing norms (Arndt & Bigelow, 2000). Defensive tactics, like neutralizing, excuse-giving, apologizing, and justifications (Elsbach, 1994; Elsbach, Sutton, & Principe, 1998; Merkl-Davies & Brennan, 2007) are well-recognized assigning undesirable results qualities to specific actions or stakeholders (Amin Mohamed & Gardner, 2004). Impression management tactics are associated with convincing stakeholders to accept changes to existing arrangements. Arndt and Bigelow (2000) study showed how defensive tactics, including excuses, justification, disclaimers, and concealment, can be associated with attempts to abandon well-established structures. At the same time, positive tactics are employed to present changing goals as assertive and forward-thinking. In the context of founder-business angel interactions, Parhankangas and Ehrlich (Parhankangas & Ehrlich, 2014) reported a similar pattern. They found that a combination of moderate use of positive language about the new ventures, assertive tactics that humble and blast the competition, and high levels of conforming opinions was associated with positive assessments toward new ventures by business angels. See Table 1 for a description of selected OIM tactics.

Organization impression management tactics and SDGs

Extant studies of OIM tactics regarding climate change shows that firms engage in information campaigns to influence shareholders and broader stakeholders. Firms employ a diverse range of impression tactics. While some broadly support climate science and advocate precautionary action, others are defensive and pursue political strategies to fight regulatory intervention and misinform stakeholders (Aké & Boiral, 2023; Levy & Egan, 2003; MacKay & Munro, 2012). Furthermore, like other controversial issues, organizational OIM responses about sustainable development shift as external pressures increase. Sometimes impressions are attempts to reduce or deflect contradictory external pressures (Cho, Laine, Roberts, & Rodrigue, 2015; Levy & Kolk, 2002; MacKay & Munro, 2012), while others are attempts at legitimizing organizational activities (Boiral, Brotherton, & Talbot, 2020; Cho, Michelon, & Patten, 2012; Milne, Kearins, & Walton, 2006). Such attempts are often associated with neutralization techniques aimed at legitimizing the impact of business operations on the physical environment, including self-proclaimed excellence, promotion of a systemic view, denial and minimization, denouncing unfair treatment and

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Table 1. Selected organizational impression management (OIM) tactics

IM tactic	Description	Source(s)
Neutralization	Releasing information aimed at rationalizing and legitimizing through different types of socially acceptable arguments; includes the occurrence of unethical behaviors, negative impacts, or issues that could undermine the organization's image, management, or employees.	Boiral (2016); Talbot and Boiral (2015)
Giving accounts	Using information influences other people by changing and therefore creating the meaning of the context	Brühl & Kury (2019)
Apologies	Using information to admit responsibility and express regret, including the specific component that the victims need to hear	Bolino et al. (2008)
Excuses	Explanations of a predicament-creating event aimed at minimizing the apparent severity of the predicament.	Bolino, Long, and Turnley (2016)
Justifications	Justifications acknowledge responsibility for the consequences of an event but not their negative implications.	Talbot and Boiral (2015)
Support	Encouragement and assistance to change are offered	Bolino et al. (2008)
Abstraction	Summarizing the information related to a given topic without disclosing the process used to acquire, store, analyze and display the data.	Aké and Boiral (2023)
Selectivity	Presenting information the ways that support a low level of interactivity and transparency to manage information disclosure.	Aké and Boiral (2023)

deceptive appearances, economic and technological blackmail, and blaming others (Talbot & Boiral, 2015).

While this body of research articulates a repertoire of OIM tactics employed toward sustainable development, most of these insights have been built on the empirical analyses of using OIM tactics toward particular stakeholders, namely shareholders, existing customers, or advocacy organizations. This focus is surprising considering the increasing attention paid to stakeholders' role in addressing global sustainable development challenges (Talbot & Boiral, 2015). Furthermore, it points to the need for closer attention to impression management- multiple stakeholder interactions (Gagné, Berthelot, & Coulmont, 2022). Since the use of OIM tactics toward sustainable development is known to shift in response to the external pressure from stakeholder groups, then we need to understand, in multistakeholder situations, what OIM tactics firms employ. Such insights seem especially important when the broader range of organizational types involved in addressing climate change and other global problems are considered (Haigh & Hoffman, 2012; Howard-Grenville et al., 2014; Schiller-Merkens, 2020). Hybrid organizations whose multiple goals mean their OIM is oriented toward multiple stakeholders have been identified for their potential to contribute toward achieving the UN SDGs. In that vein, The UN identified co-operatives as member-owned firms with such commitments (ICA, 2016, 2017; International Labour Organization, 2016). Hence, this paper is interested in how agri-food co-operatives convey sustainable development impressions through their annual reports as a vehicle to build new theory about OIM tactics.

Co-operatives and their role in realizing SDGs

Co-operatives are people-centered organizational arrangements owned and controlled by their members, who can be customers, producers, or employees, and whose economic and social goals are shared among the members (Mazzarol et al., 2018). Enshrined in the Rochdale principles, co-operatives operate (at least normatively) on ideals of (i) open voluntary membership, (ii) democratic control, (iii) member economic participation, (iv) autonomy and

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independence, (v) education, training and information, (vi) cooperation among co-operatives, and (vii) concern for the community. The multistakeholder nature also makes them a helpful organizational arrangement for exploring OIM tactics for sustainability development.

The benefits of joint ownership are improved outcomes for the members without necessarily aiming to maximize benefits for any individual shareholder. The membership, control, and ownership principles meant that the management must engage members as shareholders and suppliers. Likewise, members must act in the interests of the co-operative as well as their individual interests. Connecting and containing member voting rights to supply ensures that decision-making remains with the membership (Fulton, 1999; Jussila, Goel, & Tuominen, 2012). Increased member engagement in decision-making is associated with member commitment (Apparao, Garnevska, & Shadbolt, 2019; Puusa, Tuominen, Tuominen, & Havukainen, 2018), which is a critical and demanding task and a basis for a strong and well-functioning co-operative. Member commitment is significant for co-operatives as members have multiple connections as owners, patrons, investors, and community citizens with common goals on which the enterprise was founded (Limnios, Mazzarol, Soutar, & Siddique, 2018). Apparao, Shadbolt, and Garnevska (2020) suggested that commitments in a co-operative could be divided into commitment to patronage and commitment to governance. Commitment to patronage is based on the fact that co-operative relies on long-term and repeated exchange relationships with their members to achieve a collective benefit more significant than the sum of individual members' inputs (Jussila, Goel, & Tuominen, 2012). Commitment to governance is based on members' participation in cooperative governance, a distinctive characteristic of this organization (Gray & Kraenzle, 1998). Committed members are willing to sacrifice to contribute to organizational success and increase engagement in strategic management (Apparao, Shadbolt, & Garnevska, 2020).

The fifth, sixth and seventh Rochdale principles specify employees, other co-operatives, and the community in which co-operatives are embedded as other stakeholders. Employees are often the members' daily interface with the co-operative. Members' trust in employees is associated with stronger intra-organizational relationships between members, employees, and management, indicating the importance of the employee-as-stakeholder role (Jensen-Auvermann, Adams, & Doluschitz, 2018). Consideration of other community stakeholders is a central feature of studies that have shown the role of co-operatives in generating local employment and fostering greater social integration (Ortiz-Miranda, Moreno-Pérez, & Moragues-Faus, 2010; Purtik, Zimmerling, & Welpe, 2016)

Most recently, concern for the Planet has emerged as part of the seventh principle[2] (Iyer, 2020). *The Blueprint for a Cooperative Decade* reports that sustainability is one of five priorities co-operatives have adopted to achieve their vision of strengthening the co-operative model and growing the global movement (ICA, 2016). The ICA's *Coops for 2030* project pledged commitment to the SDGs. They report on the progress of co-operatives toward achieving the 17 goals, with assistance from 80 co-operatives from 31 countries who signed up (ICA, 2017).

Yet, the peer-reviewed evidence about co-operatives' concern for the Planet as a stakeholder remains scant (Ajates, 2020b). Agri-food co-operatives pooling supply, processing, and marketing resources in the agricultural sector predominate the published evidence. They create and use reports, including sections in annual reports and other strategic documents, to make overt strategic statements to improve their ecological activities (Ofa & Garnevska, 2021). In such objects, co-operatives make statements about committing to eco-friendly farming and production practices (Ji, Jia, & Xu, 2018; Sanyang & Huang, 2008) and improving their environmental performance (Wiskerke, van Huylenbroeck, & Kirwan, 2013; Zhong et al., 2018). Nonetheless, it is

[2]We recognise the current debate at the International Cooperative Alliance on whether concern for the planet should be accounted for within the existing cooperative values and principles or whether a new principle should be introduced primarily for the planet. What is important for our purposes is that (i) the planet in recognised by the ICA as a stakeholder and (ii) how extant studies account for the planet as a stakeholder.

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rare for agri-food co-operatives to assess the three dimensions of sustainability in an integrated way (Marcis et al., 2019). Furthermore, agri-food co-operatives are part of industrialized agricultural production systems and are often implicated in the greenwashing efforts of their more vital partners (Ajates, 2020a). Hence, they provide a relevant multistakeholder context for exploring OIM tactics for sustainable development.

Method

Context

We use agri-food co-operatives from New Zealand as our empirical context. New Zealand has a long, nearly 150-year history of agri-food co-operatives. These member-own businesses have been a central feature of New Zealand's agricultural history providing input and processing/marketing services (Evans & Meade, 2005). The ability of agri-food co-operatives in the agricultural sector to remain competitive is due to their ability to adjust ownership structures and business models to market trends (Apparao, Shadbolt, & Garnevska, 2020; Shadbolt & Duncan, 2016). Agri-food co-operatives remain major players within New Zealand's economy (Altman, 2017), accounting for 65% of revenues, 68% of assets, and 83% of employees generated by the country's Top 30 co-operatives (Garnevska, Callagher, Apparao, Shadbolt, & Siedlok, 2017). At the same time, agriculture has significant environmental impacts and was identified as a substantial contributor to ecological damage (Ministry for the Environment and Statistics NZ, 2015). A common set of institutional pressures have encouraged more sustainable business practices, leading several agri-food co-operatives to make strategic commitments to mitigating harmful environmental practices (Callagher, Korber, Siedlok, & Elsahn, 2022; Ofa & Garnevska, 2021). Thus, New Zealand agri-food co-operatives provide a sample to examine OIM tactics toward sustainable development.

Data

Our data were derived from the publicly available annual reports of the top 14 New Zealand agri-food co-operatives for 2014–2019. We concentrated on the CEO and Chairperson statements, which are commonly used data (Merkl-Davies, Brennan, & McLeay, 2011; Stanton & Stanton, 2002) since such texts are shown to reveal OIM tactics (Barkemeyer et al., 2014; Boiral, Brotherton, & Talbot, 2020; Clatworthy & Jones, 2006). We collected the annual reports two years before UN SDGs ratification (i.e., the 2014 and 2015 financial years) and the four years immediately following the launch of SGD goals (i.e., the 2016–2019 financial years), providing a total of 84 reports. This period gives us the impressions leading up to and immediately following the ratification of the UN SDGs. From this, we could explore OIM tactics and which co-operatives' stakeholders are attended.

Analytical approach

Our steps sought to generate consistent and transparent coding to reveal and interpret patterns of OIM tactics following Cofie, Braund, and Dalgarno (2022) eight principles: 1. a mimum of two coders, 2. at least one coder removed from the data collection, 3. at least one coder with previous qualitative coding experience, 4. coders working with data from all sources, 5. Coders use the same framework, 6. coders work to establish shared meaning through dialog and consensus, 7. use a third experienced coder to resolve differences when needed, and 8. and capture consensus in codebook. One of us coded the CEO and chairperson statements regarding the traditional and contemporary stakeholder groups, identifying when they were addressed in isolation and when they were addressed with other sustainability priorities (principles #1 and #3). We employed an integrative framework that considered people, profit, and Planet (PPP) as a sufficiently broad heuristic to account for the different reporting practices and organize the statements made about sustainable development, particularly over a period where demands for concern

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for the Planet appeared to have become as important as the traditional co-operative concern for people and profit (principle #5).

Next, we employed a research assistant to independently re-code all the data according to this process to check for consistency and increase internal validity (Bryman, 2013) (principles #2, #4, #5). Seven differences were identified in the cross-coding. Five differences pertained to conceptions of employees as members of the co-operative. We resolved them by coding them as sub-themes of People. The two other differences pertained to themes where the three Ps appeared together. We resolved those differences by clarifying them as new product characteristics (principle #6) and asked the other author to review our decisions (principle #7). We captured these clarifications in the coding notes and first-order code descriptions (principle #8).

We used OIM tactics listed in Table 1 (Elsbach, 1994; Elsbach, Sutton, & Principe, 1998; Merkl-Davies & Brennan, 2007) to explore more closely how the agri-food co-operatives articulated people, profit, and planet priorities. We were particularly interested to understand the form that impressions for the Planet took, what relation these had to the traditional co-operative concerns for people and profit, and if there were change to these following the UN SDGs ratification. In this process, one further tactic emerged from the data, which we label 'making concessions' and describe and illustrate in later sections.

We looked for themes over the six years of data linking the 3P priorities and OIM tactics in the fourth step. Three main themes were apparent from our analysis. We identified People and Profit as the most common concerns (Theme 1). Within this, we also recognized the community as a stakeholder associated with people-related concerns. We also identified that Planet concerns became more evident following the SDGs ratification, although some co-operatives articulated awareness before that (Theme 2). We expected Themes 1 and 2 given the general nature of co-operatives and broader patterns of change in the agri-foods sector outlined earlier in the paper. However, one other theme emerged as important to address our research question. Theme 3 revealed the increasingly integrated ways some co-operatives articulated their 3P concerns connecting people, profit, and Planet concerns in systemic ways. While most co-operatives expressed their concerns for the three dimensions, some moved to articulate the relationship between them. Quantifying the importance of specific themes by the number of times different themes appeared within or across the reports or empirically testing existing frameworks was not our purpose. Table 2 summarizes the three themes, the OIM tactics, and which stakeholders are identified, and presents illustrative data for each, which are explained next.

Findings

Traditional concerns for people and profit

The Concern for People and Profit themes were closely related to co-operative principles and were consistently the most common across both before, during, and after SDG ratification, which was expected (See Figure 1).

Regarding people, the most common impression management tactics used were giving accounts, which were prevalent across all years. The CEO and chairperson statements acknowledged the members' and other stakeholders' changing needs regarding both topical matters (e.g., new legislative requirements, mental health initiatives) and medium-term issues (e.g., challenges to the social license to operate) while at the same time acknowledging the importance of enduring co-operative values (e.g., phrases like 'here for the long-term' and 'intergenerational business'). Giving accounts about relationships with local communities was an OIM tactic that some co-operatives used across the period, but not all used it. This tactic was used when reporting on schemes supported or run by the co-operatives to address local issues, such as well-being, healthy food, and community activities.

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Table 2. Organizational impression management (OIM) tactics by concern with illustrations

SD themes and impression tactics used	Illustrative (verbatim) statements	Stakeholders
1. Traditional concerns for People and Profit		
Giving accounts about concern for members as • A deep understanding of members changing needs and enduring values • Commitment to member relations and communication	'The directors, management and people of EastPack today are committed to building on that legacy and serving growers outstandingly in 2016 and the years that follow' (Eastpack, 2015) 'Listening to our farmer shareholders is fundamental to our co-operative principles. There are many ways farmers share their views with us: by email, by phone but most frequently in person – at our roadshows, at woolshed meetings, at this year's Winter Workshops and A&P shows. Overall, this feedback reflects a feeling that we are doing a better job meeting our co-operative principles, working hard to be more competitive and building value in the business' (Alliance, 2018)	Directors, management, employees, suppliers Shareholders, suppliers
Giving accounts about concern for staff as • Recognizing, acknowledging, and developing employees, management, and contractors • About topic workplace matters, such as health and safety culture, wellbeing	'MG is about people. Staff are not like plant and equipment or other assets – their quality, capability, experience and personality are the lifeblood of our co-operative. At MG we place enormous value on high performance and personal development' (MG, 2015) 'The knowledge and professionalism displayed by all ATS staff is a true strength contributing to ATS's success' (ATS, 2015) 'Health & Safety is paramount in all we do. We want this culture to extend to the way we act when we work with our contractors, our farmers, and our communities' (Silverfern Farms, 2014)	Employees, suppliers, shareholders Employees Third-party contractors, suppliers, employees, shareholders, community
Giving accounts about concern for profitability as • Ongoing profitability considering the economic and institutional changes • Returns to members	'LIC understands what a challenging time this is for shareholders… The board approved two initiatives to assist farmer shareholders, with provision for extended credit with interest free periods for AB products during the peak spring mating season, and interest free periods on automation and DNA parentage products. These initiatives are to help ensure investment in good genetics is not compromised, as a key driver for the future prosperity and productivity of a farming business' (LIC, 2015) 'MG's commitment, beyond profit, is to support our grower shareholders to ensure long-term sustainability. To do this most effectively we need to develop a closer working relationship with our network of growers to make sure they are getting the best returns and are not drawn to other business models that deliver less long-term value' (MG, 2014) 'While we didn't break any financial records, we did break the mould in two ways. First we opted to reduce the profit margins on products to support farm productivity. We could see the downward trend in farm incomes and made a call to effectively share profit earlier by pricing very competitively. Second, we distributed 94 percent of our gross trading result through our annual rebate and dividend and brought the payment forward by seven weeks' (Ballance Agri-Nutrients, 2015)	Suppliers, shareholders Suppliers, shareholders Suppliers, shareholders Suppliers, shareholders

(*Continued*)

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Table 2. (*Continued.*)

SD themes and impression tactics used	Illustrative (verbatim) statements	Stakeholders
	'We take a long-term approach in governing the Mutual and ensure that we are set up to handle a loss. We have a clear strategy for growing the business and this remains focused on our main market of farmers and growers in the context of providing a 'better deal or rural New Zealand'' (Farmlands, 2016)	
Making justifications about concern for profit as • Balancing demands of members and staff	'We know that we need to reward our farmers better for the livestock they supply and we need to be a co-op that our farmers can be proud owners' (Alliance 2015) 'We are very aware that closures impact our people, and in every case our people were given opportunities, and a number have taken them up, to transfer to our other sites' (Silverfern Farms, 2016)	Suppliers, shareholders Employees, suppliers, shareholders
Making concessions about concern for members as • Listening and responding to members as the owners of the business	'We are implementing a strategy to improve the delivery of timely information and ensure that member views and concerns are heard and understood' (MG, 2014) 'We started by looking at our Co-op's purpose. We did a lot of listening to people within the Co-op, to our customers, partners and other stakeholders. They told us that we need to show up differently, but also that this Co-op's intergenerational success was what motivated them' (Fonterra, 2019)	Suppliers, shareholders Customers, third-party suppliers, employees, suppliers, shareholders.
2. Growing Concern for the Planet		
Giving accounts about concern for the environment as • Recognizing and acknowledging community relationships • Providing financial and moral support for community projects	-As a Mutual, FMG has a higher sense of accountability in terms of giving-back to the rural community. In 2015, we partnered with the Mental Health Foundation to launch a rural wellbeing initiative called *Farmstrong*. This non-commercial 'give-back' program based on farmer insights and sound research focuses on providing farmers, their families and rural communities with the tools and resources to help them 'live well and farm well (CEO, FMG, 2015 Annual Report) Our farmers and our shareholders also expect us to stay one step ahead by responding to changing community expectations. These range from the responsible use of resources and genuine care for our people's safety, through to fostering farming's sustainability. Our communities can count on us to do the right thing (Agri-Ballance CEO & Chair, 2014 Annual report). As community people, our farmer shareholders have also stepped up to the challenge of sustainable farming. They led by example in the rollout of the Clean Streams Accord of 2003 and have been working on water quality improvements since then. We have seen significant capital and hours of work invested in crossings, culverts, new effluent systems and riparian planting (Fonterra CEO, 2014 Annual report)	Community, families suppliers, shareholders Suppliers, shareholders, community Planet, community, suppliers, shareholders Planet, suppliers, shareholder, community

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	- The need for effective nutrient Stewardship: Some in society are questioning land use intensification and the consequent potential for increased nutrient loading in water bodies. Whatever the outcome, more efficiently and effectively managed nutrients are absolutely vital for farmers and their communities (Ravensdown Chairman, 2014 Annual report)	
Giving accounts about concern for the environment as • Reducing environmental impact • Responding to national and international calls for change	'As community people, our farmer shareholders have also stepped up to the challenge of sustainable farming. They led by example in the rollout of the Clean Streams Accord of 2003 and have been working on water quality improvements since then. We have seen significant capital and hours of work invested in crossings, culverts, new effluent systems and riparian planting' (Fonterra, 2014) 'Whatever the outcome, more efficiently and effectively managed nutrients are absolutely vital for farmers and their communities. Ravensdown's advisors are talking through nutrient options with farmers, consulting with customers on what they don't need to put on as well as what they do. We will continue to assist farmers with their environmental compliance requirements as these increase due to regional regulations and national frameworks' (Ravensdown, 2014) 'Ballance is serious about supporting environmentally sustainable practices and is pleased to manufacture and sell a top quality product that helps reduce emissions … We are working hard to support farmers within this new regulatory framework by advocating for 'output-based' policy and rule regimes….. We believe an output-based, or farm system losses, policy regime enables flexibility and the opportunity for innovation by farmers to respond inside a 'farming within limits' framework' (Balance-Agri, 2014)	Community, planet, suppliers, shareholders Suppliers, shareholders, communities, employees, customers Suppliers, shareholders
Making concessions about concern for the environment as • Supporting members toward better farming practices	'Not all the challenges we face have clear cut solutions. Protecting our freshwater ecosystems and mitigating greenhouse gas emissions are essential priorities, not only on-farm but also across our entire supply chain. We are working with our farmer shareholders to better understand their environmental footprint and to ensure that their farms are well equipped to face increasing expectations from communities, consumers and customers. There is no question that the capacity of our natural environment is finite. We want to ensure that the resources we depend on are maintained and enhanced wherever we operate – both for our good and that of the community' (Fonterra, 2019) 'While we remain optimistic in our outlook for dairy and the season ahead, our optimism is tempered by continuing volatility in the global trade arena. In addition, uncertainty around emerging domestic policies on both climate change and fresh water management, have real potential to undermine investment confidence. Alongside our shareholders, we will nonetheless embrace these challenges constructively' (Tatua, 2019)	Planet, suppliers, shareholders, community, customers Planet, suppliers, shareholders

(*Continued*)

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Table 2. (*Continued.*)

SD themes and impression tactics used	Illustrative (verbatim) statements	Stakeholders
3. Integration of People, Profit, Planet concerns		
Giving accounts about integrating people, planet and profit concerns as • Reaffirming the rationale for and the long-term orientation of the co-operative business model • Stressing reciprocity between the co-operatives and the social and ecological systems they participate in	'Westland's sustainability agenda is built on the three pillars of People, Environment and Community. We are investing in health and safety initiatives and extensive staff training of our people; we are introducing the Farm Excellence program for our suppliers; and we will continue to support local organizations' (Westland Milk Products, 2014) 'As community people, our farmer shareholders have also stepped up to the challenge of sustainable farming. They led by example in the rollout of the Clean Streams Accord of 2003 and have been working on water quality improvements since then' (Fonterra, 2014) 'We must look after the water, look after the land and the environment, focus on quality, and most importantly we must look after the people. What we receive we must give back' (Tatua, 2014)	Employees, suppliers, shareholders, planet, community Suppliers, shareholders, planet Planet, community, shareholders
Making justifications about integrating people, planet and profit concerns as: • Meeting up to members' expectations • Meeting uncertain regulatory expectations	'Our farmers and our shareholders also expect us to stay one step ahead by responding to changing community expectations. These range from the responsible use of resources and genuine care for our people's safety, through to fostering farming's sustainability. Our communities can count on us to do the right thing' (Balance Agri-Nutrients, 2014) 'While we remain optimistic in our outlook for dairy and the season ahead, our optimism is tempered by continuing volatility in the global trade arena. In addition, uncertainty around emerging domestic policies on both climate change and fresh water management, have real potential to undermine investment confidence. Alongside our shareholders, we will nonetheless embrace these challenges constructively' (Tatua, 2019)	Suppliers, shareholders, community, employees Suppliers, shareholders, planet

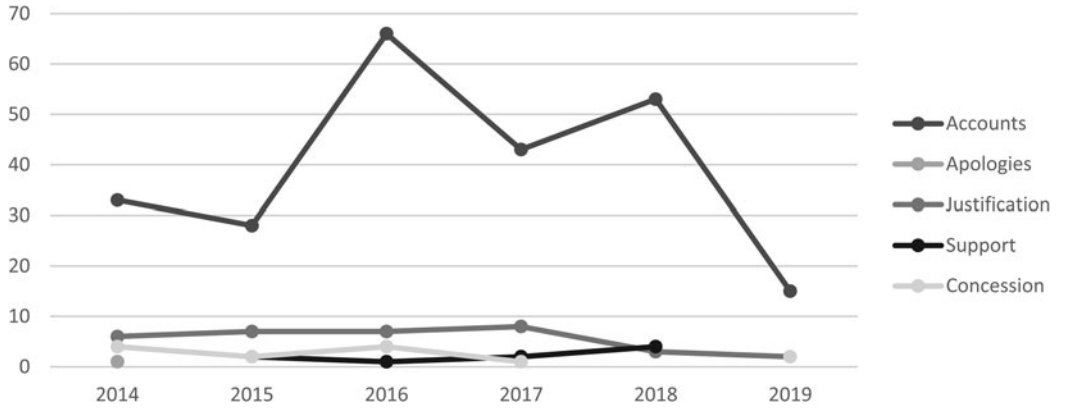


Figure 1. OIM Tactics concerning People and Profit

Similarly, giving accounts was the most common OIM tactic regarding the traditional concern for profit across the period we explored. Acknowledgments were articulated in messages about the returns paid to members as the owners and about the ongoing profitability of the business considering economic and institutional changes.

Beyond giving accounts, we also identified two other OIM tactics that were used occasionally. We recognized that some co-operatives used statements that made justifications about concern for profit, such as balancing the demands of members and staff considering low pay-outs to the members or restructuring staff. The other impression management tactic related to the co-operatives' past activities and their need to listen and better recognize their members' and employees' needs. We labeled this category as a 'making concessions' impression management tactic. Unlike the tactics of making apologies or making excuses, which are defensive tactics already established in the literature (Bolino et al., 2008, 2016), the tactic of making concessions was more like a neutralization tactic (Boiral, Brotherton, & Talbot, 2020; Talbot & Boiral, 2015) in that it recognized the need for the co-operative to behave differently and acknowledge that more action on the part of the co-operative was required. Only some co-operatives used the concession-making tactic with concern for people, and those that did employ it used it concerning members as shareholders. Giving support and apologies were the other tactics associated with concerns for people and profit, but these instances were few.

Growing concern for the planet

The relationship between co-operatives and the physical has garnered recent attention (Wanyama, 2014). In the reports we analyzed, we identified broad parallels between this debate and the emerging concern for the Planet (See Figure 2).

Giving accounts about responsibility for the physical environment shifted in the analyzed period. At the start of the period, there were several accounts about the physical environment, but four co-operatives only made them. By 2017, immediately following SDG ratification, the number of co-operatives giving accounts about the Planet increased to eleven. We also noted that statements about the environment dropped toward the end of the period. This pattern coincided with some of the larger co-operatives producing environmental sustainability reports that complemented their annual reports and other strategic documents (Ofa & Garnevska, 2021), which the CEOs and chairs acknowledged in their annual reports.

Moreover, while the number of co-operatives giving accounts about concern for the Planet increased, the content used in those tactics remained consistent. Production processes related to water degradation through nutrient run-off into waterways and aquifers and wastewater,

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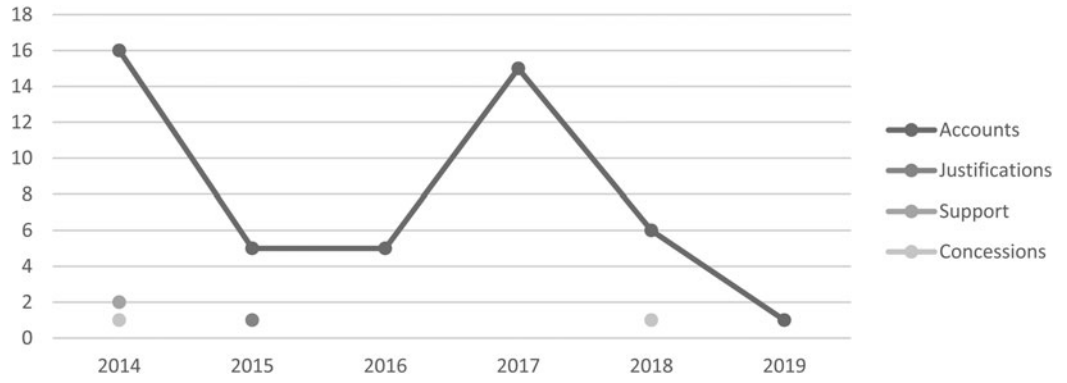


Figure 2. OIM tactics concerning the Planet

assisting their members in reducing the environmental impact of their businesses, and improving energy efficiency were the specific content in those messages. New Zealand is an industrialized country where agriculture remains the leading contributor to climate pollution throughout the studied period (NZ Agricultural Greenhouse Gas Research Centre, 2016). Hence, the content used in the acknowledgment tactics is unsurprising.

Regarding the emerging concern for the Planet, we also recognized that some co-operatives used statements that made concessions about their past activities or their need to do more to address concerns for the physical environment. We labeled this category as a 'making concessions' impression management tactic. Like the concessions made about concern for people, the concessions about the Planet recognized the need for the co-operatives to change considering shifting macro-factors (physical changes from global warming, social license to operate, shifting consumer expectations, supply-chain transparency, and regulatory requirements). They acknowledged that more action on the part of the cooperates was required. Only some co-operatives used the concession-making tactic concerning the Planet, and those that did articulate them in one of two ways. Some made concessions about their role in reducing environmental impact, and some made concessions about their role in responding to national and international calls for change. Finally, there were two isolated examples where justification and support tactics were employed.

Integration of people, profit, and planet concerns

The final theme that emerged from our analysis was the impressions that integrated people, profit, and Planet concerns. By an integrative manner, we mean how the relationships between the three concerns were explicitly connected. These 29 statements appeared in the reports of six of the 14 co-operatives. (See Figure 3).

In most instances, the OIM tactic was to give accounts. Those statements reaffirmed the rationale for and the long-term orientation of the co-operative business model. These statements stressed reciprocity between the co-operatives and the social and ecological systems in which they participate. In other instances, the tactic justified meeting up to members' and regulators' changing expectations.

Discussion

Multistakeholder OIM tactics toward sustainable development

Our first contribution concerns multistakeholder OIM tactics toward sustainable development. Our findings suggest that in responding to societal expectations about contributing toward

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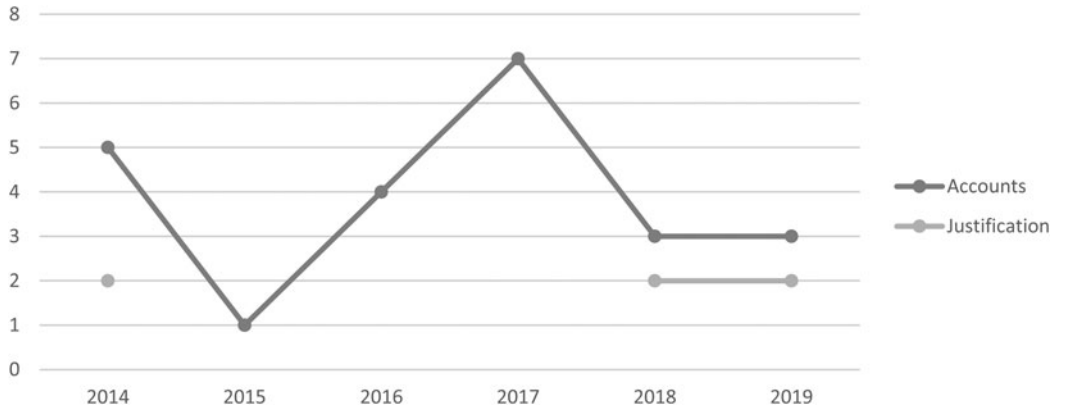


Figure 3. OIM Tactics concerning the integration of people, profit, planet

sustainable development, firms can use multistakeholder OIM tactics, a set of tactics that communicate intentions toward multiple stakeholders in parallel. Multistakeholder OIM tactics involve a repertoire of tactics employed regarding sustainable development, which previous investor-owned studies revealed as tactics used toward particular stakeholders (Boiral, Brotherton, & Talbot, 2020; Levy & Egan, 2003; MacKay & Munro, 2012; Talbot & Boiral, 2015).

As well as confirming that those tactics are part of an OIM repertoire, we show how they are employed in multistakeholder situations. While shareholders are the main target of some OIM, which is expected given the data sources analyzed (Merkl-Davies, Brennan, & McLeay, 2011; Stanton & Stanton, 2002), our findings also revealed how the same OIM tactics are employed with a focus on the shareholder as co-operative 'members.' The latter aims to influence the stakeholder group's social rather than economic goals, as illustrated by the statement, 'Communities expect businesses to carry a social conscience within their operational environment, and [we are] proudly ahead of the curve in this respect. We are highly aware of the link between our business and the shareholding community that supports it' (ATS, 2018 Annual Report).

A perspective that takes into account the interests of multiple stakeholders can show how organizations change their strategies in response to both internal and external factors. As sustainable development and climate change become increasingly important, scholars must extend impression management theory to include the interests of all stakeholders, not just shareholders. Our study shows that the multistakeholder perspective can provide useful insights into how organizations communicate with both internal and external stakeholders about their sustainable development intentions about climate change and other global problems (Haigh & Hoffman, 2012; Howard-Grenville et al., 2014; Schiller-Merkens, 2020). The multistakeholder perspective on OIM tactics offer such a such analytical development.

Previous studies have shown that organizations adjust their impression management tactics in response to external and internal factors, such as public pressure or the organization's previous position (McDonnell & King, 2013; van Halderen et al., 2016),. Our research suggests that organizations use similar tactics for both types of factors. For example, in agri-food co-operatives, suppliers, staff, and contractors are treated as 'members' to maintain control over governance and culture by the farmers. The 2014 annual report from ATS illustrates this point by stating, 'Whilst business and member needs change, we recognize that so do the needs of our staff.' Therefore, organizations use similar tactics to communicate their sustainable development intentions to both internal and external stakeholders.

Our second contribution to OIM concerns the type of tactics in multistakeholder situations. Studies of impression management toward sustainable development have revealed defensive impression management strategies firms employ to fight regulatory intervention and misinform

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stakeholders, which use several OIM tactics (Aké & Boiral, 2023; Levy & Egan, 2003; MacKay & Munro, 2012). We identified a different defensive tactic, which we term a making concessions tactic, that adds to the literature about such tactics. Similar to other defensive tactics like excuses and apologies (Arndt & Bigelow, 2000) that acknowledge something is wrong and similar to neutralization tactics (Bolino et al., 2008, 2016) that recognize the need for the organization to behave differently, making concessions tactic acknowledge that more action on the part of the organization is expected from multiple stakeholders while at the same time giving reasons for not taking action faster or for giving reasons why effort on social goal might inhibit an economic goal. An example of this tactic is in this except – 'We want everyone in EP to be safe in their work and to eliminate serious harm incidents through good planning and good practices. There have been increased costs around this, but this is now a reality of modern successful business' (EP, 2014 Annual Report), which shows how multiple stakeholders are acknowledged as 'everyone' as members, employment and 'which extends to our business partners, contractors and visitors' (EP. 2014 Annual Report) and that social concern has implications for economic concerns. Thus, we add to the repertoire of defensive impression management tactics associated with sustainable development.

Sustainable development intentions of agri-cooperatives

The other important focus of our paper is agri-cooperatives and their potential to address the UN SDGs. Our main contribution to this debate is affirmative evidence that some agri-food co-operatives communicate intentions about the community and Planet alongside their traditional people and profit concerns. Cooperatives are identified as an organizational vehicle for action on SDGs because of their underlying principles of ownership, control, and benefit (Fecher-Bourgeois & Ben Sedrine, 2013; ICA, 2017). Such principles treat customers, producers, and employees as members (Limnios et al., 2018), creating commitment toward strategic priorities (Apparao, Garnevska, & Shadbolt, 2019, 2020). Our exploration of OIM tactics clarifies that impressions about the local community as a stakeholder are recognized as part of the traditional co-operative principles (ICA, 2017) and concerning SDG intentions. Moreover, our findings indicated that most agri-cooperatives in the study considered the community as part of their people and profit concerns well before the SDGs were ratified.

Regarding OIM tactics and sustainable development around ecological concerns, our findings reveal a less consistent response. Some co-operatives articulated impressions about the physical environment, but it was rare before the SDG ratification. OIM tactics used in the three years following ratification indicated a similar repertoire of tactics employed toward the social and economic concerns. Toward the end of the period examples, OIM tactics in annual reports waned in number and repertoire as intentions toward the environment were communicated by references to offer strategic documents distinct from annual reports (namely sustainability reports).

Impressions of a holistic approach were occasionally put forward. Tatua's statement, 'what we receive, we must give back,' and Ballance Agri-Nutrients' declaration that 'we do not harm people or the environment,' are illustrative. Yet, these types of integrative impressions were not the norm. Thus, while agri-cooperatives are identified as having strong linkages to the environment (Iyer, 2020; Ji, Jia, & Xu, 2018; Sanyang & Huang, 2008), our findings support the view that agri-food co-operatives generally struggle to address sustainability is an are integrated way (Marcis et al., 2019). Also, our findings lend weight to the argument that some agri-cooperatives are better positioned to respond to sustainable development challenges (or at least impression manage their response) than others (Ajates, 2020a; Callagher et al., 2022).

Practical implications

Our study also has practical implications for directors and managers as it offers a set of OIM tactics that can be used to understand and expand existing practices. For cooperative directors, who can be member-elected or independently appointed, whose focus is primarily shareholder-

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relations and governing the long-term purpose of the cooperative, the multistakeholder perspective and use of OIM tactics toward different stakeholders offers a lens for communicating to different interest groups on issues such as sustainable development, which have ongoing consequences for the purpose of cooperative. Since membership size is associated with increased hetereogeneity among member goals (Apparao, Garnevska, & Shadbolt, 2019), employing OIM tactics in a multistakeholder approach is a practical means for a board of directors to communicate its intentions. For managers who are tasked with managing relationships with suppliers, customers, and other interests groups, as well as the member-shareholders, the multistakeholder perspective and OIM tactics offer a way to communicate similar intentions to a broader set of parties. On the topic of sustainable development, such tools are especially valuable since top managers are often involved in stimulating awareness about environmental challenges and local experimentation and enrolling a broad set of actors and orchestrating their involvement toward collaborative solutions, as well as coordinating the broader diffusion of new practices (Callagher et al., 2022). OIM tactics that communicate intentions to multiple stakeholders in cost-effective ways was crucial.

Conclusion

In this paper, we set out to understand OIM tactics for sustainable development employed in multistakeholder situations. We examined agri-food co-operatives and revealed three key themes using an integrative stakeholder framework to identify people, profit, and planet dimensions of sustainable development and impression management tactics. People and profit were the most common concerns, and concerns about the Planet became more apparent following the SDGs, although some co-operatives articulated prior awareness. These two themes were expected given the general nature of co-operatives and broader patterns of change in the agri-foods sector. The increasingly integrated ways that some co-operatives articulated their concerns. Moreover, these themes revealed the multistakeholder OIM tactics.

Our study does come with limitations. Our focus is on the largest agri-food co-operatives in New Zealand during the 2014–2019 period. The sample was valuable as these co-operatives were large enough to provide annual reports, which provided a corpus of data to analyze, unlike smaller co-operatives that generally provide financial statements. Also, concentrating on agri-food co-operatives meant the co-operatives were commonly serving individual business members (in contrast, consumer and worker co-operatives are owned by individuals who experience different member dynamics). Thus, care should be taken in generalizing these empirical findings to co-operatives in other sectors. At the same time, management and organizations scholars might see worker and platform cooperatives as helpful empirical contexts for examining OIM tactics under conditions of endogenous and exogenous pressures, as well as more democratic organizing forms through which economic, social and environmental objectives can be pursued (Battilana, Yen, Ferreras, & Ramarajan, 2022). Second, our aim is a theory-building effort to recognize impression management tactics around the period that the SDGs were ratified, which the 2014–2019 period allowed us to do. While further work can theorize the relationship between impression management around sustainable development and organizational performance, quantifying the types of impressions used is not information that can be gathered from our study.

Similarly, SDGs can be seen as one chapter in a longer story about ecological concerns that are crucial to the business and society relationship. At the same time, these limitations also offer further research opportunities to understand how member-owned firms act on sustainable development issues while maintaining their competitiveness in the eyes of their members, the markets they sell to, the regulators, and the society at large who grant their license to operate. Likewise, OIM scholarship shows key differences between organizations that talk about sustainable development and those that 'do.' Thus, examining how co-operatives use impression management alongside other managerial responses to achieve sustainable development requires closer attention.

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