Ticking the Boxes or Transforming Business?

The Performative Role of Consultants in Sustainability Reporting

Authors:
Vertika Girishkumar Uttamchandani 951226
Alice Mgaya Åberg 900906

Supervisor:
Ola Bergström

Course:
Master Degree Project in Management | Spring 2025

Department:
Graduate School, School of Business, Economics and Law, University of Gothenburg, Sweden

Ticking the Boxes or Transforming Business?

The Performative Role of Consultants in Sustainability Reporting

Vertika Girishkumar Uttamchandani
Master of Science in Management, Graduate School
School of Business Economics and Law at the University of Gothenburg

Alice Mgaya Åberg
Master of Science in Management, Graduate School
School of Business Economics and Law at the University of Gothenburg

---

Abstract

The growing complexity of sustainability reporting especially under the European Union's Corporate Sustainability Reporting Directive (CSRD) has made consultants central to how organizations interpret and implement reporting requirements. While prior research has examined both drivers for sustainability reporting and the growing role of consultants in shaping corporate practices, little is known about how consultants shape the sustainability reporting and strategic alignment through the Double Materiality Assessment (DMA) mandated by the CSRD. This study investigates how consultants facilitate and shape sustainability reporting through DMA. It identifies three distinct consultancy approaches: client-led, consultant-led and collaborative-led, all of which result in similar compliance-oriented outputs. More notably, the study highlights a recurring inconsistency between talk, decisions, and actions, performed through the roles and interactions of both consultants and clients. Drawing on Brunson's (1993;1986) theory of organizational hypocrisy and Gond et al. (2016) theory of performativity, the study shows that consultants do not merely manage tensions between talk and action, they perform legitimacy. Through structured validation, strategic framing and reporting rituals, consultants help produce the appearance of sustainability alignment, even when internal transformation is limited. This extends Brunsson's model of organizational hypocrisy by demonstrating that hypocrisy is not only a strategic response but a performative outcome performed by consultants through their roles. Highlighting the performative dimensions of consultancy work, this thesis contributes to both sustainability reporting research and organizational hypocrisy theory. It raises important questions about the credibility of reporting practices and emphasizes the need to examine not only what sustainability reports claim, but how those claims are constructed in practice.

Key words: Sustainability Reporting, Consultants, CSRD, Double Materiality, Performativity, Organizational Hypocrisy, Compliance

---

Introduction

In recent years, sustainability reporting has become an essential component of corporate accountability, transparency, and strategic positioning. The reporting practice has evolved significantly from its early voluntary roots framed by initiatives like the Global Reporting Initiative (GRI) to a more mandatory and regulated field (Donner et al., 2024). Companies today face increasing expectations from both internal and external stakeholders to disclose their environmental, social, and governance (ESG) performance in ways that are not only credible, but also aligned with evolving regulatory standards (Domingues et al., 2017). While these developments are often framed as steps toward greater transparency, scholars have questioned whether such disclosures reflect meaningful organizational change or are primarily serve to maintain legitimacy in response to institutional pressure (Hahn & Kühnen, 2013; Colwell & Joshi, 2013; Brès & Gond, 2014).

As sustainability reporting becomes more institutionalized, many organizations encounter significant capability and knowledge gaps particularly when attempting to operationalize evolving regulatory frameworks into concrete reporting practices. In this context, consultants have emerged as influential intermediaries, helping organizations navigate sustainability standards, stakeholder expectations, and internal transformation processes. Scholars increasingly recognize that consultants do not merely provide technical expertise, they actively shape how management practices including sustainability are framed, and enacted within organizations (Brès & Gond, 2014; Sturdy, 2011). In some instances consultants are seen to act as "discreet change agents" who subtly shape corporate sustainability strategies without explicitly driving them (Gond et al., 2024). Such influence raises important questions about visibility, accountability, and the balance between external support and internal agency (Söderlund & Borg, 2018).

Despite their growing involvement, the role of consultants in shaping sustainability reporting remains underexplored in academic literature. Much of the existing research focuses on internal drivers of sustainability practices or regulatory compliance (Hahn & Kühnen, 2013; Domingues et al., 2017), rather than on the role of external advisors particularly in light of new regulatory frameworks that demand not just reporting, but strategic alignment with sustainability goals (Domingues et al., 2017). This is especially evident in the case of the Double Materiality Assessment (DMA), a key component of the European Union’s Corporate Sustainability Reporting Directive (CSRD), which requires organizations to assess both the financial materiality and impact materiality of ESG factors (EFRAG, 2024).

Aim and Scope of the Study

This study aims to address a gap in the existing literature by examining the role of consultants in sustainability reporting. It focuses on how consultants support and influence companies in implementing DMA and ensuring compliance with CSRD. The study investigates how these external actors assist organizations in interpreting, executing and aligning with the principles of double materiality.

Research question: *How do consultants facilitate and shape sustainability reporting?*

This research focuses on external consultants working within the Nordic region, examining their involvement in conducting DMA. To explore this, interviews were carried out with consultants actively engaged in sustainability reporting. The analysis of these interviews highlights how consultants contribute to the production and performance of organizational hypocrisy. By drawing on Brunsson's theory of organizational hypocrisy (1986;1993) and Gond et al., (2016) theory of performativity, the study reveals that consultants do not simply manage the tensions between talk and action; instead, they are active performers through their roles. The findings contribute to the academic literature on sustainability reporting and organizational hypocrisy by identifying three distinct ways in which hypocrisy is performed through the role of the consultant.

The report is structured as follows. Firstly, the literature review provides an overview of previous research on the importance of sustainability and the role of consultants. The theoretical framework then introduces the concepts of performativity and hypocrisy, which are essential for analyzing the collected data. Secondly, the methodology section outlines the research purpose, setting, data collection and analysis, as well as limitations and ethical considerations. Thirdly, the empirical section presents the findings to illustrate the consultant's role in implementing the DMA process through different approaches. Fourthly, the discussion connects the theoretical framework with the empirical data and explores how the consultant's work can be understood through the selected theoretical lenses, followed by managerial implications. Finally, the last chapter presents the conclusions and offers suggestions for further research.

Literature Review

This section begins by discussing sustainability reporting and its significance. It then explores the role of consultants in sustainability and the complexities involved. Due to the limited research specifically focused on sustainability consultants, existing literature on management consulting has been used to build upon the literature review in this section.

Sustainability Reporting and Its Importance

Since the end of the 1990s, the number of sustainability reports has steadily increased. Various scholars have studied and highlighted factors and drivers that influence an organization's sustainability reporting (Hahn & Kühnen, 2013; Dienes et al. 2016; Domingues et al., 2017). Among the internal factors, the company size and ownership structure are frequently seen to be associated with a positive impact on sustainability reporting. Where in terms of external factors, media exposure and stakeholder pressure have consistently been found to positively influence reporting practices (Hahn & Kühnen, 2013). These factors reflect a willingness approach to sustainability reporting, where organizations seek to address the growing interest of their shareholders as well as their internal and external stakeholders (Dyllick & Hockerts (2002). Other studies suggest that sustainability reporting may be driven by societal expectations and regulatory requirements, which mandates organizations to align with established reporting standards (Colwell & Joshi, 2013).

The increase of sustainability reporting to organizations has also brought up a debate on whether these reports genuinely reflect responsible practice and transparency or if they are primarily used as marketing tools or instruments of greenwashing. According to Hedberg and Malmborg (2003), companies often engage in sustainability reporting primarily to seek for organizational legitimacy, rather than to demonstrate actual performance improvements. They further highlight that the use of sustainability standardized frameworks, such as global reporting initiatives is largely motivated by the need of increasing credibility of the organization and not otherwise. Building on this perspective, Hahn and Lülfs (2014), argue that because these reporting standards are typically voluntary, they are susceptible to selective interpretation, allowing organizations to craft favorable narratives which open doors for greenwashing tendency. In contrast to this view, Vázquez-Burguete et al. (2024) and Donner et al., (2024) challenge the skepticism surrounding the reporting. They argue that through publishing sustainability reports organizations show a high level of transparency and have better developed environmental responsibility policies. Organizations get more open about their social goals and performance. This suggests a close alignment between empowering and corporate responsible behavior, by being open to their goals and performance related to environmental and social practices (Vázquez-Burguete et al.,2024).

As sustainability reporting becomes crucial for corporate accountability, organizations are under pressure to present disclosures that reflect both transparency and strategic alignment with stakeholder expectations (Vázquez-Burguete et al., 2024). Meeting these demands, however, often requires resources and knowledge beyond what companies have internally. In response, many turn to external consultants for guidance and support. These actors play a growing role in shaping how sustainability is integrated into corporate practices and how it is ultimately communicated. As Brès and Gond (2014) suggest, consultants are not merely service providers, they influence the framing and how they deliver sustainability itself. Their involvement reflects a

broader shift, where organizations increasingly depend on these actors to translate sustainability commitments into disclosures that meet the demands for accountability and transparency.

The Role of Consultants and Its Complexity

Consultants as an Intermediary and Translator

The role of consultants has been approached from multiple theoretical angles. Amongst the main points consistently highlighted in various studies is the consultant's role as a translator or intermediary **(**Brès and Gond 2014; Fincham, 1999). As an intermediary, consultants translate abstract sustainability principles into actionable strategies, translating social and environmental issues but also engage in a dynamic interplay between regulations and organizational context **(** Brès and Gond 2014; Fincham, 1999). Brès and Gond (2014), framed consultants' role not merely as support providers but as powerful actors that shape the CSR market itself. Through issuing sustainability services, they actively construct and commodify sustainability as a service. Whereby it turns compliance and ethical aspirations into standardized packages. This translation positions the consultant as both interpreter and mediator of the flow of sustainability knowledge (Brès and Gond 2014). The implications of issuing sustainability service has two sides. On one hand it allows organizations to operationalize ambiguous goals (Czarniawska and Mazza 2003). On the other hand it creates dependency on consultants expertise which promotes the logic where sustainability is becoming more purchasable assets rather than embedded value. This concern is central to Brès and Gond's (2014) critique, suggesting that while consultants are effective at making sustainability more practical, this success might limit genuine internal commitment by organizations through exhibits surface level compliance without driving a genuine long term commitment.

While Brès and Gond (2014), raise critical concerns about the commodification of sustainability services and the dependency on consultants, other scholars adopt a more optimistic perspective, emphasizing the constructive role consultants can play in organizational transformation. Chrusciel (2004), highlights the benefits of deep consultant involvement and engagement in organizations, arguing that meaningful change is more likely when consultants immerse themselves deeply within the organizational context. Such engagement allows them to understand internal dynamics, build trust, and tailor strategies that resonate with the specific needs of the organization. Other studies expand this intermediary role into more transformative forms of influence. For instance Gond et al., (2024), conceptualize consultants as "discreet change agents" who shape corporate sustainability strategies from the outside in. Rather than implementing change directly, these consultants operate through metaphorical roles such as engineers, issue translators, market builders, and soft regulators. That enables them to indirectly steer organizational priorities and structures. The emphasis here is on the consultants' power to shape and not implement sustainability. However, this discreet presence raises important questions about accountability and visibility. If consultants are central to shaping sustainability

direction, and yet operate behind the scenes, who is held responsible for outcomes? Moreover, there is a risk that this external influence may displace internal change agents, weakening internal ownership and potentially undermining the development of a sustainability driven organizational culture (Brès and Gond, 2014). The same qualities that make consultants effective such as their objectivity, professionalization, and specialized knowledge, can also lead to increased reliance on them and a blurring of accountability. Expanding on this view, Hoppmann et al, (2018) emphasize that consultants must not only be present during the early stages of change initiatives but also remain actively involved throughout the process to ensure successful outcomes. Their research shows that external consultants can act as critical enablers, helping organizations navigate internal barriers, and unlock new opportunities for sustainable change. Interestingly, Hoppmann et al, (2018) findings also reveal that the combination of internal and external change agent does not consistently lead to improved results. In some cases, it might lead to overlapping of opportunities by both identifying similar opportunities, or limit each other's effectiveness. This insight challenges the assumption that external consultants inherently displace or weaken internal commitment (Brès and Gond, 2014). Rather, it highlights the importance of coordination between internal and external consultants. It implies that consultants often enter not to replace internal efforts but to fill capacity gaps or a change that internal structures alone may struggle to initiate or maintain.

Consultant as Liminal Space

The dual role of consultants as enablers of sustainability yet potential displacers of internal change agents becomes even more complex when viewed through the lens of liminality. Czarniawska and Mazza (2003), conceptualize consulting as a liminal practice, where consultants operate in a temporary, ambiguous space between the organization's established structure and the unknown future it seeks to create. This liminal zone suspends established routines and hierarchies of the organization to allow for experimentation, reflection and new narratives to emerge. Consultants, as external agents, act as facilitators of this transitional process, enabling organizations to rethink their practices and adopt innovative solutions that may be difficult to initiate internally (Czarniawska & Mazza, 2003). However, as Söderlund and Borg (2018) argue, this same ambiguity that empowers external consultants to initiate change can also confuse / blur the role clarity and decision-making authority, both for consultants and the employees in the organization. The author exemplifies it by a case where a consultant involved in a large-scale change initiative struggled to determine the limits of their influence, as internal staff viewed them alternately as a peer or a leader. Similarly, brings confusion to the internal staff on whose recommendation to follow between the consultants or internal directives. Therefore, while liminality can serve as a space for creativity and reflection, it also demands careful role negotiation by the consultant to avoid undermining change efforts. (Söderlund and Borg, 2018; Borg and Söderlund, 2014).

Taken together, these insights reveal that the role of consultants in sustainability is not easily categorized. They operate in a fluid space, navigating between guidance and control, innovation and standardization, support and substitution. Their influence depends not only on their technical expertise but also on how they engage with organizational structures, cultures, and existing change dynamics.

Theoretical Framework

While the above literature review part provides valuable insights into the growing role and complexity of sustainability consultants, it does not fully account for how consultants contribute to the construct legitimacy in sustainability reporting practices, particularly through the Double Materiality Assessment. In order to analyze these dynamics more critically, this study turns to two complementary theoretical lenses: organizational hypocrisy (Brunsson,1986;1993) and performativity (Gond et al., 2016). These frameworks offer a means to examine not only what consultants do, but how their actions construct the appearance of compliance and credibility and alignment of institutional demands. The next section outlines these theories and explains how they inform the analysis of consultant practices in sustainability reporting.

Organizational Hypocrisy

The concept of organizational hypocrisy, introduced by Nils Brunsson, describes how organizations respond to conflicting demands by separating their talk, decisions, and actions. In his early work, Brunsson (1986), argued that when organizations face institutional pressures that demand incompatible responses, they often default to conflict, make symbolic gestures, or even become inactive as substitutes for real action. This sets the foundation for understanding how organizations may structurally accommodate contradictions without resolving them. Building on this foundation, Brunsson and Adler (1989), formalizes "organized hypocrisy" as a strategic response to institutional complexity, where the decoupling of symbolic expression and operational practice allows organizations to maintain legitimacy across different audiences. Rather than attempting to fully resolve contradictions, organizations manage them by maintaining separate layers of communication, decision-making, and behavior. This logic is further developed in Brunsson's later work (1993), which explores how the gap between ideas and actions is navigated not through direct control, but through mechanisms such as justification and hypocrisy. Justification allows actions to be explained through shifting or adaptable narratives, while hypocrisy entails a deliberate disconnection between stated intentions and actual behavior. Together, these works highlight that inconsistency is not merely a sign of organizational failure, but a functional strategy for navigating competing demands and sustaining legitimacy.

Building on Brunsson's foundational work, later research in organizational studies has been applied to show that hypocrisy can be a functional response to institutional complexity. One

prominent area of application is sustainability reporting, where organizations construct symbolic representations that align with stakeholder expectations without necessarily reflecting substantive change (Cho et al., 2015). Here, reporting becomes a communicative tool, a façade that helps manage contradictions between environmental commitments and operational realities. Similar kinds of dynamics are observed in the study of Nickell and Roberts (2014), where the audit function serves not only as a control mechanism but also as a legitimizing structure. These studies apply Brunsson's model by showing how symbolic structures like reports and audits allow organizations to maintain legitimacy in the face of institutional contradictions, without requiring full alignment between their practices and expressed commitments. However Brunssons work faces some critics for its conceptual ambiguity and its structure. For Example Reed (1991), critiques Brunsson's model for its overemphasis on formal structures and rationality, arguing that it neglects the complex, often irrational, and power-driven dynamics that shape real organizational life. He suggests that such a narrow focus may overlook the dynamic and contested nature of organizational decision-making. Similarly, Meyerson (1991), questions the applicability of Brunsson's theory across diverse organizational contexts, noting that the concept of hypocrisy may not resonate universally and could be perceived as overly cynical or simplistic. She emphasizes the need for a more nuanced understanding of how organizations navigate contradictions, taking into account cultural and contextual variation. These critiques suggest a need for more dynamic and practice oriented perspectives that capture how organizations navigate contradictions through everyday actions. One such perspective comes from the broader discourse on performativity. It emphasizes how organizational realities are continuously created and sustained through practice. While not focused on hypocrisy per se, Gond et al. (2016), provide a comprehensive framework for understanding how institutions, identities, and legitimacy are enacted, offering valuable conceptual tools for analyzing how organizational inconsistencies are performed in action.

Performativity

Understanding hypocrisy as something enacted rather than inherent naturally invites a broader theoretical framework. One that focuses not on structural contradiction alone but on how meaning, identity, and legitimacy are continually performed in practice. This is where the concept of performativity, as reviewed by Gond et al. (2016), becomes useful. Rather than offering a single definition, Gond et al. map out multiple strands of performativity theory. Each highlighting a different way in which speech, action, and institutional life are made real through performance. From *Austinian performativity*, which focuses on how language accomplishes action, to *Butlerian performativity*, which sees identity as continuously constituted through repeated behaviors, these perspectives help us see organizational realities as accomplished in action, not merely expressed. Meanwhile, *Barad's posthumanist* performativity pushes this further by highlighting the material-discursive entanglement of organizational life: that meaning is not produced by discourse alone, but also through interactions with technologies, bodies, and

physical infrastructures. In this view, inconsistency or contradiction is not merely a failure of alignment but something that is constantly being negotiated through the act of organizing.

Methodology

The following section outlines the study's methodology, beginning with the research design, followed by the case study setting and the methods of data collection and analysis. The section concludes with ethical considerations and study limitations.

Research Design

The research is conducted through a qualitative study aimed at understanding the role consultants play in supporting their clients with the DMA under the CSRD. A qualitative research design is appropriate in this context, as suggested by Silverman (2022), as it enables an in-depth exploration of a specific phenomenon. The study seeks to examine the consultants' influence on client reporting and the strategies they employ to ensure compliance with the regulation, which justifies the use of a qualitative approach. The study involves interviews with various sustainability consultants from different consulting firms to gain insights into their roles throughout the DMA process. To analyze the empirical data, a grounded theory approach has been applied. The rationale for this choice is supported by Silverman (2022) and Martin and Turner (1986), who argue that grounded theory is particularly effective in qualitative research. This method has enabled the processing of large volumes of data and the identification of recurring patterns in our findings. These patterns were then used to generate codes and themes, which subsequently informed the development of our empirical findings.

Setting of the Study

Regulatory Background : *CSRD, ESRS & Double Materiality Assessment*

The CSRD is a regulatory framework introduced by the European Union (EU) to enhance the quality, consistency, and transparency of corporate sustainability disclosures (Commission Delegated Regulation, 2023/2772). Replacing the Non-Financial Reporting Directive (NFRD), the CSRD mandates that large companies and listed SMEs report on ESG matters using a standardized and verifiable format. The directive applies from the 2024 reporting year for large public-interest entities, with phased implementation for other firms. One of the most critical components of CSRD is Double Materiality, which assesses both impact materiality and financial materiality. This dual perspective ensures comprehensive sustainability reporting, making DMA a fundamental part of CSRD compliance (Commission Delegated Regulation, 2023/2772)

The European Sustainability Reporting Standards (ESRS) were introduced by the EU to put the CSRD into practice. To support compliance with the ESRS, a set of detailed guidelines and frameworks was developed by the European Financial Reporting Advisory Group (EFRAG) to help companies report their impact on the ESG factors (Commission Delegated Regulation, 2023/2772). The aim is to make sustainability information more comparable, credible, and useful for decision-making across industries. According to Commission Delegated Regulation (2023/2772), a key principle of the ESRS is Double Materiality, which requires companies to report both how sustainability issues affect their business (financial materiality) and how their business impacts society and the environment (impact materiality). A diagram illustrating the concept is included in *Appendix 1*.

DMA Process

According to EFRAG (2024), the ESRS do not prescribe a fixed method for how the DMA should be carried out. This flexibility exists because no single approach can suit all types of businesses, structures, or operational contexts. Therefore, each organisation is expected to design a process that fits its unique situation, taking into account its specific activities, structure, and the level of depth needed in the assessment. In line with the ESRS, EFRAG has developed, typically *four key steps* for the DMA process as seen in *Appendix 2*. According to EFRAG (2024) *First,* companies need to understand the context by collecting information about their business, value chain, and stakeholders. This involves knowledge sharing to highlight the importance of the assessment, mapping operations and relationships, and engaging stakeholders to capture diverse perspectives. *Second,* companies identify actual and potential impacts, risks, and opportunities (IROs) across ESG areas. This step helps uncover where the company has an impact or is exposed to sustainability-related risks. *Third,* companies assess and determine which of these IROs are material, applying criteria such as severity, likelihood, and financial impact. This step brings together both impact materiality (how the company affects people and the environment) and financial materiality (how sustainability issues affect the company's financial situation). Finally, in the *fourth step*, companies report and validate their findings, ensuring the results are accurate, aligned with ESRS disclosure requirements, and clearly linked to their business strategy (EFRAG, 2024). These are the same steps that consultants follow when helping clients carry out their DMA.

Despite the introduction of a mandatory regulation, CSRD remains an evolving framework (Mezzanotte, 2023). Many companies have found the regulation extensive, complex, and difficult to comply with. In response to these implementation challenges, the European Commission has proposed the Omnibus Proposal, a reform package designed to adjust the CSRD's timeline and simplify certain disclosure requirements to reduce complexity and improve clarity (European Commission, 2025). Under this proposal, companies with fewer than 1,000 employees and less than €50 million in turnover would fall outside the scope of the CSRD. It also seeks to protect SMEs from excessive sustainability information requests from larger

companies when they are part of the value chain. This evolving regulatory environment continues to create uncertainty for companies as they try to adapt to shifting reporting obligations (European Commission, 2025).

Data Collection

The data for this study was collected through interviews with consultants from various consulting firms across the Nordic region. These interviews, conducted digitally via Microsoft Teams over the course of two months, served as the primary data collection method. The interviewees included a diverse group of professionals ranging from junior consultants to senior sustainability consultants and even CEOs of consulting firms. The variation in experience and geographic location was intentional to ensure a cross-organizational and cross-country understanding of the topic. Interviews are a widely used qualitative research method, as they provide in-depth insights into participants' behaviors and motivations. As argued by Silverman (2022) and Kvale (2006), interviews are particularly valuable when the aim is to understand the reasoning behind actors' actions, which justifies the selection for this study. Semi-structured interviews were employed, guided by fifthteen broad, open-ended questions that often led to follow-up questions. This approach aligns with Silverman's (2022), reasoning that semi-structured interviews allow for greater flexibility and a broader scope of discussion. The open-ended nature of the questions enabled participants to express their thoughts freely, offering rich, qualitative data. Mcintosh and Morse (2015), also support the use of semi-structured interviews, emphasizing their balance of structure and flexibility, which enables respondents to elaborate while allowing the interviewer to guide the conversation effectively.

The interviews provided valuable insights into how consultants perceive working with DMA, their roles in sustainability reporting and their personal motivations for working in this field. All interviews were transcribed and coded to identify patterns relevant to the empirical findings and discussion sections. A total of 21 interviews were conducted between February and April 2025, list of consultants interviewed is provided in the *Appendix 3*. Given the depth of the research topic, this number is deemed sufficient, especially considering the range of experience among respondents (Silverman, 2022). The online format was chosen due to time and distance limitations, as well as the high workload of consultants during the peak season for sustainability reporting (Keen et al., 2022). A snowball sampling approach as suggested by Silverman (2022), for qualitative research was adopted to identify additional interviewees. Initial participants recommended other relevant professionals, allowing the sample to grow organically. Prior to participation, all respondents received a consent form *Appendix 4* outlining the purpose of the research and their rights. To comply with GDPR and ensure anonymity, all names and identifying details were anonymized, as explicitly stated in the consent form.

Data Analysis

The interview data collected were analyzed in three distinct phases, following an approach inspired by Gioia et al (2012). Their method offers a structured framework for inductive qualitative research, allowing researchers to move systematically from raw data to theoretical insight while remaining grounded in participants' lived experiences. This approach suited the aims of our study, as it supports the development of concepts that emerge directly from the empirical material. The process began with conducting interviews, which were recorded for the purpose of transcription. The transcription process followed a two-step procedure. First, an automated transcript was generated using Microsoft Word Online. This was then thoroughly reviewed by both authors to correct any errors. Additionally, all direct quotes used in the empirical section were transcribed manually by the authors to ensure accurate representation of the interviewees' statements. Following transcription, the data was coded and categorized, laying the groundwork for the final analysis (Silverman, 2022; Martin & Turner, 1986).

Transcription and coding were carried out continuously, in parallel with the ongoing interviews. Drawing on principles of grounded theory from Silverman (2022) and Martin and Turner (1986), the initial coding was conducted line by line, allowing us to move iteratively between the data and the emerging analysis. Even during the interviews, recurring patterns began to emerge. The first set of codes consisted of direct phrases and sentences from participants, compiled systematically in an Excel spreadsheet. This initial step helped us identify frequently mentioned elements across different interviews. These preliminary codes were then grouped into broader, more abstract categories that we refer to as second-level codes based on conceptual similarities. Given the wide scope of our research topic, the result was a large set of thematic codes, all relevant to the consultant's role. Some of these codes such as *collaboration*, *knowledge sharing*, *ownership*, *uncertainty*, *validation* and *stakeholder engagement*, were particularly extensive and analytically rich.

At this stage, the volume and breadth of codes initially felt overwhelming. This aligns with Martin and Turner's (1986), observation that early stages of grounded analysis often appear chaotic, as theoretical coherence only begins to emerge through repeated comparison and refinement. As we revisited the codes and continued to engage with the data, clearer patterns began to emerge. We identified overarching conceptual categories that captured nuanced differences and similarities in how consultants operate across various organizational contexts. This more abstract phase of analysis led to the development of three thematic categories: Client-led approach, Consultant-led approach and Collaborative approach, which are now presented in our findings.

These categories not only emerged from empirical data but also contribute to theoretical discussions within the field of organizational and management studies, offering a refined understanding of the diverse roles consultants play. The defined categories revealed

inconsistencies in the consultants' discourse and actions, shedding light on how these are enacted in practice. This highlighted similarities with theories of hypocrisy and performativity, providing a suitable framework for analyzing how sustainability reporting is facilitated by consultants into practice. These theories helped us understand and explain how consultants interact with their clients to ensure compliance with the DMA. This analytical process led to a rich discussion, which ultimately enabled us to answer the research question of the study.

Use of LLMs

During the writing phase of the thesis, Large Language Models (LLMs) were used to improve the quality of the research process. ChatGPT was the main LLM tool used. The LLMs were especially useful for organizing the structure of the research and improving the coherence and language of the written text. They helped in making the text clearer, more consistent, and grammatically correct. However, since AI-generated content can sometimes be inaccurate, we carefully reviewed all information provided by the LLMs. Any sources mentioned by the AI were double-checked to ensure accuracy and relevance. This review process was important for maintaining the academic integrity of the thesis.

Limitation and Ethical Aspect

This study has several limitations. First, it is geographically limited to the Nordic region due to the availability of networks for conducting interviews. As a result, the findings may not fully reflect variations in the consultant role in DMA across different geographical or regulatory contexts. Second, the study does not focus on a specific industry. Since the interviewees are consultants working across multiple sectors, it was not possible to explore industry-specific challenges, regulations, or best practices. Third, the research captures only the consultants' perspectives and does not include direct input from their clients. This may limit the comprehensiveness of the perspectives gathered. Lastly, interviews were the sole method of data collection, and no observational data was incorporated. This restricts the ability to triangulate findings through other qualitative methods, such as field observations, which could have provided richer context.

From an ethical standpoint, several measures were taken to ensure responsible research conduct. Interviews were conducted only after obtaining informed consent from each participant. As Silverman (2022) emphasizes, informed consent is a key ethical requirement in qualitative research. Participants were clearly informed about the study's purpose, their role in it, the voluntary nature of their participation, and their right to withdraw at any time. Consent forms were signed and documented appropriately to ensure transparency and accountability. Confidentiality and anonymity were strictly maintained throughout the study. The identities of the consultants and their respective firms were not disclosed. This approach helped avoid potential conflicts of interest (Silverman, 2022) by anonymizing the participants the study

encouraged open and honest reflections, free from concerns about organizational repercussions. Given that the study involved consultants from various firms, an additional ethical concern was the handling of data across different consulting firms. Care was taken to ensure that information shared by one consultant could not be linked to another consulting firm. Consultant identifiers were anonymized and strict boundaries were maintained between datasets to avoid any risk of disclosure.

Empirical Findings

The findings reveal different consultant roles shaping the client-consultant relationship in DMA under CSRD.These roles are reflected through three distinct approaches, the client-led approach where engages consultants only for validation, the consultant-led approach where the consultant is responsible for managing the entire DMA process and the collaborative approach which involves continuous cooperation between the client and the consultant, throughout the assessment. Although all three approaches follow ESRS methodology in doing DMA, they vary significantly in terms of process dynamics, the degree of involvement from each party and the practical implementation across different clients' organizational contexts. In the following section, each approach will be examined in detail.

Client - Led Approach

In the client-led approach, the primary responsibility for conducting the DMA lies with the client. According to the consultants, their role is limited to the final phase, offering validation and assurance on what the client has already developed. Clients typically manage the value chain mapping, stakeholder engagement, and identification of impacts, risks, and opportunities internally. The consultant, in this model, functions more as a verifier than a facilitator, checking whether the process and results align with regulatory requirements. As Consultant P explains,

> Assurance is… they [companies] give us a number and we just say if this number is right or wrong, the calculation methodology is right or wrong. The approach that they have followed is right or wrong. The numbers are reconciling, so we accept this as a legitimate document…. Assurance's approach is that they have followed is right or wrong. That's it.

This shows that consultants in this approach offer technical rather than strategic guidance, functioning more as validators than facilitators. It *demonstrates that the process is clearly client-led,* where consultants are only involved at the end to determine whether what the client has done is right or wrong, based on the document they receive the consultant role is more reactive than proactive. Furthermore, this also reflects the client-led approach typically adopted by organizations that already possess internal sustainability expertise and have a well-established understanding of the ESRS regulatory framework. However, it remains relatively uncommon, not only because of the level of in-house knowledge required but also due to the time-consuming

nature of the process. Consultants emphasized that most clients, under a new and evolving CSRD regulatory landscape, tend to prefer a more guided approach. Consultant I summarized this trend:

> It's like insecurities… They want someone, some external expert or support who can help them in the process. And I definitely understand… there were so many new changes.

This highlights that, despite having internal expertise, the uncertainty caused by new regulations makes clients seek external validation. They tend to lean on consultants because that provides a sense of security.

The client-led model offers notable benefits. It empowers organizations to build internal capacity and encourage a deeper understanding of their sustainability impacts, risks, and opportunities. Consultant S emphasizes the value of this internal engagement:

> The reason for doing the whole thing is to make things different… you need to build competence and knowledge within people, and they should take ownership of their work.

Moreover, consultants note that involving external consultants, even in a limited validation role, adds a layer of *legitimacy,* helping clients gain confidence in the robustness of their process.

> That's why they hire reputed consultants… they really feel like, OK, this is something that we need to consider, as they trust us. (Consultant P)

This shows that even though the consultant's role is reactive, it carries significant weight, as external assurance helps the client look more credible and legitimate. This kind of legitimacy is very useful, as it helps the client show that they are being transparent and serious about integrating sustainability into their business operation. Consultants also highlight that this approach helps clients retain ownership and control over the DMA process, as consultants are not involved in the earlier phases. However, this also creates challenges at the validation stage, particularly regarding the quality and depth of the client's analysis. Consultant H reflects on this limitation:

> When we're just validating the double materiality assessment… we are not sure that the level is right, that we have really looked all the way to raw material extraction to the end of life of the product, so we lose a little bit.

This highlights that, without early involvement, consultants face uncertainty about the quality and scope of the data, especially in assessing whether the full value chain has been properly considered. To address these gaps, consultants often conduct additional workshops, making the validation process more rigorous and time-intensive.

> Clients that want to do most of it themselves, we had several workshops, more than with other clients, just to discuss all the topics one by one… The validation process is more thorough. (Consultant H)

Thus, in a client-led approach, consultants are not deeply involved throughout the process, they only step in at the end to review and validate what the client has already done. Because of this, their role is reactive rather than proactive, but still holds value as it *provides external assurance and legitimacy* to clients. While it empowers clients to lead and develop internal sustainability competence, it also introduces risks. If the DMA is approached purely as a compliance exercise, without integrating the findings into strategy and operations, it risks becoming a box-ticking process. Therefore technically, the real value of this approach depends on whether clients are willing to move beyond compliance and act on the outcomes they have generated.

Consultant - Led Approach

In the Consultant-Led approach, consultants take on more responsibility and ownership of the process than the client. They begin by understanding the client's needs to better support the execution of the task and ensure alignment with regulatory requirements.

> ...have a start-up meeting with the customer and kind of set the plan ahead and plan who's going to be involved, who's the contact person... so it's kind of an initial phase where you plan for the project and decide the hours needed for the project. (Consultant O)

This shows that the client primarily purchases the service and provides information as needed, while the consultant evaluates how deeply they want the client to be involved and structures their support accordingly. Furthermore, in this approach consultants also mentioned that they identify and assess both impact materiality and financial materiality on behalf of the client, often providing a tailored list of material impacts.

> We have provided material topics for the client and identified gaps they need to address to become more sustainable. Then we provide a readiness assessment outlining how they can move forward. (Consultant P)

This illustrates how consultants simplify the process by delivering pre-defined materials, reducing the client's need to engage deeply with their own business impacts. Upon completion of the process, the consultants highlighted that they engage with the client primarily to validate the accuracy of the results. This reflects a structure where consultants perform the majority of the work, seeking client input only at the end to verify results. However, this can result in clients not fully understanding the value or depth of the DMA process. Despite this, consultants often emphasize their intentions to drive change. As Consultant K states:

> I have this need to help to change things for the better, and I thought that being a consultant would give me a chance to do that, to help, to work for a better world, for a better environment.

This highlights a *disconnection between intentions and actions*. While consultants aim to drive change, the service is often delivered as a package, reducing the process to a transactional engagement. Nevertheless, the consultant-led approach is also seen as helpful in reducing

uncertainty around new regulations, especially for companies with no prior DMA experience. Consultants reported that many companies feel overwhelmed by the complexity of the new directives.

> ...I think that it's a completely new framework where there are a lot of rules to it. So it's very complex and there are so many different ways of understanding the directives. (Consultant D)

In this context, when clients are uncertain, consultants play a vital role by positioning themselves as experts, interpreting the legislation, translating it into practical steps, and providing structured guidance throughout the process.

> We have teams [consultants] working on different topics , the team that interprets the law and develops materials and processes for us. We also offer a service where we track all new legislation and regulations, interpret what they mean, and provide that as a service clients can purchase. (Consultant E)

This shows how consultants respond to client uncertainty by translating complex legal texts into clear, practical guidance, which they then offer as a service. This support provides reassures to companies, helping them navigate compliance with greater clarity and confidence. While also creating business opportunities for the consultants. Furthermore, the consultant-led model is notably efficiency-oriented and is the most commonly used. Consultants emphasize that DMA is time-intensive and resource-heavy, which can be a constraint for many companies. As Consultant D observed:

> I think most of the time they [client's] have very little time to conduct the DMA. They have different work and they are very unfamiliar with the process of making or conducting the DMA.

This shows by outsourcing the task to consultants, companies reduce their internal workload and avoid interrupting daily business operations. Further it was confirmed by consultants, that their ability to operate in parallel with ongoing business operations ensures that CSRD compliance efforts do not interfere with daily operation.

> It does not affect their [client's] processes of developing a business, so it is like a third-party thing that always goes in parallel… no process will be stopped while the CSRD or sustainability things are going on. (Consultant P)

This reveals how the parallel execution of sustainability assessments prevents disruption to the core business, making the approach efficient. However, this also leads to sustainability efforts remaining externalized and handled by consultants, while the core business practices continue being unaffected. This separation reduces the potential for sustainability to be meaningfully integrated into strategic decision-making. As a result, the transformative intention of the CSRD will be undermined, as sustainability activities are isolated from the company's real operational and strategic landscape. Additionally, consultants emphasized that deeper integration of

sustainability often lies beyond their mandate. They provide support through add-on services, but integration is not part of the standard DMA process. As consultant F mentions:

> When we conduct the double materiality assessment, it's typically not within our role to go beyond that. We would, if they paid for it, but that wouldn't be part of a double materiality assessment project. It's not our role to say, now you should do this. That moves into strategy.

It reflects that these separately packaged services often lead clients to perceive DMA as a compliance tool, disconnected from strategic thinking. In line with this, some consultants also raised concerns and criticized others for their tendency to take full control of the process, as this can prevent clients from fully understanding the value of the DMA.

> ...a classic consultancy mistake is to do everything. Because then you get all the hours… But what you give them is something read and then put into the drawer and never used. (Consultant M)

This shows that when clients are not engaged in the process, the output often becomes a static report with little operational relevance. Other consultants emphasize that integrating the DMA into the business strategy is ultimately the client's responsibility, the consultant's role is concluded once their recommendations have been provided. This underlines the limited influence consultants have in embedding DMA into strategic business decisions. Despite their stated motivations, as Consultant Q expresses a deeper motivation behind their work:

> I think that's such a privilege to be able to make a living doing stuff like that and change business for the better.

This illustrates a *contradiction*.While consultants articulate a desire to drive change, they step back from taking concrete action, framing their role as limited to advisory or separate services. Additionally in the consultant-led model, control of the process lies primarily with the consultant, creating client dependency and limiting internal ownership.

> Since I have been working with DMA's where I've been involved from the start, I think I have the ability to control… (Consultant O)

This highlights and confirms that consultants manage the process end-to-end, *making it a consultant-led approach,* while clients often lack a deep understanding of the DMA and its strategic value. Because of clients' limited involvement, it weakens internal ownership and reinforces the view of the DMA as merely an administrative task. Consultant L observed:

> I think a lot of companies that just receive the DMA report, they don't really know what to do with it, they just know that an auditor needs to look at it.

This highlights how a lack of active participation can reduce the DMA to a checklist item, rather than a tool for informed, strategic decision making. Interestingly even when clients lack full

control and ownership of the process, consultants mention they still rely heavily on client input when it comes to financial materiality. While consultants may propose potential risks and opportunities, it is ultimately the client who reviews the findings and decides what to retain, add, or exclude in the DMA report. As Consultant O highlights:

> But when it comes to the financial side, the company has a lot more to contribute, things we might not have seen… Usually, we present what we've identified, and then they review it and say, 'You've missed this one,' or 'We want to add this,' or 'This isn't relevant, remove that.

This reflects how clients still influence the final outcome, even when they are not deeply involved in the process and this is based on the consultant's belief that clients have deeper insights into their own financial context. Consultants also described mixed responses from clients following the uncertainty created by the Omnibus proposal, which extended the scope of reporting and made it voluntary for some companies.

> It's very different. Some clients want to stop. Some clients say we want to continue anyway. So it's kind of dependent on the culture in the company. (Consultant K)

Some clients responded negatively that they will stop complying with DMA; it could imply from limited understanding of the strategic value of conducting DMA as they were not deeply involved in the process.

> A lot of the potential clients out there, the people that I was gonna work with in the future, they're not as inclined to reach out and say, hey, can you help us out with this DMA because now they don't have to comply. (Consultant Q)

This indicates that for many clients, working with consultants is driven by compliance, not strategic engagement. In contrast, consultants mentioned some resonated positively, where clients wanted to engage with the directives and wanted to continue voluntarily reporting.

> I would say they are ambitious with sustainability matters… We have some companies that don't even have to comply, but they see the value in it and they want to be, you know, compatible and maybe they have to compete in the market that do have to comply. (Consultant E)

This reflects that some clients not only recognize the strategic value of the DMA but also demonstrate a strong commitment to sustainability. These varied responses suggest that, even within consultant-led processes where the client has limited investment, clients may still integrate the DMA into their broader business strategy. This indicates that successful integration depends less on the structure of the approach and more on the client's sustainability ambitions and expectations.

Thus, compared to the client-led approach, the consultant-led model offers a more standardized and time-efficient process, with consultants taking control and clients adopting a more passive role. While the client-led model encourages deep engagement, ownership, and organizational learning, it also demands significant time and internal resources. In contrast, the consultant-led approach appeals to be time-efficient for companies by providing a streamlined, expert-driven process, but it risks DMA being a procedural formality. In this model, consultants manage the assessment from start to finish, often resulting in limited client involvement and weaker integration of sustainability into core business strategy. Although consultants may express a desire to drive meaningful change, their role often remains confined to advisory functions, revealing a *gap between intention and execution*. Ultimately, the success of the consultant-led approach depends less on its structure and more on the client's commitment to engaging with the DMA beyond regulatory compliance.

Collaborative Approach

In the collaborative approach, the consultant emphasizes active partnership between the consultant and client, where the consultant supports and guides rather than solely executing the DMA on the client's behalf. This approach typically begins with structured workshops or training sessions, designed to equip clients with essential knowledge about the regulatory context.

> ..... We start with a general training on CSRD, what it is, what the ESRS standards are, how to do a materiality assessment, what needs to be reported, and what the EU Green Deal involves. We always begin with an introduction. (Consultant L)

This shows that consultants help clients understand and clarify complex regulatory requirements, while also building a shared foundation of understanding. As a result, both the consultant and the client start the DMA process with greater alignment, clarity, and confidence. Additionally, in the collaborative approach, the consultant's role shifts from executing tasks to facilitating and supporting the client's understanding of the DMA and related decision-making. Instead of delivering a ready-made solution, consultants guide clients in identifying their own impacts, risks, and opportunities. Consultant S highlights this process, explaining:

> ...material identifying is something they have to continue working on on their own. We put a lot on them because if we did everything, they wouldn't grow... The focus is not just making this a report process, but also involving them enough so that people learn and engage.

This *reflects working collaboratively* where consultants provide the framework and clients are encouraged to create their own lists based on what they consider relevant, along with the reasoning behind their choices. This promotes deeper engagement with the materiality process and enhances internal understanding of the organization's impacts. However, consultants highlighting clients' active involvement sometimes leads them to mistakenly identify too many material topics. Consultants then step in to help refine and prioritize, focusing attention on the

most impactful areas. Additionally, consultants observe that companies often seek to emphasize their positive impacts without realizing that many of these actions are merely efforts to mitigate harm.

> As a company, you want to focus on the positive impacts you have. But a lot of the positive impacts that companies usually want to identify are actually just about mitigating the negative. So you're really just doing less harm, rather than creating something that can truly be classified as positive. (Consultant E)

This highlights a common challenge faced by clients, they either get lost in irrelevant details or treat all issues as equally material, often focusing more on showcasing positive impacts. In such moments, consultants emphasize that their guidance becomes crucial in helping clients navigate complexity and sharpen their focus. However, during the validation stage, the consultant highlighted that both consultant and client work together to ensure and validate the accuracy of the results. Therefore, a collaborative approach strikes a balance between giving clients autonomy and ensuring they receive timely, targeted support when needed. Additionally, the collaborative approach shares ownership between the client and the consultant. As the consultants mentioned that they prepare the key questions and help the client choose the relevant stakeholder, the client is actively involved in the interaction process.

> We assure that they [clients] understand the stakeholder dialogue…. We also give them questions to use based on the whole context and the value chain, so that is always specific for a company ….. they also work a lot themselves, but we give them the framework. (Consultant S)

This reflects clients taking ownership of the process, which enables them to gain a deeper understanding of their value chain and stakeholder expectations. These insights can then be integrated into their business practices. As clients become more engaged and start to better understand their own operations, they begin to initiate changes, demonstrating that shared ownership encourages actionable steps toward sustainability and regulatory compliance. However, it is important to recognize the practical demands of this approach. True collaboration requires significant time, capacity and coordination. Consultant highlights these elements might not always be readily available.

> So then having capacity is critical. They need to be involved, but sometimes it's not possible because they don't have the skills, they don't have the time. (Consultant B)

This highlights a real *tension between the ideals of collaboration and what is actually feasible for clients*. While consultants mentioned they encourage active involvement, they must also remain realistic about clients' capacities.

> But if they don't have the capacity, then I think it's much better to ask someone [a consultant] to help them out, but still include them in each step, because I don't believe in only a consultancy product. (consultant B)

This illustrates how consultants must strike a careful balance, supporting clients while acknowledging limitations such as time, skills, or resources. When these practical constraints are underestimated, the process may seem collaborative on the surface, but a deeper level of engagement is necessary for meaningful change; otherwise, change may not truly occur. Furthermore, collaborative methods are more likely to support the integration of sustainability into core business strategy. After jointly conducting the DMA and reviewing the results, clients begin to understand its strategic value, rather than viewing it solely as a regulatory burden. According to consultants, many companies initially perceive DMA as a compliance task, but over time, they start to recognize its potential for guiding strategic development and enhancing competitive advantage.

> ..most of the time in the beginning, they see it as a compliance issue. But then towards the end they can also see the perks with it and try to integrate it with the strategy.. (Consultant D)

This implies that initially perceiving DMA as merely a compliance burden, the client, through active participation, comes to understand its true value and the various impact areas within their business. This shift in perspective transforms the client's view, seeing sustainability not just as a requirement but as a strategic business advantage, driving meaningful changes in their operations. Furthermore, what sets the collaborative approach apart is its ability to promote genuine client engagement, even in the uncertainty of omnibus proposals. It is effective because it is built on strong relationships between consultants and clients, formed by working closely together. These strong connections and collaboration not only promote trust but also enable consultants to influence decision-making. A strong consultant-client relationship appears to encourage continued engagement. Consultant Q expressed:

> I would say a lot of my clients actually and that's super fortunate, we have a really good relationship. They're continuing with DMA; they're also prioritizing more on strategy.

This suggests that when clients understand the value of DMA, they are more likely to remain engaged and comply with regulations, even when not strictly required. It also indicates that clients follow advice not just because they must, but because they trust and respect their consultant’s guidance. Another way this approach is keeping clients engaged during uncertain times is by focusing on bigger strategic goals. Consultant have emphasized that, with widespread layoffs occurring across consulting firms.

> a lot of companies and a lot of consultancies are firing... we saw a lot of people getting fired... we'll see the same thing at the end of March…(Consultant Q)

This highlights the pressure to maintain ongoing client engagement has intensified. In response, consultants are not only emphasizing compliance but also expanding their roles into strategic advisory work. Consultants reflected this shift, stating:

> I really hope to do some strategy, so I still want to focus on strategy initiatives. Climate change isn't going anywhere. (Consultant M)

This approach highlights how consultants, even in times of uncertainty, are encouraging clients to focus on long-term goals, especially by suggesting sustainability strategies. By getting clients to think about these goals, consultants keep their business steady in uncertain times, ensuring they continue to work together and get future business.

Thus, in comparison to the consultant-led and client-led approaches, the collaborative approach places a stronger emphasis on shared responsibility and active partnership throughout the process. While the client-led approach gives primary ownership to the client, with consultants stepping in primarily during the validation stage, and the consultant-led approach centralizes decision-making with the consultant, the collaborative model balances both roles. In a collaborative approach clients are guided to identify their own material topics with structured support, encouraging learning and engagement rather than dependency. Notably, it was interesting to observe that while the degree of involvement varies across the three approaches, the final validation phase remains consistent, across client-led, consultant-led, and collaborative models, both consultant and client ultimately share responsibility for confirming materiality outcomes. Among the three, the collaborative approach stands out for its ability to not only ensure compliance but also support long-term integration of sustainability into core business strategy. By creating space for both support and ownership, this approach helps clients move beyond regulatory checklists toward meaningful, strategic engagement with sustainability.

Approach	Key Focus	Client's Role	Consultant's Role	Engagement Level
Client-Led	Internal ownership and compliance focused	Full ownership of the process, validation at the end	Validation, external assurance	High internal, Low external
Consultant-Led	Efficiency and expertise-driven	Minimal involvement, mainly reviewing outcomes	Managing the entire process, providing pre-defined materials	Low internal, High external
Collaborative	Shared responsibility, active partnership	Active involvement in identification, refining, and decision-making	Guiding, training, facilitating, and supporting decision-making	Balanced internal and external

Figure 1. Overview of Approaches

Discussion

The empirical findings provide useful insights into how consultants facilitate sustainability reporting under the CSRD. To answer the research question, this section analyzes the role of consultants through the lenses of organizational hypocrisy (Brunsson, 1993) and performativity (Gond et al., 2016). Three distinct approaches emerged in the data, each reflecting a different consultant-client relationship. Despite differences in how the work is carried out, all approaches

result in a similar outcome of producing formal reports that demonstrate compliance. As shown in the empirical findings, the variation lies in the practices and pathways used to reach that output. Yet, across all approaches, a common pattern is observed. Each approach masks tensions between stated sustainability intentions and actual practices. This reflects what Brunsson (1993) describes as organizational hypocrisy: the disconnection between talk, decisions, and actions. However, this study goes further by showing that hypocrisy is not only managed, but also actively performed. This section will therefore highlight three ways in which hypocrisy is being performed through consultants' role in a lens of performativity theory by Gond et al (2016).

Performing Hypocrisy

Performing hypocrisy through validation

In the client-led approach, the performance of hypocrisy is visible in how consultants are engaged for validation. Which is a final-stage where the consultant's intervention is intended to assure alignment with regulatory demands. The performance lies not in the actions of doing the DMA, but in the validation ritual that symbolically affirms its legitimacy. While the client carries out the technical and procedural tasks, the consultant’s presence at the end provides confirmation that the outcome appears compliant and rational regardless of the intentions or internal inconsistencies within the client's process. As shown in the empirical findings, when clients conduct the DMA themselves, they do so with limited external challenge or critical reflection. Consultants acting as validators, are expected to confirm the adequacy of what has already been done, rather than assess its depth or strategic value. This creates the impression of meaningful engagement with sustainability, while in practice the DMA is treated as a compliance exercise. This is a clear form of hypocrisy exemplified by Brunsson (1993), who argues that organizations strategically separate talk, decisions, and actions to maintain legitimacy. In this case there is a disconnection between the intended purpose of DMA, which is to build a deep stakeholder-informed understanding of sustainability impacts and how it is reduced to a regulatory checkbox. The ambitions expressed in the validated report do not reflect actual change or commitment within the organization. Hypocrisy here is not an unintended side effect, it is produced and sustained through the structure of the process itself. Drawing on Gond et al. (2016), client led approach illustrates how organizational behaviors are made real through performativity. Hypocrisy here is not a hidden flaw but an enacted outcome. The consultant’s validation is a performative act. It resembles what Gond et al (2016) describes as sociomaterial performativity through Baradian performativity where organizational routines, tools, and practices do not merely reflect reality but actively help construct it. As shown in client-led approach, the consultant's act of validation is structured through familiar routines such as DMA report reviews, reconciliation checks, and formal confirmations which materialize the appearance of regulatory compliance and credibility. These routines serve not only as technical assessments but as symbolic performances. Thus, client produces hypocrisy while consultant performs hypocrisy by legitimizing it through validation act.

Performing hypocrisy through transformative claims and standardized solutions

In a consultant-led approach performance is done in a multiple way compared to the client-led approach. Consultants take ownership of the DMA process, designing, conducting, and delivering much of the work with minimal input from the client. What is presented in this model is not just a professional service, but a narrative of transformation. Consultants frame their role as strategic and impactful, describing their mission as "*helping organizations move forward*" or "*changing things for the better*." These statements cast the consultant's role in transformative, strategic terms, suggesting a commitment to embedding sustainability into the core of business practice. However, as shown in the empirical findings, what is actually delivered is a standardized, pre-packaged DMA report with limited client engagement. The process prioritizes speed, budget and minimal disruption of client operation over genuine engagement or learning. The result is a disconnect between the transformative language used by consultants and the practical, technical output they deliver. This reflects a clear case of organizational hypocrisy by Brunsson (1993), where talk, decisions, and actions are misaligned. Consultants speak the language of change, but the reality is one of compliance, routine, serviced based and minimal strategic depth. This hypocrisy is not simply present, it is performed. Its performance is combined in two ways. First is through validation meetings and the polish ready made report which function as symbolic rituals. These acts signal completion and credibility, reinforcing the idea that the consultant's role has added strategic value. This reflects what Gond et al.,(2016) described as sociomaterial performativity through Baradian performativity as similar to the client led approach discussed above consultants' routines, tools, and practices do not just reflect reality but actively help construct sustainability legitimacy. Second, when a consultant declares the DMA "*validated*" or *"complete,*" the speech act itself brings the reality into being. It produces an appearance of engagement and legitimacy. This reflects Austinian performativity as discussed by Gond et al. (2016), where language is not merely descriptive but performative in shaping social reality. Consultant's speech creates legitimacy and engagement that may not exist in practice. Together, these two layers of performance produce a form of legitimacy that is rooted in narrative, not transformation. Thus, consultants, in this approach, become both the producers and performers of hypocrisy by constructing a sustainability narrative. They stage a story of alignment and change, while delivering compliance and efficiency.

Performing hypocrisy through constructive collaboration

Compared to the client and consultant led approach, the collaborative approach is more complex, as the performance of hypocrisy involves both consultants and clients. In this approach, hypocrisy is not just about the mismatch between the report and reality, or about consultants' role in shaping appearances, it is co-produced. What emerges here is a form of collaborative hypocrisy, where the appearance of partnership hides unequal influence and limited real collaboration. From the outset, consultants frame the process around shared ownership, co-creation, and strategic dialogue, creating the impression that both parties are engaged in a

meaningful and transformative process. However, as shown in the empirical findings, this collaborative ideal is difficult to realize in practice. Clients often face time constraints, lack internal expertise, or are unfamiliar with the technicalities of sustainability reporting. As a result, consultants retain control over key stages of the DMA. Clients are typically involved in more procedural tasks, limiting their influence on strategic outcomes. This produces a clear form of organizational hypocrisy. In Brunsson, N (1993) interpretation, the discourse of equal partnership is not matched by the distribution of control and decision-making. This form of hypocrisy is not hidden but is actively enacted. Structured workshops, shared tools, and recurring meetings create visible signs of co-creation. According to Gond et al. (2016), this reflects Baradian performativity also referred to as socio-material performativity, where tools, processes and routines do not merely support collaboration but they enact it. These practices give form to the idea of partnership, even when deeper co-construction is limited. It doesn't mean consultants or clients lack sincerity. Rather, consulting is structured in a way that is shaped by business needs and external expectations. As a result, collaboration often appears to be shared, but in practice, it is still mostly led by the consultant.

Model	Hypocrisy Production	Hypocrisy Performance
Client - led	Client hypocrisy : through superficial DMA and limited critical reflection	Validation rituals: final checks, confirmations, and report sign-off
Consultant-led	Consultant hypocrisy: through mismatch between transformative claims and standardized outputs	Speech acts, Validation meetings and polished deliverables that declare change and completion
Collaborative-led	Both client and consultant hypocrisy: through unequal collaboration framed as partnership	Visible collaboration routines: workshops, templates, structured interactions

Figure 2: Conceptual model of consultant performative roles in DMA

Extending Brunsson's Theory of Organized Hypocrisy

This discussion critically engages with Nils Brunsson (1986;1993), theory of organized hypocrisy, which explains how organizations manage institutional contradictions by decoupling talk, decisions, and actions. According to Brunsson (1993), hypocrisy is primarily a strategic response and a way to maintain legitimacy when organizations face incompatible demands from different stakeholders. Hypocrisy, in this framing, is something that is managed, sustained, or even tolerated to allow organizations to function in complex environments. However, our study argues that such framing is limited for understanding how hypocrisy emerges. This is particular when operating in the context of sustainability reporting, especially when involving external consultants. Rather than viewing hypocrisy solely as something to be managed (Brunsson, 1993) our findings show that hypocrisy is also actively performed. It is brought into being through specific actions, language, and tools that make organizations appear aligned with sustainability

expectations even when meaningful internal change is lacking. Example In client led approach, the hypocrisy initiated by the client, who conducts DMA superficially. Yet it is the consultant who performs the hypocrisy through validation which publicly affirms the credibility process.This validation is not a neutral act. It is a performative endorsement that constructs the appearance of regulatory alignment when looking at a lens of performativity by Gond et al (2016). In this case Brunsson theory (1986:1993), can not fully explain this dynamic because it does not account for how external actors participate in enacting legitimacy on behalf of others. Another interesting example is the consultant-led approach, where performance is more complex. Consultants deliver pre-packaged DMA reports while describing their work in terms of having transformation change and impact. This creates a clear decoupling between talks and actions. According to Brunsson (1993) perspective, we might interpret this as an attempt of a consultant to justify or to recouple talk and actions. However our study shows that even these alignments are not about solving contradictions, they are part of performance hypocrisy itself. Through polished reports, final validation meetings consultants enact a version of reality where coherent appears to exist. Importantly the contradiction between the discourse and practice is not hidden, it is ritualized and repeated through consultants' routines. This reveals a performative dimension supported by Gond et al., (2016) that Brunsson's structural model does not fully explain.

Therefore, this study shows that hypocrisy is not only managed, it is performed. The distinction is essential to manage hypocrisy implies containment, decoupling or strategic avoidance (Brunsson, 1993). To perform hypocrisy is to create the illusion of alignment through visible, repeated acts whether it is validation, reporting rituals, or strategic framing. As Gond et al., (2016) suggest, organizational realities are not just described, they are made real through language, tools, and routines. By foregrounding this performative dimension, the study moves beyond the structural logic of Brunsson to offer a more dynamic, interactional account of how hypocrisy is produced. This perspective allows us to see not just why hypocrisy exists, but how it is staged, validated, and reproduced through everyday practices.

Contributions to Previous Studies

This thesis contributes to the literature on sustainability reporting by demonstrating that hypocrisy is not merely a risk to be managed but a recurring, performative feature of reporting practices. Across all three approaches, we have shown how hypocrisy is actively performed in different ways, despite leading to the same outcome which is compliance with the DMA. This challenges the dominant narrative that sustainability reports inherently reflect transparency, accountability or internal transformation. Donner and Bort (2024) supports this position by arguing that even with mandatory reporting, still organizations produce reports that lack depth and substantive engagement, indicating that such reports do not necessarily lead to meaningful internal change.This finding aligns with prior studies who raised concerns about the symbolic nature of sustainability reporting, often pointing to greenwashing and legitimacy seeking

behavior as central risks (Hedberg & Malmborg, 2003; Hahn & Lülfs, 2014). Extending this critique, Domingues et al., (2017) argue that the reporting frameworks themselves can be part of the problem. simultaneously driving and constraining organizational change. Their work shows how these frameworks can lead to compartmentalized and fragmented approaches that fail to address systemic sustainability issues. In doing so, these frameworks can institutionalize contradictions and enable the ongoing performance of hypocrisy within organizations. This reinforces the study's argument that hypocrisy is not only strategically enacted but also structurally enabled by the very mechanisms intended to promote accountability. Another key contribution of this study lies in unpacking the underexplored role of consultants in this dynamic. While prior research for example Domingues et al. (2017), acknowledges the increasing complexity of sustainability regulations and the resulting reliance on external expertise, this study goes further by analyzing how consultants act not only as compliance facilitators but also as influential agents who shape reporting practices and sustainability narratives. It supports current literature that positions consultants as intermediaries (Brès & Gond, 2014) and discreet change agents (Gond et al., 2024), revealing that their role extends well beyond technical support. Rather than simply facilitating compliance, consultants co-construct what sustainability work looks like in practice, making them among the central actors in the evolving field of corporate sustainability reporting.

Managerial Implication

The study offers several important implications for managers and consultants engaged in sustainability reporting particularly under the CSRD. First, it shows that when consultants are engaged primarily for final-stage validation, the DMA process can become a symbolic exercise. It produces the appearance of regulatory alignment and credibility, even if the underlying engagement lacks depth. Managers should therefore move beyond seeing consultants as validators and involve them more meaningfully throughout the DMA process to support organizational learning, stakeholder engagement, and strategic integration. However, increasing consultant involvement also brings risks. As shown in the study, deeper involvement can lead to more layered forms of hypocrisy where sustainability is performed through routines and language without being truly embedded. This makes it even harder to distinguish genuine engagement from symbolic compliance. It is therefore crucial that managers maintain internal ownership of the DMA process. Building in-house knowledge and strategic capacity can help organizations approach sustainability reporting as more than a compliance task, grounding it in their actual operations and business values. Second, consultants must recognize that their involvement is not merely technical but also performative. Their actions do not simply reflect sustainability work, they help construct the appearance of compliance and credibility. As such, consultants have the responsibility for ensuring that their services do not just reinforce legitimacy narratives, but support genuine sustainability engagement. Finally, both managers and consultants should recognize that performative alignment through validation rituals and polished reporting risks undermining the credibility of sustainability initiatives if not grounded in genuine

organizational change. As Domingues et al., (2017) point out, reporting frameworks can unintentionally promote superficial compliance by institutionalizing fragmented and procedural approaches. To avoid this, organizations must move beyond a box-ticking mentality and treat sustainability reporting as a strategic tool for aligning internal practices with external accountability expectation

Conclusion

This study set out to explore how consultants facilitate and shape sustainability reporting through the DMA, using the theoretical lenses of organizational hypocrisy (Brunsson, 1993) and performativity (Gond et al., 2016). The findings reveal three distinct approaches to consultant work. The client-led validation approach, the consultant-led delivery approach, and the collaborative co-creation approach. Each shows different dynamics in how sustainability is enacted, communicated, and legitimized compliance requirements. A central insight is that consultants do not merely provide technical expertise, they perform sustainability. In a client-led approach, validation becomes a symbolic act that confers credibility without altering internal practices. In a consultant-led approach, transformation is promised through strategic language, but what is delivered is often standardized and routine. In a collaborative approach, co-creation is enacted through shared tools and structured meetings, yet control remains largely with consultants following client practicle constraints. These insights show that hypocrisy is not only managed but actively performed through consulting routines and outputs. By extending Brunsson's theory with a performativity lens, this study offers a more practice-oriented understanding of how legitimacy is constructed. While Brunsson (1993), explains hypocrisy as a strategic separation of talk, decisions, and actions, this study shows how such separation is actively enacted through routines, tools and language. Consultants are not just responding to institutional contradictions, they help produce and sustain the appearance of alignment through validation rituals and reporting structures. This performative perspective provides a grounded explanation of how sustainability can appear credible even when deeper organizational change is limited. In doing so, the study contributes to a fuller understanding of sustainability reporting as a site of hypocrisy performance, shaped by both institutional pressures and consultant roles. While the study offers important insights, it is limited by its focus on the consultant perspective. Future research could incorporate client experiences and explore different industry and regulatory contexts to further investigate how sustainability related hypocrisy is produced and sustained in practice.

Acknowledgments

We would like to express our sincere gratitude to Andreas Diedrich and Ola Bergström at the School of Business, Economics and Law, University of Gothenburg, for their insightful guidance, constructive feedback, and continuous support throughout the process of writing our master's thesis. Their expertise and encouragement have been instrumental in shaping the direction and depth of our research. We are also deeply thankful to the consultants who participated in this study. Their openness, generosity with their time, and willingness to share their professional experiences provided us with invaluable insights. This study would not have been possible without their candid reflections and thoughtful contributions. Finally, we extend our appreciation to our peers, friends, and families who supported us during this academic journey. Their patience, motivation and understanding have been an essential source of strength throughout this process.

References

Borg, E., & Söderlund, J. (2014). Moving in, moving on: liminality practices in project-based work. *Employee Relations*, *36*(2), 182–197. https://doi.org/10.1108/ER-11-2012-0081

Brès, L., & Gond, J.-P. (2014). The visible hand of consultants in the construction of the markets for virtue: Translating issues, negotiating boundaries and enacting responsive regulations. *Human Relations (New York)*, *67*(11), 1347–1382. https://doi.org/10.1177/0018726713519278

Brunsson, N. (1986) Organizing for inconsistencies: On organizational conflict, depression and hypocrisy as substitutes for action. *Scandinavian Journal of Management Studies*, *2*(3), 165–185. https://doi.org/10.1016/0281-7527(86)90014-9

Brunsson, N., & Adler, N. (1989). *The organization of hypocrisy : talk, decisions, and actions in organizations*. Wiley.

Brunsson, N. (1993). Ideas and actions: Justification and hypocrisy as alternatives to control. *Accounting, Organizations and Society*, *18*(6), 489–506. https://doi.org/10.1016/0361-3682(93)90001-M

Cho, C. H., Laine, M., Roberts, R. W., & Rodrigue, M. (2015). Organized hypocrisy, organizational façades, and sustainability reporting. *Accounting, Organizations and Society*, *40*, 78–94. https://doi.org/10.1016/j.aos.2014.12.003

Chrusciel, D. (2004). Consultant as teacher or teacher as consultant: what is the relationship? *Leadership & Organization Development Journal*, *25*(8), 663–677. https://doi.org/10.1108/01437730410564997

Colwell, S. R., & Joshi, A. W. (2013). Corporate Ecological Responsiveness: Antecedent Effects of Institutional Pressure and Top Management Commitment and Their Impact on Organizational Performance. *Business Strategy and the Environment*, *22*(2), 73–91. https://doi.org/10.1002/bse.732

Czarniawska, B., & Mazza, C. (2003). Consulting as a Liminal Space. *Human Relations (New York)*, *56*(3), 267–290. https://doi.org/10.1177/0018726703056003612

Commission Delegated Regulation 2023/2772. Of 31 July 2023. Supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards. http://data.europa.eu/eli/reg_del/2023/2772/oj

Dienes, D., Sassen, R., & Fischer, J. (2016). What are the drivers of sustainability reporting? A systematic review. *Sustainability Accounting, Management and Policy Journal (Print)*, *7*(2), 154–189. https://doi.org/10.1108/SAMPJ-08-2014-0050

Domingues, A. R., Lozano, R., Ceulemans, K., & Ramos, T. B. (2017). Sustainability reporting in public sector organisations: Exploring the relation between the reporting process and organisational change management for sustainability. *Journal of Environmental Management*, *192*, 292–301. https://doi.org/10.1016/j.jenvman.2017.01.074

Donner, E. K., Meißner, A., & Bort, S. (2024). Moving from voluntary to mandatory sustainability reporting—Transparency in sustainable development goals (SDG) reporting: An analysis of Germany's largest MNCs. *Business Ethics, the Environment & Responsibility (Print)*. https://doi.org/10.1111/beer.12687

Dyllick, T., & Hockerts, K. (2002). Beyond the business case for corporate sustainability. *Business Strategy and the Environment*, *11*(2), 130–141. https://doi.org/10.1002/bse.323

EFRAG. (2024, May). EFRAG IG 1 Materiality Assessment . https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/IG%201%20Materiality%20Assessment_final.pdf

European Commission. (2025, February 26) "Commission Simplifies Rules on Sustainability and EU Investments, Delivering over €6 Billion in Administrative Relief." Finance, 26 Feb. 2025, https://finance.ec.europa.eu/document/download/161070f0-aca7-4b44-b20a-52bd879575bc_en?filename=proposal-directive-amending-accounting-audit-csrd-csddd-directives_en.pdf

Fincham, R. (1999). The Consultant-Client Relationship: Critical Perspectives on the Management of Organizational Change. *Journal of Management Studies*, *36*(3), 335–351. https://doi.org/10.1111/1467-6486.00139

Gioia, D. A., Corley, K. G., & Hamilton, A. L. (2012). Seeking qualitative rigor in inductive research. Organizational Research Methods, 16(1), 15–31. https://doi.org/10.1177/1094428112452151

Gond, J.-P., Cabantous, L., Harding, N., & Learmonth, M. (2016). What Do We Mean by Performativity in Organizational and Management Theory? The Uses and Abuses of Performativity. *International Journal of Management Reviews : IJMR*, *18*(4), 440–463. https://doi.org/10.1111/ijmr.12074

Gond, J., Brès, L., & Mosonyi, S. (2024). Consultants as discreet corporate change agents for sustainability: Transforming organizations from the outside‐in. *Business Ethics, the Environment & Responsibility (Print)*, *33*(2), 157–169. https://doi.org/10.1111/beer.12649

Hahn, R., & Kühnen, M. (2013). Determinants of sustainability reporting: a review of results, trends, theory, and opportunities in an expanding field of research. *Journal of Cleaner Production*, *59*, 5–21. https://doi.org/10.1016/j.jclepro.2013.07.005

Hahn, R., & Lülfs, R. (2014). *Legitimizing negative aspects in GRI-oriented sustainability reporting: A qualitative analysis of corporate disclosure strategies*. Journal of Business Ethics, 123(3), 401–420.

Hedberg, C.-J. & von Malmborg, F. (2003). The Global Reporting Initiative and corporate sustainability reporting in Swedish companies. *Corporate Social-Responsibility and Environmental Management*, *10*(3), 153–164. https://doi.org/10.1002/csr.38

Hoppmann, J., Sakhel, A., & Richert, M. (2018). With a little help from a stranger: The impact of external change agents on corporate sustainability investments. *Business Strategy and the Environment*, *27*(7), 1052–1066. https://doi.org/10.1002/bse.2051

Keen, S., Lomeli-Rodriguez, M., & Joffe, H. (2022). From Challenge to Opportunity: Virtual Qualitative Research During COVID-19 and Beyond. International Journal of Qualitative Methods, 21, 16094069221105075. https://doi.org/10.1177/16094069221105075

Kvale, S. (2006). Dominance Through Interviews and Dialogues. Qualitative Inquiry, 12(3), 480–500. https://doi.org/10.1177/1077800406286235

Martin, P. Y., & Turner, B. A. (1986). Grounded Theory and Organizational Research. The Journal of Applied Behavioral Science, 22(2), 141–157. https://doi.org/10.1177/002188638602200207

Mcintosh, M., & Morse, J. (2015). Situating and Constructing Diversity in Semi-Structured Interviews. Global Qualitative Nursing Research, 2, 2333393615597674.

Mezzanotte, F. E. (2023). Corporate sustainability reporting: double materiality, impacts, and legal risk. *The Journal of Corporate Law Studies*, *23*(2), 633–663. https://doi.org/10.1080/14735970.2024.2319058

Meyerson, D. (1991). Nils Brunsson: The Organization of Hypocrisy: Talk, Decisions and Actions in Organizations (Book Review) [Review of *Nils Brunsson: The Organization of Hypocrisy: Talk, Decisions and Actions in Organizations (Book Review)*]. *Administrative Science*

Quarterly, *36*(1), 156. Cornell University, Graduate School of Business and Public Administration.

Reed, M. (1991). Organizations and Rationality: the Odd Couple? *Journal of Management Studies*, *28*(5), 559–567. https://doi.org/10.1111/j.1467-6486.1991.tb00768.x

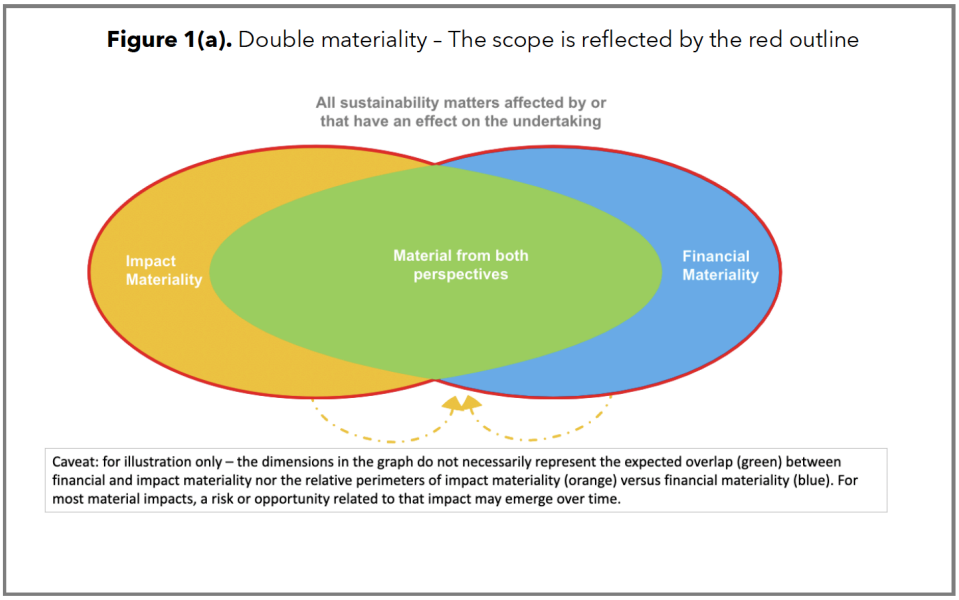
Silverman, D. (2022). *Doing qualitative research* (Sixth edition). SAGE.

Söderlund, J., & Borg, E. (2018). Liminality in Management and Organization Studies: Process, Position and Place. *International Journal of Management Reviews : IJMR*, *20*(4), 880–902. https://doi.org/10.1111/ijmr.12168

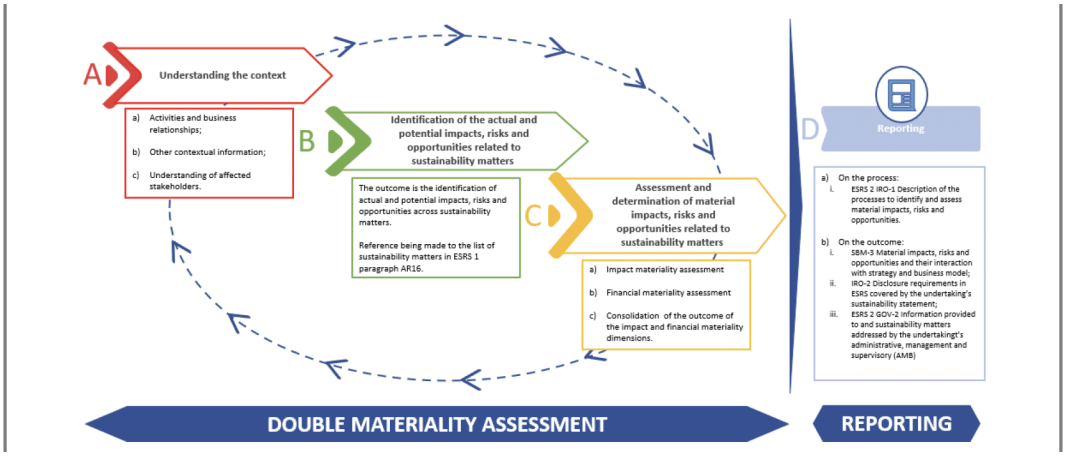
Sturdy, A. (2011). Consultancy's Consequences? A Critical Assessment of Management Consultancy's Impact on Management. *British Journal of Management*, *22*(3), 517–530. https://doi.org/10.1111/j.1467-8551.2011.00750.x

Vazquez-Burguete, J. L., Licandro, O., Ortigueira-Sanchez, L. C., & Correa, P. (2024). Do Enterprises That Publish Sustainability Reports Have a Better Developed Environmental Responsibility and Are They More Transparent? *Sustainability*, *16*(14), 5866. https://doi.org/10.3390/su16145866

Appendix



Appendix-1. Double materiality scope - Source: EFRAG (2024)



Appendix-2. Double materiality process - Source: EFRAG (2024)

Alternative Name	**Role**	**Experience level**
Consultant A	CEO and sustainability consultant	Senior
Consultant B	CEO and Sustainability Advisor	Senior
Consultant C	Sustainability Expert	Moderate
Consultant D	Lead sustainability consultant	Junior
Consultant E	Sustainability consultant	Junior
Consultant F	Senior sustainability Consultant	Senior
Consultant G	Chief operating climate officer	Senior
Consultant H	Sustainability Consultant	Moderate
Consultant I	Sustainability Consultant	Junior
Consultant J	Senior sustainability Consultant	Senior
Consultant K	Senior Consultant	Senior
Consultant L	Sustainability Consultant	Moderate
Consultant M	Founder & CEO	Moderate
Consultant N	Senior sustainability manager	Senior

Consultant O	Sustainability Consultant	Senior
Consultant P	Sustainability Consultant	Junior
Consultant Q	Sustainability Consultant	Moderate
Consultant R	Sustainability Project Manager	Senior
Consultant S	CEO and sustainability consultant	Senior
Consultant T	CEO	Senior
Consultant U	Senior Advisor	Senior

Appendix 3. Interview Participants

Vertika & Alice

Informed Consent Form for Participation in Research Study

Researcher:
Alice Frank Mgaya & Vertika Uttamchandani
Master's Student, Management Program
University of Gothenburg (Handelshögskolan)

Purpose of the Study:
The study examines the role of consulting firms in guiding organizations through the implementation and compliance of Double Materiality Assessments (DMA) within the context of the CSRD. It explores the methodologies, tools, and frameworks used to interpret and apply regulatory requirements while ensuring effective knowledge transfer. Additionally, it identifies common challenges businesses face in adopting Double Materiality, such as data collection, regulatory uncertainty, and integration with existing business goals, while highlighting best practices for overcoming these obstacles

What Participation Involves:
- Participants include consulting firms.
- A semi-structured interview lasting approximately 45 minutes, conducted virtually or in person.
- Topics include your experiences, strategies, and insights related to DMA.
- The interview will be audio-recorded (with your permission) for transcription and analysis purposes only.
- Participants have the right to request access to, correction, or deletion of their data.
- Participation is entirely voluntary. You may withdraw at any time without any explanation or penalty.

Confidentiality:
- All information shared will remain confidential and used solely for academic purposes.
- Your name, company name, or any identifiable details will not be disclosed in the final report unless explicitly agreed upon.
- Data will be securely stored and deleted after the study is completed.

Contact Information for any questions or concerns:
Vertika Uttamchandani / Alice Franka Mgaya
Vertika.ut@gmail.com / alice.mgaya@gmail.com

Consent:
I have read and understood the above information. I voluntarily agree to participate in this study under the conditions stated.

Participant Name: _____
Name of Company: _____
Signature: _____
Date: _____

Appendix 4. Consent Form