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# Sustainability is dead. Long live Sustainability!

How a new sustainability narrative  
can revitalize the economy.



A project by  
D-A-CH Verband CSR  
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# Preamble

Sustainability stands at a crossroads. For a long time, different ideologies have competed for interpretive authority over the future direction of the economy. One side argued for the primacy of sustainability over economic decision-making, while the other maintained that the economy must take precedence in order to preserve prosperity. For many years, these political debates remained largely theoretical and strongly shaped by vested interests. These politically motivated concepts of sustainability are no longer viable. They do not help to address today's challenges. Instead, the polarization of the debate leads to stagnation and an inability to act, and in the worst case to mutual blame and confrontation.

This Whitepaper deliberately does not continue this often purely fictitious dichotomy, nor does it seek to align itself with one of these opposing positions.

Rather, it aims to make visible the real developments in the field of CSR and to demonstrate how the ideologically driven opposition between short-term profit orientation and societal development potential can be constructively resolved. In reality, the sustainable transformation is already well underway. Within companies, the focus is increasingly shifting away from pure risk management toward genuine value creation. Recent studies also show that new technologies and markets are developing faster than expected, placing established industries under greater and earlier pressure than previously assumed. This intensified pressure for innovation is reigniting political debates about interpretive authority. At the same time, reality provides grounds for confidence: markets have already responded in the direction of sustainability, and companies are fundamentally transforming their business models.

The central question of this Whitepaper is how this profound transformation of our economy can be shaped in a positive way, and what role CSR and sustainability managers play in this process. We also explore which topics can help build the necessary bridges between economic and societal perspectives, and what significance new technologies have in enabling complex transformation processes.

Particularly welcome is the increasing differentiation of the sustainability discourse over recent decades. In addition to its originally strong environmental focus, fields of application such as health, nutrition, education, social issues, business and digitalization have become integral components. This diversity leads to a plural understanding of sustainability, which we explicitly support. A plural discourse makes a vital contribution to an open and democratic society, and only such a society has the capacity to address the major challenges of our time.

Against this backdrop, this Whitepaper consciously focuses on the opportunities and potential of sustainable development. It is intended to support companies and decision-makers who are currently facing significant challenges, without moralizing

or ideological bias. More than ever, it is essential to demonstrate how and which sustainability narrative can help revitalize the economy.

Understood in this way, sustainability is very much alive, more than ever. With this Whitepaper, we aim to contribute to the further development, differentiation and integration of diverse approaches.

We hope you enjoy reading.

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This Whitepaper brings together diverse perspectives from academia and practice and is explicitly intended as an invitation to dialogue. Sustainability emerges through exchange and continues to evolve through discussion.

We look forward to engaging with you and welcome your perspectives, questions and critical reflections.

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Introduction

# Rethinking sustainability

Paths to an inclusive future

## From an environmental issue to a transformation challenge

For a long time, sustainability was primarily associated with environmental and climate protection, often perceived as a moral corrective to economic progress or as a regulatory obstacle for companies. Today, however, it is clear that **sustainability** is far more than an ecological buzzword. It lies at the heart of profound **social, economic and technological transformations**. What was once considered a “nice to have” has become a question of survival for companies, regions and societies alike. Yet precisely because sustainability is now omnipresent, the discourse itself is under pressure. Polarization, greenwashing, symbolic politics and purely sectoral thinking too often prevent holistic solutions. What is needed is a shift in perspective away from one-dimensional trade-offs and toward an integrative way of thinking.

### The end of either-or thinking

An integrative approach to sustainability acknowledges that traditional dichotomies such as “economy versus ecology” or “growth versus restraint” are no longer fit for purpose. In an interconnected world, it is neither helpful nor realistic to treat these tensions as irreconcilable. Instead, **sustainability** requires a both-and mindset. It should no longer be seen as a cost factor or an obstacle to innovation, but as a catalyst for **new ways of thinking, business models and value chains**. Companies that align ecological, social and economic objectives not only increase their resilience, but also enhance their long-term viability. In doing so, they build trust among stakeholders, strengthen their innovative capacity and secure their competitiveness over time.

### Regional ecosystems as catalysts

This integrative transformation is not only visible at the level of individual companies, but also within regional contexts. Increasingly, regions are developing ecosystems that combine economic dynamism with social responsibility and ecological intelligence. **New alliances** are emerging **between businesses, academia, civil society and public institutions**. Together, they create spaces for transformation—environments in which sustainable innovations can flourish and where both economic performance and quality of life are strengthened. **Small and medium-sized enterprises** (SMEs) play a particularly important role in this process. Often deeply rooted in their regions, they act as **bridges between global challenges and local solutions**, thereby making a significant contribution to transformation.

### Future-oriented business: from niche to mainstream

Sustainability is no longer a niche topic. From an economic perspective, it opens up new markets, fosters entrepreneurial creativity and unlocks previously untapped innovation potential. Investments in green technologies, circular economy models and social innovations clearly demonstrate that **sustainable business practices pay off**—not only from a societal, but also from an economic standpoint. At the same

time, the focus is shifting from pure “impact reporting” to “impact creation.” Companies are no longer assessed solely on their impacts, but increasingly on the positive contributions they make to future viability, whether in terms of climate resilience, social justice or new approaches to education.

### **New ways of thinking for new times**

The central question is therefore no longer: Why sustainability?

Rather, it is: **How can we design sustainability in a concrete and integrative way**, involving all relevant perspectives? Within the sustainability discourse, new spaces for thinking are currently emerging. Topics such as hybrid intelligence—the combination of human and artificial intelligence to address complex decision-making—are gaining increasing attention. Likewise, wellbeing and the social dimension of sustainability are being recognized more strongly as success factors for resilient societies and healthy organizations.

Future-ready organizations invest deliberately in **Responsible Leadership** and **Sustainable Education**. The ability to think and act in a connected, long-term and responsible manner is becoming a key competence of the 21st century. An integrative mindset means not shying away from complexity, but accepting it as reality. It requires the willingness to tolerate contradictions, to think across multiple perspectives and to develop creative solutions within interdisciplinary teams.

### **Conclusion: the future begins in the mind—and in action**

The challenges of our time—climate crisis, social fragmentation, geopolitical uncertainty—do not call for simple answers, but for complex and interconnected strategies for action. Sustainability must therefore be understood as a strategic compass, not as an end in itself, but as an integrative future principle. This means **thinking about the present from the perspective of the future**. What do future generations need in order to live in a world that is livable, just and innovative, and what must we do today to make this possible?

Sustainability managers play a key role in this process: as translators between different worlds, as mediators between competing objectives and as designers of transformation. The future is open—but it begins with how we think and act today.

### **About the Author**

Prof. Dr. René Schmidpeter is Professor of Economics with a focus on Sustainable Management at Bern University of Applied Sciences (BFH) and Scientific Researcher at the Parmenides Foundation in Munich. Previously, he served as Founding Director of the Center for Advanced Sustainable Management at Cologne Business School. In addition to visiting professorships and research appointments in the UK, the USA, India, Australia, New Zealand and China, he is an internationally recognized series editor at Springer Nature. He is an academic advisor to the F.A.Z. Institute and

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#### Further Reading

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Aktueller Artikel im Open Access Journal: Sustainable Business: [Home | Journal of Sustainable Business](#) (frei zugänglich)

Encyclopedia of Sustainable Management (2023) herausgegeben von Samuel Idowu, Rene Schmidpeter u.a. (Hsg.) Springer Nature.

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Managementreihe Corporate Social Responsibility herausgegeben von Rene Schmidpeter: <https://link.springer.com/series/11764> (über 65 Bände zu CSR und unternehmerische Nachhaltigkeit)



Peace

## **CSR as a contribution to conflict resolution**

How active management enables a prosperous future for companies and society in light of the increasingly apparent "limits to growth"

**A**lmost 40 years after the report of the World Commission on Sustainable Development (WCSD), *Our Common Future*, widely known as the Brundtland Report, it is evident that the concept of sustainable development has reached many areas of business and society. In this context, Corporate Social Responsibility (CSR) describes the societal responsibility of companies in the sense of sustainable economic activity.

**Entrepreneurial action is always also societal action.** It influences and is influenced by societal developments and, ultimately, shapes the sustainability of business activities. The world has changed significantly since 1987. While the focus at that time was primarily on meeting the needs of “present” (that is, contemporary) and future generations in different parts of the world, today we are confronted with a **multitude of interlinked crises that profoundly affect these possibilities.**

These challenges no longer concern only traditional environmental and social issues such as climate protection or working conditions. Increasingly, they manifest as **societal conflicts** unfolding at local, regional and global levels. Existing economic models, often in conflict with one another, as well as competition in markets that is frequently conducted under unequal conditions, play a decisive role in shaping these conflicts. As a result, such conflicts also pose **significant risks to the long-term success of companies.**

More than 50 years ago, the Club of Rome first pointed to the “limits” that economic growth faces in the long term due to increasingly scarce resources. At its core, the analysis stated that the excessive use of natural resources would, after several decades (from today’s perspective: now), significantly impair economic growth and ultimately population growth as well.

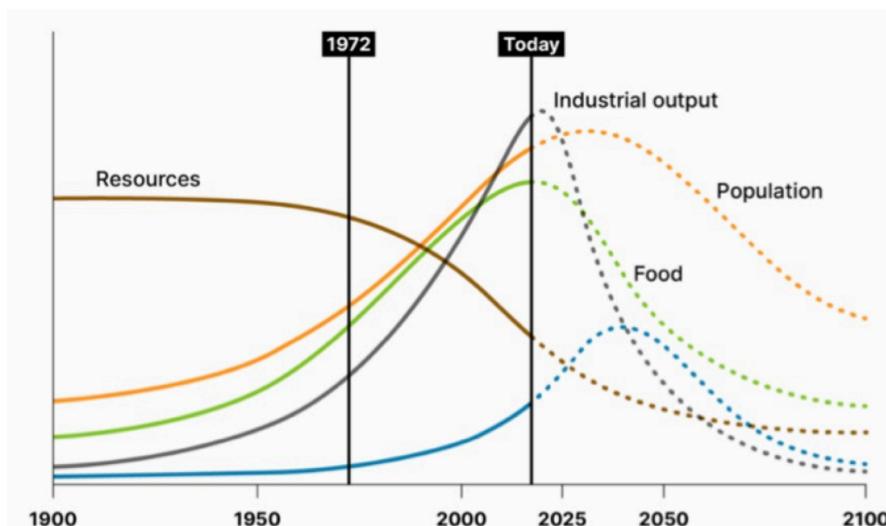


Figure 1: The concerns of the Club of Rome have materialized; source: Club of Rome, adapted from Meadows et al., *The Limits to Growth*, 1972.

Today, we appear to have reached this point. Growth, constrained by planetary limits, is increasingly becoming a source of conflict within societies and between states and regions. Resource conservation and the fair distribution of wealth, income and life opportunities are therefore a necessary, though not sufficient, condition for lasting peace and thus a foundation for the positive development of companies. From this perspective, **Corporate Social Responsibility can also be understood as a contribution to peacebuilding.**

In this sense, CSR today is fundamentally a question of the **underlying values and attitudes of companies, their employees and their management.** This implies, among other things, that sustainability management requires a manageable number (typically in the single digits) of **clearly defined quantitative and time-bound objectives.** These objectives should cover **all dimensions of sustainability**—environmental, social and economic, in line with Kate Raworth’s Doughnut model—originate from within the company itself rather than being driven solely by regulatory requirements, and be linked to broader societal goals (targets such as global climate neutrality, resource use or regional social objectives).

From the perspective of a **regenerative economy,** the aim is not merely to avoid social and environmental harm, but to actively generate **positive contributions to societal development.** In addition to rational considerations, a wellbeing-oriented economy also requires attention to the subjective goals of internal and external stakeholders.

Only when ecological, social and subjective objectives are **closely integrated with a company’s core business**—and thus with its economic goals—will they be accepted and supported by management and employees alike. This integration is a fundamental prerequisite for achieving ambitious sustainability targets. It must also be clearly articulated **how a company contributes to overarching societal goals,** both at the macroeconomic level and within the regions in which it operates, just as corporate profits and employee incomes form part of global, national and regional GDP.

Setting objectives and measuring **progress toward sustainability** is therefore far more than a bureaucratic requirement. **Indicators** serve to enable comparable assessments over time and transparent communication of the extent to **which goals have already been achieved** and what still needs to be done.

Only in this way can companies, together with their broader environment, proactively shape their future in an increasingly complex and uncertain world, respond appropriately to external influences, and help create a prosperous future for business and society.

## About the Author

Dr. Friedrich Hinterberger is an economist and a member of the Club of Rome. For more than half a century, his academic and practical work has focused on how to bring the economy, society and the environment into a sustainable balance. He lives and works in Vienna.

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Economics

# A new mindset in business

Sustainability as the key to success

## **F**rom either-or to both-and

The economy is at a turning point. The traditional assumption that economic success and sustainability are opposites is outdated. Practical examples and current studies demonstrate that companies which consistently **integrate ecological and social aspects into their strategies** are more successful in the long term. They not only achieve higher risk-adjusted returns, but also make an active contribution to addressing global challenges such as climate change, social inequality and digital transformation.

**Sustainability** must therefore no longer be understood as a mere “add-on,” but must become an **integral “add-in” to every corporate strategy** and all business processes. Those who internalize this mindset not only strengthen their competitiveness, but also leverage sustainability as a driver of innovation, market positioning and societal value.

### **Sustainability as a driver of innovation**

This shift requires a fundamental change in perspective. **Sustainable business practices** are not a cost factor, but **a catalyst for new business models** and creative solutions. Companies that understand sustainability as a strategic asset secure long-term competitive advantages, respond more flexibly to changing market conditions and develop innovations that meet the needs of today and tomorrow.

### **Future-oriented business practices**

Sustainability has long been more than a regulatory obligation—it is becoming a decisive success factor. Companies that fully harness the potential of sustainable business practices drive innovation, strengthen customer relationships and open up new markets.

This requires a new entrepreneurial attitude: an **integrative mindset is essential** to meet future challenges.

The impact is tangible: organizations that actively shape this transformation **strengthen their market position** while simultaneously generating positive social and environmental outcomes.

### **Sustainability as a strategic evaluation criterion**

Increasingly, the integration of sustainability serves as a benchmark for a company’s future viability.

Six key criteria illustrate how sustainability becomes a strategic success factor:

- 1. Integration into corporate strategy**

Sustainability as an “add-in” shaping all business processes and decision-making.

2. **Environmental responsibility**  
Reduction of CO<sub>2</sub> emissions, resource efficiency and the promotion of circular economy principles.
3. **Social responsibility**  
Fair working conditions, transparent supply chains and the active promotion of social justice.
4. **Innovation and new business models**  
Development of sustainable products, services and disruptive market approaches.
5. **Long-term profitability and risk management**  
Anticipation of market changes, resilient value creation and risk-adjusted returns.
6. **Transparency and accountability**  
Clear communication of sustainability strategies and disclosure of progress and challenges.

### **Conclusion: Sustainability as a strategic opportunity**

Companies that view sustainability not as an obligation, but as a **forward-looking opportunity**, create **societal value** while simultaneously securing **economic success**. The integration of sustainable practices—from product development and supply chain management to social responsibility—is the key to remaining competitive in the long term and actively shaping global challenges.

### About the Author

Prof. Dr. René Schmidpeter is an economist and a thought leader in the field of sustainable corporate management. His areas of expertise include Responsible Leadership, CSR, sustainable business practices and education for sustainable development.

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Twin Transformation

# The future role of CSR Managers

Human-compatible AI and ESG data  
management as key competencies

## Why CSR managers are taking on a key role now

Companies today operate in an environment shaped by BANI dynamics: brittle supply chains, anxiety-driven markets, nonlinear developments and often opaque waves of change.

**Digital technologies** amplify this uncertainty, while at the same time opening up new ways to **manage complexity** and pursue sustainability goals more effectively.

In this context, the concept of the **Twin Transformation** is gaining importance. The strategic **integration of digitalization and sustainability** enables organizations to act in a learning-oriented, resilient and responsible manner. Yet technology alone neither creates trust nor ensures long-term viability. Companies need functions that connect digital innovation with ethical orientation, responsible data use and societal expectations.

This is precisely where the new role of the CSR manager emerges. CSR managers become **bridge-builders** between technological possibilities and sustainable impact. Their mandate is shifting from traditional sustainability coordination toward the active co-design of a responsible digital transformation.

### CSR managers as architects of sustainable digitalization

The future role of CSR managers can be described as an interface between technology, data and responsibility. They design processes in which digital systems are not only efficient, but also **value-driven, transparent and equitable**.

Three core competency areas are central to this role:

A key field of action is **Sustainable AI**. CSR managers support organizations in deploying artificial intelligence in ways that systematically consider ecological, social and ethical criteria. This includes assessing energy consumption, fairness and bias, data quality and the impact of AI systems on stakeholders.

Closely related is the concept of **Human-Compatible AI (HCAI)**. HCAI strengthens the role of CSR managers as mediators between human values and technological development. CSR managers examine how AI systems make decisions, whether these decisions remain explainable, and how organizational goals can be adapted flexibly to changing contexts.

A third core competency area is **ESG data capability**. Data form the foundation of credible sustainability governance. CSR managers establish structures for interoperable ESG data, careful data processing and AI-supported impact analyses. In doing so, they create transparency that is essential for both stakeholder trust and internal decision-making.

## Five Action Dimensions for Practice

To effectively shape the Twin Transformation, CSR managers need a structured framework that brings together technological developments, sustainability objectives and organizational requirements. The following five action dimensions provide a practical basis for systematically assessing AI-driven systems, data processes and sustainability decisions, and for embedding them in responsible corporate processes. They highlight the competencies and areas of action that will be central to the future role of CSR managers, regardless of industry or company size.

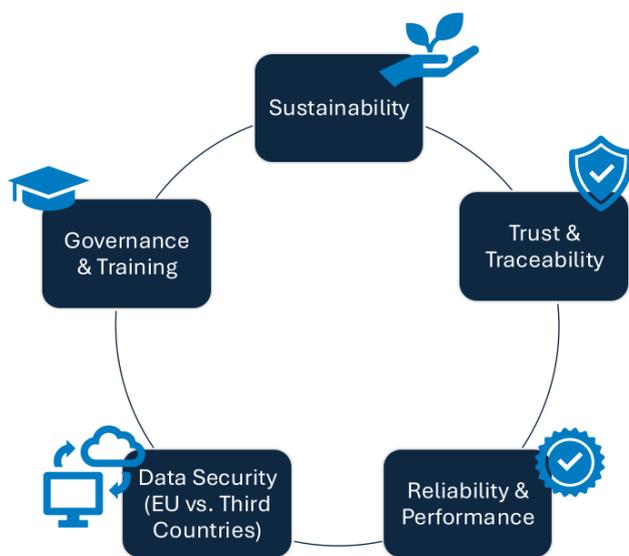


Figure 1: Author's own illustration based on Wetsch, 2025

**Sustainability** focuses on embedding ecological and social impact objectives in technology and transformation processes. **Trust and Explainability** address transparency, accountability and comprehensible decision-making logics of AI systems. **Reliability and Performance** concern the assessment of robustness, quality and effectiveness of AI-supported systems. **Data Security (EU vs. third countries)** emphasizes data sovereignty, data protection and secure data spaces. **Governance and Training** focus on capacity building, clear responsibilities and the responsible use of AI.

### Economic value: Why CSR managers create measurable impact

The new role of CSR managers is not only normatively justified, but also highly relevant from an economic perspective. Companies benefit from cost efficiency through AI-supported ESG processes, **risk reduction** through early identification of critical developments, improved **decision quality** and **competitive advantages** through transparent ESG data. In addition, new **innovation pathways** emerge, organizational **robustness** increases in BANI contexts, and employer attractiveness is strengthened.

CSR managers can actively articulate these benefits, thereby creating a strong basis for dialogue with executive management, IT, finance and other key stakeholders.

### **Conclusion: CSR managers shape the future of the Twin Transformation**

CSR managers play a key role in the most profound transformation since the beginning of the digital era. They connect **societal expectations** with technological capabilities, build trust in AI and enable responsible, data-driven decision-making. In doing so, they become architects of sustainable value creation and a decisive factor for **long-term viability and resilience**.

#### About the Author

Prof. Yvonne Wetsch is an Endowed Professor of Secure & Smart Data & Process Management at the Technology Transfer Center Neustadt a. d. Aisch of Ansbach University of Applied Sciences and Head of the Mittelstand-Digital Zentrum Franken. Her research focuses on Human-Compatible AI, ESG data and process management, and AI-supported organizational development. She combines applied research with extensive practical experience and supports companies in deploying digital technologies responsibly, impact-oriented and future-ready.

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Hybrid intelligence

## **Future-ready in turbulent times**

Why companies need new ways of thinking and decision-making in an era of exploding complexity – and how combining human judgment with artificial intelligence opens up new possibilities for the future

The world is becoming increasingly complex. Business, politics and society are entangled in a web of mutually reinforcing crises. Pandemic, war, climate change, energy scarcity, geopolitical tensions, democratic erosion and technological disruption interact and accelerate one another. What were once separate challenges now form a dynamic system of cause and effect, where each crisis amplifies the next.

Business finds itself at the center of this storm. When supply chains break down, energy prices soar or markets collapse, companies are directly affected. Entire industries come under pressure, and necessary transformations are delayed. We are experiencing a **historical turning point in which long-standing certainties are disappearing**. Yet it would be too simplistic to view business merely as a victim of these developments. In reality, it holds the lever. Corporate decisions shape supply chains, energy flows, consumption patterns and workplace cultures. Business therefore bears responsibility and simultaneously possesses the greatest capacity to shape the future.

The **opportunity lies in connecting economic success with societal benefit**. The future emerges where innovation is not focused solely on efficiency, but on societal impact. Companies that develop solutions to ecological and social challenges create new markets, gain competitive advantages and secure their own long-term viability. At the same time, the economy holds enormous potential to address the major global challenges of our time—from decarbonization and social justice to the stabilization of democratic systems. The new paradigm is clear: **business as part of the solution**, where economic performance and positive impact converge.

Reaching this point, however, requires new capabilities. Leaders are typically trained for stability, not for managing complexity and multidimensionality. Strategies focused narrowly on profit maximization fail in a reality shaped by uncertainty and interdependencies. What is lacking are methods for systemic thinking, for connecting perspectives and for remaining capable of action in contradictory situations. In the past, the prevailing belief was: whoever plans controls the future. Today, the reality is different: **those who can manage complexity will survive and thrive within it**.

This is where hybrid intelligence comes into play. In a world of rapidly changing markets, technologies and societal expectations, the quality and speed of decision-making determine a company's future viability. No human being alone can grasp all relevant factors, and no algorithm can capture the moral and social dimensions of complex problems. **Hybrid intelligence** bridges this gap. It **combines the analytical depth of artificial intelligence with human judgment and creativity, enabling decisions that are fast, well-founded and responsible at the same time**.

Artificial intelligence is often perceived as a cure-all. Yet it is not a replacement for human thinking, but a tool. Its strength lies in processing vast amounts of data, identifying patterns and analyzing scenarios that remain inaccessible to humans alone. Progress emerges when humans and machines work together. This principle is known as hybrid intelligence. **Humans remain at the center**, contributing values, creativity, empathy and moral judgment. Artificial intelligence complements these capabilities with computational power, precision and speed. Together, they form a system of insight that combines analytical strength with ethical orientation.

This approach has been developed and tested in practice for years by interdisciplinary research teams at the Parmenides Foundation. The goal is to design decision-making processes in such a way that the **complexity of the world does not overwhelm organizations, but becomes manageable**. We may not witness the end of crises. But we can learn to deal with them in ways that allow business and society to emerge not weaker, but wiser and more resilient.

#### **Conclusion: Hybrid intelligence as an economic competitive factor**

Today, companies are not only under pressure to survive crises, but to emerge from them with renewed strength. This is precisely where hybrid intelligence reveals its economic value. It does not reduce complexity, but makes it manageable—and in a world of permanent uncertainty, this is a decisive competitive advantage.

Organizations that combine human judgment with the analytical precision of artificial intelligence make decisions that are faster, more robust and more sustainable. They can **identify risks earlier, use resources more efficiently, develop innovations more effectively and anticipate markets more accurately**. This reduces costs, increases resilience and simultaneously opens up new opportunities.

**Hybrid intelligence** is therefore not a technological add-on, but **a strategic capability**. It enables economic growth under conditions that overwhelm traditional management logics. Future-ready organizations are those that understand technology as a partner and empower their people to think and act in interconnected systems. The economic benefits are clear: companies that consistently apply hybrid intelligence become more agile, adaptive and innovative—positioning themselves as architects of an economy that is not only crisis-resilient, but future-oriented.

#### About the Author

Patrick Bungard is Co-Founder and CEO of Tetranomics SE and Co-Chair for Economics and Sustainability at the Parmenides Foundation. For more than twenty years, he has supported companies and non-profit organizations in identifying future opportunities within societal challenges and developing effective solutions. He is regarded as a co-developer of the concept of hybrid intelligence and the

convergence thesis, which integrates economic and societal value creation. Patrick also lectures at renowned universities and regularly publishes on strategy, sustainability and social impact in books and academic journals.



Wellbeing

# The key to holistic sustainability

How individual wellbeing combines economic success and sustainable action

Uncertainty and complexity don't just challenge us externally (keyword: polycrisis).

A wide range of scientific disciplines—from psychology and neuroscience to behavioral economics—point to the **complexity of the human** being itself. Human behavior and decision-making emerge from the **interplay of feeling** (sensory subjective experience), **thinking** (perspective) **and acting** (agency). Against this backdrop, the question arises of how, in the field of sustainability, strategic direction can be maintained and meaningful development can continue despite constantly changing regulatory frameworks.

One key challenge lies in acknowledging the multifaceted nature of the individual while simultaneously finding a **universal consensus** that enables collective action. One factor that can create a foundation for this is wellbeing—in the sense of **long-term, sustainable fulfillment**<sup>1</sup> rather than short-term need satisfaction. Even though individual conceptions of wellbeing may differ, **the desire to live a happy and fulfilling life unites people** across cultures, age groups, genders, and social backgrounds.

Simply recognizing that all people—and, in a broader sense, all life—seek to increase wellbeing and reduce suffering typically initiates an internal process that encourages wellbeing-supporting behavior. For a **holistic concept of sustainability** that is itself sustainable and not dependent on external conditions, it is therefore **essential to consider and actively promote the individual wellbeing of entrepreneurial actors**<sup>2</sup>.

The urgency of this issue becomes even clearer when examining the **current state of mental health among entrepreneurs and business leaders**. An Austrian study shows that more than half of entrepreneurs know colleagues who suffer from health-damaging stress, and one quarter report burnout cases within their professional environment<sup>3</sup>. Companies that aim to stay on course toward holistic sustainability therefore require entrepreneurs and leaders who are physically and mentally healthy.

Models that integrate individual wellbeing with economic performance offer an approach to bridging the personal and business levels. Such **models connect elements of the eudaimonic concept of wellbeing with the specific entrepreneurial context**<sup>4</sup>. Engaging with individual dimensions of such a concept often leads to the development of further dimensions as well. For example, those who strive for genuine excellence and mastery in their entrepreneurial lives automatically invest in personal growth, as excellence always goes beyond perfection, and mastery is achieved only when individuals find their own authentic expression.

An organization that seeks to embrace such a **sustainable and holistic sustainability concept** therefore requires:

- **Engagement with different aspects of wellbeing** based on a wellbeing concept that goes beyond mere need satisfaction and utility maximization.
- A **mindset** that views **heterogeneity**—including differing wellbeing priorities—not as a problem, but **as a solution** for managing high levels of complexity.
- A **context-based perspective** that considers wellbeing in relation to the specific conditions of each organization, such as company size, industry, ownership structure and life phase.
- The identification of **overlaps** between individual **wellbeing priorities** and the **company's unique value proposition**.
- Internal processes that enable the **harmonious integration of heterogeneity** within the organization.

Beyond this, a successful holistic reorientation requires fertile ground in the form of a **new societal narrative**. Such a narrative does not categorically judge companies, but instead encourages the people who found, lead and develop organizations to **strive for fulfillment** rather than mere need satisfaction. Public perception of entrepreneurs and managers as human beings—who, like all of us, seek **individual wellbeing and happiness rather than pure utility maximization**—is a fundamental prerequisite for this shift<sup>5</sup>.

**Conclusion: Wellbeing is not a soft or feel-good topic.** Properly understood, it is a genuine resource and a relevant economic factor. People who feel fulfilled act more sustainably, responsibly and innovatively. At the same time, the importance of mental health becomes evident. If companies want to remain on a long-term path toward holistic sustainability, they need leaders who are not only economically capable, but also physically, mentally and emotionally healthy and fulfilled. Sustainable business begins with the wellbeing of the people who shape it.

#### About the Author

Dr. Marisa Mühlböck researches entrepreneurship and the entrepreneurial personality from a multidimensional and transdisciplinary perspective. Over the course of her career, the social and economic scientist gained insights into a wide range of professional and thematic fields, developing a broad understanding of organizational structures, mindsets and societal contexts. She has worked for international corporations such as BMW and Kraft Foods and served as Managing Director of a think tank in Vienna. As a former social entrepreneur, she also brings practical entrepreneurial experience into her research. In 2025, her book *Sustainable Transformation & Well-being: The Role of Business for Individual and Collective Flourishing* was published by Springer. Since October 2025, she has been Head of the Center for Corporate Sustainability at the University for Continuing Education Krems.

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<sup>1</sup> Compare the concept of *eudaimonia* developed in Ancient Greece, which aims at a long-term, positive shaping of one's life through virtue, meaning, and self-realization.

<sup>2</sup> A definition that goes beyond entrepreneurial personalities with ownership and also includes intrapreneurs and managers/executives.

<sup>3</sup> Study author: Dr. Marisa Mühlböck, n=1000, survey by Market Institut Linz, not published yet

<sup>4</sup> A scholarly article on a qualitative study I conducted is currently being prepared. Initial results as well as information on the methodology and research design can be found here: <https://www.marisamuehlboeck.com/forschungsfeld-unternehmergeglueck/studie>

<sup>5</sup> For the consequences of a narrative that places the image of *homo oeconomicus* at its center, see in particular Section 3 in: Mühlböck, M. & Schmidpeter, R. (2025). Paying tribute to the complexity of human beings: A business narrative harmonizing the well-being of individuals and society. In M. Mühlböck (Ed.), *Sustainable transformation and well-being. The role of business for individual and collective flourishing* (pp. 69–101). Springer.

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Communication

## **Social sustainability is key**

The value of togetherness –  
communication as the key to social  
sustainability

Sustainability management is currently under considerable pressure. The relevance and scope of regulatory measures are changing almost daily, companies are increasingly focusing on short-term economic stability, and the impacts of **global crises** are calling existing strategies into question. Yet it is precisely now that sustainability is more urgent than ever. The ecological and social responsibilities of our time require new answers and a fundamental shift in thinking: what contribution can we make to a future worth living?

### **Social sustainability – why it matters now**

Ecological crises such as biodiversity loss, resource scarcity and heat waves are becoming increasingly visible and tangible. At the same time, their social consequences often receive less attention, even though their impacts are equally severe. Precarious working conditions, growing inequality and the erosion of social cohesion clearly demonstrate that social sustainability is a central prerequisite for **stability and long-term viability**. Promoting fair participation, resilience and dignified living and working conditions is therefore essential—both within companies and in their broader environments.

Looking inward, social sustainability means strengthening **employee retention, diversity, equal opportunities and health promotion**. Looking outward, it involves responsible supply chains, local engagement and partnerships that foster social participation and fair structures. In short, social sustainability can be understood as a key lever for aligning economic performance, ecological responsibility and societal wellbeing.

### **Communication as a driver of transformation**

As with all transformative processes, **communication** is essential to making sustainable change visible, credible and effective. Communication **creates transparency, builds trust and enables dialogue**. Clear, authentic and dialog-oriented communication is therefore crucial for raising awareness of social sustainability among employees, customers and other stakeholders, and for strengthening their engagement.

Narratives play a vital role here. Sustainability, too, needs compelling narratives. Shared understanding and opportunities for co-creation emerge when social sustainability becomes an integral part of corporate culture and is actively lived. In this way, communication becomes a **driver of cultural transformation** and a tool for making values, responsibility and future orientation tangible.

### **The future of CSR management**

**CSR managers** play a **key role** in this process. They act as **bridge-builders between strategy, communication and operational implementation**. As **catalysts for cultural change** and **drivers of social innovation**, they require a broad skill set that includes

systemic thinking, future competence, communication skills, empathy, and a solid understanding of regulatory requirements and data-driven management tools.

**Interdisciplinary teams with direct access to top management** and clear decision-making authority are gaining new importance in this context. Actively involving **employees and stakeholders** creates opportunities to anchor social sustainability within corporate strategy. With sufficient resources and a clear mandate, sustainable transformation becomes achievable.

### Recommendations for companies

- Develop a strong, future-oriented sustainability narrative
- Integrate social aspects into strategy, supply chains and daily decision-making
- Foster internal and external dialogue formats with employees, partners and society
- Expand target-group-specific training programs on social sustainability and communication
- Establish clear responsibilities, decision-making structures and incentive systems

**Conclusion: Social sustainability is an investment field with a measurable return on investment.** Companies with strong social responsibility demonstrate higher growth rates, **increased productivity** and significantly **lower employee turnover**. Innovation is driven by motivated, high-performing teams that expect fair working conditions, opportunities for participation and open dialogue.

**Credible communication** – both **internally and externally** – makes this value visible. It strengthens trust, enhances customer loyalty and increases employer attractiveness for current and future employees alike.

**Social sustainability** can therefore be understood as a **key value driver for sustainable growth and economic stability**.

### About the Author

Dr. Renée Nicole Wagner holds a solid professional education from the MODUL School of Tourism and Hospitality Management in Vienna and completed her academic studies at the University of Vienna, earning a doctorate in political science. She has complemented her education with various postgraduate programs focusing on business and sustainability in tourism, as well as specialized training in ESG-related topics. A passionate ESG expert with a background in the international hospitality industry, she currently works for Orascom Hotels Management, one of the largest hotel owners and operators in the MENA region, managing more than 8,000 guest rooms across Egypt, Oman, the United Arab Emirates, Montenegro and Switzerland.



Reflection

# **Ethical responsibility and transdisciplinarity**

New ways out of the polycrisis

## **E**ntrepreneurial responsibility still largely one-dimensional

Instead of weighing the consequences of their actions for the common good, the maximization of self-interest still serves as the dominant benchmark of successful business practice. Natural resources are extracted without adequate compensation, often under exploitative and inhumane working conditions. As a result, **value creation paradoxically turns** into value destruction for many of the involved exchange partners, leading to **ecological exploitation** and **growing social inequality**. Consequently, this economic logic marginalizes both ecological and social responsibility.

This development points to a **structural failure of the modern economic system**. It ignores the needs of its own value creators in favor of a small number of actors who control power and capital. Economic activity thus primarily serves to stabilize existing ownership structures, rather than being guided by an ethical framework that enables a “good life for all forms of life.” The outcome is a set of social and ecological distortions that increasingly overlap and culminate in a polycrisis—with potentially existential consequences for humanity as a whole.

## **Transdisciplinary responsibility**

To counter this one-dimensional perspective on entrepreneurial responsibility, a **transdisciplinary reorientation of economic action is required**. Economic decisions must be reflected holistically in the future: to what extent do they serve all forms of life on our planet, and to what extent do they threaten them?

A viable answer can only emerge if business, academia, politics and civil society assume responsibility beyond disciplinary, institutional and cultural boundaries and jointly seek sustainable, just and future-oriented solutions. In this process, the knowledge of ancient wisdom traditions, Indigenous cultures and experience-based everyday competencies should also be incorporated.

## Five guiding principles of transdisciplinary responsibility

### 1. Apply systemic thinking

Companies learn to view decisions within the context of complex interdependencies—for example, how resource extraction causes long-term ecological damage, which in turn leads to social instability and economic risks.

### 2. Strengthen collaboration

Only through cooperative processes between science, business, politics and civil society can principles such as fairness, regenerative resource use and social participation be sustainably established.

### 3. Redefine ethical responsibility

Responsibility is no longer understood merely as accountability, but as precautionary, dialogical and community-oriented action that also considers the consequences for future generations and non-human forms of life.

### 4. Embed ethical reflection in organizations

Ethical reflection complements traditional business metrics and is continuously developed in inter- and transdisciplinary forums. This requires a balanced "separation of powers" between utilitarian ethics, duty-based ethics and virtue ethics.

### 5. Promote the democratization of economic processes

Power asymmetries are reduced and balanced through new forms of participation, enabling economic decisions to become more inclusive, fair and future-oriented.

Transdisciplinary ethical responsibility opens up new pathways to overcome the fragmented and self-interest-driven logic of the current economic system. Genuine value creation can only succeed when **economic, ecological, social, cultural, spiritual and ethical perspectives are integratively combined.**

In this way, the transition to an economic system based on cooperation, justice and long-term viability becomes possible.

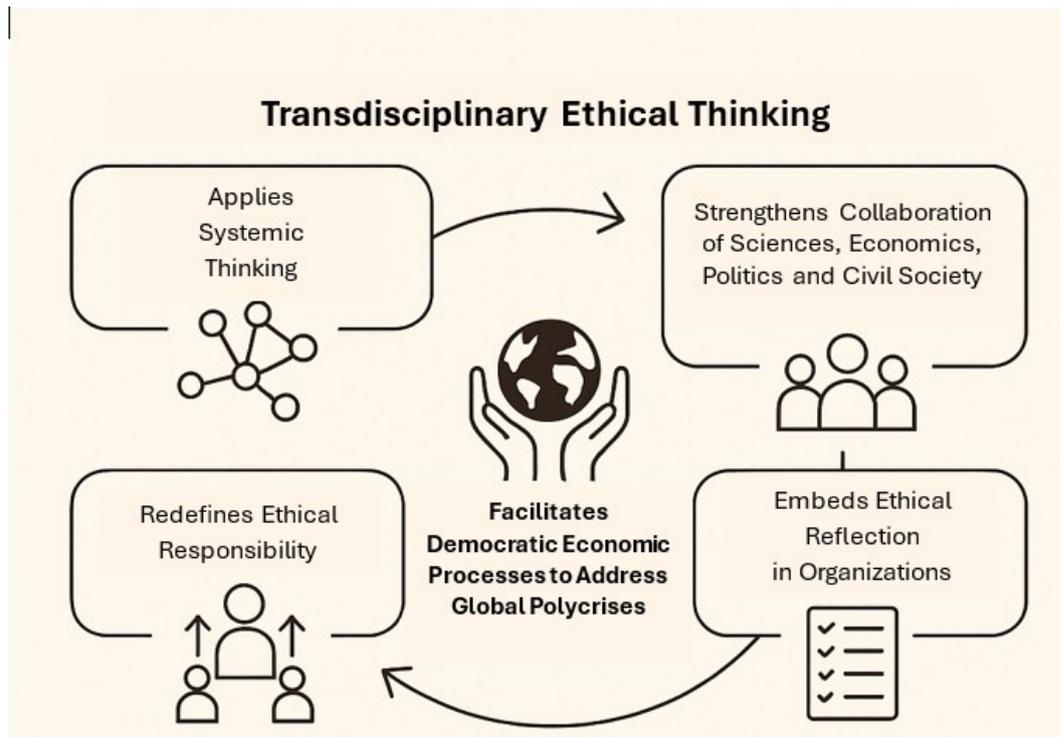


Figure 1: Transdisciplinary corporate development; author's own illustration based on Schüz, 2025

### About the Author

Prof. emeritus Dr. phil. Mathias Schüz studied physics, philosophy and education in Mainz and earned his doctorate on philosophical aspects of quantum physics. After roles as a trainee and key account manager at IBM, he co-founded the Gerling Academy for Risk Research in Zurich together with insurance entrepreneur Rolf Gerling, where he spent 16 years as a member of the executive management team, conducting research, teaching and developing the corporate university. From 2006 to 2022, he worked at the ZHAW School of Management and Law in Winterthur, and since 2022 as Professor Emeritus, with a focus on Responsible Leadership and business ethics. He has published numerous books and academic articles, most recently as co-editor of a new Springer book series on transdisciplinary management. In addition, he delivers international guest lectures and has practiced East Asian martial arts, yoga and Zen for decades.

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Conclusion

# Sustainability as a concept for the future

How entrepreneurship, innovation,  
and CSR are saving our economy

The “old” understanding of sustainability has reached its end—when viewed as a moral add-on, a cost factor or a mere “nice to have.” In its place emerges **sustainability** as an **integrative future principle** that connects economy, society, technology and individual well-being. It thus becomes a **strategic compass** for companies and regions alike and a central task of shaping our time.

Instead of an either-or logic (“economy vs. ecology,” “profit vs. responsibility”), a both-and approach is required. Companies are simultaneously part of the problem and part of the solution. **Modern sustainability management** therefore integrates **impact creation, wellbeing, hybrid intelligence and human-compatible AI** in order to remain capable of action. CSR thus becomes an **active contribution to conflict resolution, peacebuilding** and the resilience of economy and society—locally, regionally and globally.

Without a new narrative, this transformation will stall. What is needed is an understanding of the **economy** that does not focus on short-term profit maximization, but on **genuine value creation: ecologically viable, socially just, economically sound and grounded in transdisciplinary ethical responsibility as the foundation for human flourishing**. Wellbeing is not a “soft issue” in this context, but a prerequisite for leaders and entrepreneurs to act with strength, responsibility and long-term effectiveness.

**CSR managers** are no longer merely “report writers” or “compliance executors,” but **architects of a new, integrative narrative**. They connect data and meaning, AI and responsibility, corporate objectives and societal expectations. Their task is to think about the future from the perspective of tomorrow.

CSR managers orchestrate and enable **transformation on all levels**—personal, organizational and societal. As a result, their role gains significant strategic importance. At the same time, the **required skills and competencies increase**. Continuous education and training, internal and external communication of the evolving role of CSR managers, and public discourse around the new sustainability narrative are key to ensuring successful transformation and restoring Europe’s economic strength.

In this sense, **sustainability** is not the problem, but **the solution to today’s economic challenges**. The old sustainability narrative that portrays economic success and sustainable development as opposing forces is obsolete. Long live the **new sustainability narrative**—one that constructively connects economy and sustainability and defines **innovation and entrepreneurship** as key drivers of sustainable development.

The necessary mindset must be disseminated quickly, and the skills and know-how required for transformation must be built up. **Responsible Leadership** and **Sustainable Education** are the fields that require investment. This, in turn, demands change within companies, politics and educational institutions alike.

**CSR is thus evolving into a sustainable business management** approach that develops current management practices in a transdisciplinary and inclusive manner, thereby helping to make companies and the economy fit for the future.

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