Strategic Management and Sustainability Practices in light of Strategy as Practice: a case study

Gestão Estratégica e Práticas de Sustentabilidade à luz da Estratégia como Prática: um estudo de caso

Gestión Estratégica y Prácticas de Sostenibilidad a la luz de la Estrategia como Práctica: un estudio de caso

Fabiano Ortiz
Universidade Federal de Santa Catarina (UFSC)
R. Roberto Sampaio Gonzaga - Trindade, Florianópolis - SC
https://orcid.org/0009-0001-4132-9908
e-mail: rblavarda@gmail.com

Felipe Kopp Leite
Universidade Federal de Santa Catarina (UFSC)
R. Roberto Sampaio Gonzaga - Trindade, Florianópolis - SC
https://orcid.org/0000-0003-0150-406X
e-mail: felipe.kopp18@gmail.com

Rosalia Aldraci Barbosa Lavarda
Universidade Federal de Santa Catarina (UFSC)
R. Roberto Sampaio Gonzaga - Trindade, Florianópolis - SC
https://orcid.org/0000-0002-1093-4486
e-mail: meck.fabiano@gmail.com

Abstract: In the current organizational context, exploring the intersection between strategic management, environmental sustainability, and strategizing is essential, as the dynamics among these elements are becoming increasingly relevant. This study aimed to comprehend the relationship between strategic management and sustainability practices from the perspective of strategy as social practice. To this end, a qualitative and descriptive research design was adopted, using a single case study. Data were collected through semi-structured interviews, direct observation, and document analysis, and subsequently examined using narrative analysis and pattern matching techniques. The main findings indicate that strategic management in the organization is characterized by centralization in top management, with execution concentrated at lower hierarchical levels, reflecting a scenario closer to deliberation than integration. However, both levels demonstrated concern and engagement with sustainability practices, such as the development of innovative products to reduce environmental impact, increased product durability, recycling of 100% of waste from the production of specific surfboard models, and the reduction of approximately 40% in the use of petroleum-based materials through manufacturing technology. Practices and practitioners across all organizational processes contribute to promoting sustainable development, examined through the lens of the strategy-as-practice perspective.

Keywords: Strategic Management. Sustainability Practices. Strategy as Practice.

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

43

Resumo: No atual contexto organizacional, explorar a interseção entre gestão estratégica, sustentabilidade ambiental e strategizing revela-se essencial, dado que a dinâmica de relacionamento entre esses elementos torna-se cada vez mais relevante. Este estudo buscou compreender a relação entre gestão estratégica e práticas de sustentabilidade sob a perspectiva da estratégia como prática social. Para tanto, foi conduzida uma pesquisa qualitativa e descritiva, por meio de um estudo de caso único. A coleta de dados envolveu entrevistas semiestruturadas, observação direta e levantamento documental, sendo o material analisado por meio das técnicas de análise de narrativas e pattern matching. Os principais resultados indicam que a gestão estratégica na organização apresenta centralização na alta administração, com a execução concentrada nos níveis hierárquicos inferiores, configurando um cenário mais próximo da deliberação do que da integração. Entretanto, observamos preocupação e envolvimento de ambos os níveis com práticas de sustentabilidade, tais como o desenvolvimento de produtos inovadores para redução do impacto ambiental, aumento da durabilidade dos produtos, reciclagem de 100% dos resíduos provenientes da produção de modelos específicos de prancha e redução de aproximadamente 40% no uso de materiais derivados do petróleo, por meio de tecnologia de fabricação. As práticas e os praticantes, em todos os processos organizacionais, atuam de forma a promover o desenvolvimento sustentável, analisado sob a lente da perspectiva da estratégia como prática.

Palavras-chave: Gestão Estratégica; Práticas de Sustentabilidade; Estratégia como Prática

Resumen: En el contexto actual en el que se encuentran las organizaciones, explorar la intersección entre la gestión estratégica, la sostenibilidad ambiental y el strategizing se hace necesario, dado que la dinámica de la relación entre estos elementos es cada vez más relevante. Así, en este estudio buscamos relacionar la gestión estratégica y las prácticas de sostenibilidad desde la perspectiva de la estrategia como práctica social. Para ello, desarrollamos una investigación cualitativa y descriptiva mediante un estudio de caso único. En la operacionalización del estudio de caso, realizamos la recogida de datos a partir de entrevistas semiestructuradas, observación directa y revisión documental, y los comprendimos a partir de las técnicas de análisis de narrativas y pattern matching. Como principales resultados, destacamos la presencia de la gestión estratégica en la organización, con un enfoque centralizado en la alta dirección y la operacionalización en los niveles más bajos, lo que caracteriza una estrategia con un escenario más cercano a la deliberación que a la integración. No obstante, identificamos la preocupación y el compromiso de ambos niveles con prácticas de sostenibilidad, como el desarrollo de un producto innovador para reducir el impacto ambiental, productos de mayor durabilidad, el reciclaje del 100% de los residuos que sobran de la producción de modelos específicos de tablas de surf y la reducción de aproximadamente el 40% de materiales de origen petrolero mediante el uso de tecnología de fabricación. Las prácticas y los practicantes implicados en todos los procesos organizativos actúan con el propósito de promover el desarrollo sostenible, siempre desde la lente de la perspectiva de la estrategia como práctica.

Palabras clave: Gestión Estratégica; Prácticas de Sostenibilidad; Estrategia como Práctica

Introduction

Strategic management has played a fundamental role in the pursuit of organizational efficiency and effectiveness, providing direction and guidance to achieve business objectives (Mintzberg, Ahlstrand & Lampel, 2010). Moreover, understanding organizational strategies and their impact on social practices and environmental sustainability has become increasingly relevant in the current context (Jarzabkowski, Dowell & Berchicci, 2021).

The aim of exploring the intersection between organizational strategies (Whittington, 1996; 2006), environmental sustainability (Imperador & Silva, 2018), and strategizing (Jarzabkowski, Balogun & Seidl, 2007) is justified not only from the perspective of generating value for organizations, but also for stakeholders.

In this regard, given the current context in which organizations are embedded, it is necessary to examine the interactions between strategic management and sustainable perspectives, as the

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

44

dynamic relationship between these two aspects has become increasingly relevant (Lavarda & Gomes, 2023; Moore, 2000). Few studies address the dynamics and theoretical and practical gaps by aligning strategic management mechanisms (Mintzberg & Waters, 1985), responsibilities regarding sustainability and economics (Castillo-Esparza, Maldonado-Guzmán & Mejía-Trejo, 2024; Donaldson, 1999), and the strategy-as-practice perspective (Jarzabkowski, 2005; Jarzabkowski et al., 2007; Whittington, 1996).

In this sense, understanding strategizing as the activities carried out through the actions and interactions of multiple actors involved in strategy—also encompassing the amount and complexity of information they bring to strategic discussions—has become a major managerial challenge for contemporary organizational leaders (Bencherki, Basque & Rouleau, 2019). These new strategic situations in organizational contexts require leaders and managers to create and share meaning to guide individual actions, including those who are not experts or familiar with strategic issues (Perito et al., 2021).

Given this context, the guiding research question that emerges is: How can strategic management and sustainability practices be related from the perspective of strategy as social practice? We seek to connect the theoretical perspectives of Whittington (1996; 2006) and Jarzabkowski et al. (2007), which address organizational strategies and their relationship with social practices, incorporating the dimension of environmental sustainability, using the contributions of Jarzabkowski et al. (2021) and Lavarda and Gomes (2023), as organizations appear to adopt strategies that both promote sustainable development and generate positive organizational performance outcomes.

The theoretical justification lies in the relationship between three research constructs that are not yet fully developed in the literature, as well as in the alignment of this study with the United Nations Sustainable Development Goal (SDG) No. 9, which focuses on "Industry, innovation and infrastructure." In light of the growing prominence of the SAP perspective over the traditional conception of strategy, the practical justification highlights the need to emphasize to the business community and stakeholders that the evolution of concepts in the field of strategy must be integrated into organizational practice.

The research was conducted through a case study, with data collected from semi-structured interviews, document analysis, and direct observation. For analysis, we first established categories grounded in the literature review and then applied pattern matching and narrative analysis techniques.

We begin by presenting the study's context, problematization, and justifications. Next, we develop the theoretical framework covering strategic management, sustainability practices, and the strategy-as-practice perspective. The third section details the methodological procedures, followed by the analysis and discussion of the results, and finally, the concluding remarks.

Strategic Management

Organizational strategy is a widely discussed topic in management (Mintzberg et al., 2010), with a significant conceptual perspective provided by the ideological typology of Mintzberg and Waters (1985). This approach highlights that strategy arises from shared beliefs and intentions derived from a collective vision, shaped by decision-making patterns, shared cognition, continuous learning, and centralized processes.

Mintzberg and Waters (1985) identified five types of strategy: intended, unrealized, deliberate, emergent, and realized. The intended strategy is deliberately conceived, incorporating

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

45

plans and objectives, while the deliberate strategy is designed for implementation, often without considering potential challenges. The unrealized strategy occurs when contingent actions prevent part of the strategy from materializing, but at the same time, new options or emergent strategic actions arise, contributing to the realization of the strategy.

Nonaka (1988) highlights strategic action as an exercise in information creation, understood through deductive, inductive, and compressive approaches. In the field of strategic management, both deliberate and emergent approaches are considered. However, the organizational environment—marked by unpredictability, complexity, and dynamism—does not allow for purely deliberate or purely emergent strategies (Mintzberg & Waters, 1985).

In this scenario, the integrative strategy gains prominence by seeking to harmonize emergent and planned actions. This approach emphasizes the importance of the participation of all three organizational levels in the strategy formation process, promoting synergy between upper and lower levels. The middle-up-down model emphasizes interaction, the exchange of insights, and the flow of information to integrate deliberate and emergent strategies, aiming for strategic success (Andersen, 2004; 2013; Lavarda, Canet-Giner & Peris-Bonet, 2010; Régner, 2003).

The complex and dynamic organizational environment characterized by continuous interdependence since the Industrial Revolution (Donaldson, 1999)—highlights the need for strategic management that encompasses both deliberate and emergent actions. This approach also connects with the study of strategic management in conjunction with sustainability practices (Lavarda & Gomes, 2023).

Sustainability Practices

In the current landscape, companies play a crucial role in promoting corporate sustainability, taking responsibility for analyzing the environmental impacts of their activities and balancing social, environmental, and economic dimensions to achieve sustainable economic development (Bier, Rossi, Peña, de Oliveira, de Campos & Bittencourt, 2016; Castillo-Esparza et al., 2024). The United Nations emphasizes the importance of building partnerships to strengthen the implementation of strategies and revitalize global collaboration for sustainable development (Organisation for Economic Co-operation and Development [OECD], 2021).

The Structure-Conduct-Performance (SCP) model, revised by Machado, Lavarda, and Lavarda (2011), focuses on evaluating environmental strategies and highlights six approaches that range from symbolic efforts to a genuine commitment to sustainable development. The model identifies different environmental behavior profiles in organizations, classifying them as weak, strong, or intermediate in their engagement with environmental issues.

The OECD (2021) broadens the understanding of sustainability by addressing economic, social, and environmental dimensions and encouraging a holistic view. This enables organizations to analyze the complex interactions between these domains and identify opportunities for sustainable practices in economic, social, and environmental contexts (Diez-Martinez & Peiro-Signes, 2022; Lavarda & Gomes, 2023).

The paradox between economic development and sustainability requires a responsible approach, challenging the traditional concept of progress. The notion of Society 5.0 (Jarzabkowski et al., 2021) emphasizes the need to direct efforts toward sustainability and to develop leaders capable of implementing sustainable practices. Strategic actors—especially organizational agents—play a

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

46

vital role in constructing meaning for sustainable actions, influencing the organizational environment and contributing to reconciling the paradox between development and sustainability.

Research on the impact of organizational actors (e.g., CEOs) on environmental sustainability outcomes emphasizes their central roles in interpreting environmental trends and prioritizing relevant issues and stakeholders (Lewis, Walls & Dowell, 2014; Walls & Berrone, 2017). In this sense, studies show that CEOs are active in areas such as green innovation impacts (Galbreath, 2019), environmental performance (Chen, Tang, Jin, Li & Paillé, 2015), environmental strategy (Dahlmann & Brammer, 2011), and environmental disclosures (Lewis et al., 2014).

Thus, the importance of strategic actors - particularly organizational agents - is emphasized in constructing meaning for sustainability actions (Jarzabkowski et al., 2021). These individuals play a fundamental role in influencing both the organizational environment and the broader society in which they are embedded. Moreover, organizations play a central role in preserving elements such as tradition and culture while simultaneously pursuing development (Donaldson, 1999; Rocha, Perito & Lavarda, 2022). Through sustainable practices, organizational agents have the potential to contribute to reconciling the paradox between development and sustainability, seeking economic progress while promoting environmental and social preservation (Jarzabkowski et al., 2021).

Strategy as Practice

Knights and Morgan (1991), Barry and Elmes (1997), and Hendry (2000) highlight the importance of strategy in the field of management, while Mintzberg and Waters (1985), Hart (1992), and Andersen (2004) shifted the focus by introducing the sociological perspective of strategy, as evidenced by Whittington (1996) and his approach to strategy as practice.

The strategy-as-practice perspective, proposed by Jarzabkowski (2005), regards strategy as social activity that takes place within specific contexts. Jarzabkowski et al. (2007) further develop the concept of strategizing, integrating practices, praxis, and practitioners. Strategizing involves actions, interactions, and negotiations to address challenges and opportunities by mobilizing resources to achieve strategic objectives.

This approach recognizes the complexity and contingency of strategy, emphasizing its social dimension and the interaction between actors with different visions and interests. The perspective introduced by Jarzabkowski et al. (2007) offers a comprehensive understanding of strategy, enabling the analysis of strategic practices and the processes of strategy development and implementation.

Vaara and Whittington (2012) emphasize the importance of sociological theories in strategic management, especially in light of new ways of thinking and doing strategy. The strategy-as-practice approach makes it possible to observe how organizational practices influence strategic decisions. This is crucial for understanding the evolving environmental context and for facilitating strategic management in the current digital and sustainability-driven landscape (Jarzabkowski et al., 2021; Lavarda & Gomes, 2023; Volberda, Khanagha, Baden-Fuller, Mihalache & Birkinshaw, 2021).

Based on these constructs, we now present the methodological procedures developed to achieve the objective initially proposed.

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

47

Methodological Procedures

We classified this study as qualitative and descriptive, aiming to conduct an in-depth analysis of the subject by recording and analyzing specific facts and phenomena related to a given situation (Yin, 2018). We chose the case study approach to operationalize the research, considering that the phenomenon in question is embedded in a contemporary and real organizational context (Yin, 2018). Lavarda and Bellucci (2022) also suggest this type of research to address phenomena related to the strategy-as-practice perspective.

The selected case was *Farol*, a company located in Santa Catarina, Brazil, specializing in the production of high-tech surfboards, which aligns with the objectives of this research. The selection of a single case for this study is justified by its characteristics as a critical, unique, revealing, and longitudinal case (Yin, 2018). This is due to the fact that the organization: (i) has a national presence and strong positioning in the international market, (ii) is committed to sustainability practices, and (iii) invests in high technology linked to sustainability.

The case was selected intentionally, non-randomly, and based on convenience (Eisenhardt, 1989), as *Farol*'s structure is appropriate for investigating the analytical categories developed in this study. Key factors in selecting the case included information accessibility and openness from managers to conduct the research.

Data were collected through semi-structured interviews, document analysis, and direct observation. The interviews were conducted in person, guided by a semi-structured script. A total of eight interviews were carried out with managers and CEOs of the organization. All interviews were recorded—with prior consent—for later transcription and took place in September 2023, each lasting an average of 35 minutes. Document analysis involved reviewing organizational charts, reports, news articles, control documents, and information published on the company's website. Direct observation was conducted from July to October 2023, in both formal settings (meeting rooms, Google Meet sessions, hallway conversations at the factory and store) and informal ones (phone and WhatsApp calls) involving interactions among managers and between managers and CEOs. Notes were taken following a guided script with analytical categories to observe both objective data and subjective impressions aligned with the research objectives.

Based on the collected data and drawing on Kerlinger (1979), we established analytical categories in the form of the study's constitutive elements (SCE) to articulate key concepts. To ensure their practical applicability, we developed theoretical constitutive definitions (TCD) and operational descriptions (OD), which served as the foundation for the empirical research, as illustrated in Picture 1.

Picture 1. Analytical categories and their constitutive and operational elements

SCE	TCD and OD
SCE1. **Strategic Management**	TCD: Strategy encompasses shared beliefs and intentions derived from a collective vision and can be conceptualized through actors' shared cognition, organizational activities, social learning processes, and patterns in decision flows stemming from synergy between upper and lower levels in the strategy formation process (Andersen, 2004; 2013; Burgelman, 1983; Mintzberg, 1972; 1978; Mintzberg & Waters, 1985; Normann, 1985).

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

48

	OD: Convictions, values, shared beliefs, and social and symbolic aspects that provide a comprehensive and holistic view of the strategic process, forming the foundation for setting and implementing strategic goals and objectives.
SCE2. **Sustai-nabilty Practi-ces**	TCD: Ways in which an organization can manage environmental issues, which may be based on evading responsibilities and oversight, responding to known incidents and regulations, strict compliance with legal issues, systematic management of environmental matters integrated into overall management, and concern for the social, environmental, and economic impacts of its actions (Machado et al., 2011). OD: The balance between dynamic economic systems and ecological systems aiming to minimize environmental impacts, adapting to ecological changes that may trigger a cascade effect and influence sustainability actions in other organizations.
SCE3. **Strate-gy as Practi-ce**	TCD: A flow of activities occurring through the actions and interactions of various practitioners and the practices that support them, based on the interconnection of the elements of practices, praxis, and practitioners (Whittington, 1996, 2006; Jarzabkowski et al., 2007). OD: Strategy as practice can be identified in how the flow of activities (practices) is carried out through the actions and interactions of employees (practitioners) involved in product development and sustainable practices.

Source: Survey data.

The data analysis was based on the pattern matching technique (Trochim, 1989), which involves comparing events, behaviors, and situations identified in the studied context with the theoretical framework established in the research.

As a complementary data analysis technique, in addition to pattern evaluation, we used narrative analysis. This approach offers a clearer understanding of the strategic process within organizations, providing a broader view of the research by incorporating interactions with other events in the organizational context, as proposed by Czarniawska (1998).

Thus, we sought to describe and relate the tools and routines employed in strategy formation with the sustainability practices adopted by the organization, based on strategizing, and later compare these with the theoretical framework, made possible by the development of the analytical categories (Kerlinger, 1979).

Next, we present the results based on the elements outlined in Picture 1.

Presentation of Results

The data collected through interviews, observations, and documents are presented jointly and provide a detailed analysis of: **SCE1. Strategic Management**, occurring in a deliberate manner, with the possibility of participation from other levels of the organization; **SCE2. Sustainability Practices**,

which emerge as strategy is developed; and **SCE3. Strategy as Practice**, as the perspective that supports the relationship between the elements.

SCE1. Strategic Management

The management model currently employed by *Farol* is based on a clearly administrative vision focused on delivering what the market and customers seek. Hart (1992) defines central planning, with its analytical and rational stages, as offering a comprehensive structure to guide the strategic process and ensure the effectiveness of implemented actions. The company's management was built upon two key market observations: (i) small- and medium-sized surfboard manufacturers were mostly semi-professional—even if they delivered quality products, their operations were not scalable, with questionable industrial processes and frequent delivery issues; and (ii) based on this scenario, investments were made in employee qualification, process professionalization, and consolidated routines.

Thus, Farol structured itself around the customer experience, drawing from the CEO's market experiences both within and beyond the surfing world. The inclusion of social and professional processes is directly tied to the vision and experience of the company's founder, who had access to advanced technology but had yet to establish a production line aligned with demand and internal structure; and to the CEO's efforts in defining a professional standard to be followed. *Farol* guides its employees regarding the organization's ideas, culture, and values. This guidance is especially significant considering the company's medium size, with a communication style that is horizontal and open to suggestions across hierarchical levels.

Ideas from internal strategists (CEO, managers, and staff) emerge voluntarily and spontaneously, being raised and collectively discussed during weekly meetings. These ideas are then analyzed by the management team based on the CEO's established values and premises. *Farol* actively encourages employees to contribute ideas - even those outside their direct areas of expertise.

The leaders' commitment to building a professional company has resulted in a culture of openness and mutual listening (Mintzberg, 1972; 1978; Mintzberg & Waters, 1985). Given its symbolic connection to the sport and its location in a city with a strong surf culture, internal management is naturally influenced by these factors. As E8 (a factory floor employee) stated: "Being able to talk to the company's leaders even helps us on the days we know we have deliveries scheduled, so we can go out and surf for that 'precious little hour.'" Unlike other surfboard factories, both in Brazil and abroad, where surfing may be prioritized over delivery, at *Farol*, such behavior is unacceptable. Still, there's a sort of time management in place for when "the waves are up," negotiated verbally and with pre-agreed hours for the operational team.

From these examples, it is evident that social beliefs and organizational values significantly guide decision-making and foster a healthy organizational climate—both financially and behaviorally—across team environments at *Farol*. The organizational culture and its ways of doing business are clearly perceptible. As noted by E7 (another factory floor worker):

"*when I joined, I had no experience with surfboard shaping. I thought it was a mostly artisanal job. But during the hiring process, I noticed there was a built-in onboarding process. I realized I didn't need extensive expertise because they were willing to teach me the basics, like how to use the production software. I quickly understood their goals. From the outside, the factory may look amateurish, but inside, they're serious about processes and delivering results. Farol focuses on the*

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

50

customer and strives to make every surfboard deliver great moments".

Identifying shared beliefs within the organization plays an important role in establishing strategic goals. These shared values provide a foundation that guides the organization's actions toward a common purpose (Mintzberg, 1972; 1978; Mintzberg & Waters, 1985). By understanding the convictions that connect people and tasks, it becomes possible to create a shared vision, set clear goals, and define strategic objectives aligned with these beliefs. This collective understanding strengthens internal cohesion and provides clear direction for achieving the desired outcomes.

This account demonstrates how something as simple as a hiring strategy can serve as an important introductory message and positively influence the overall perception of the organization and the quality of its services. Interviews with E1 (marketing manager), E2 (sales manager), E3 (finance manager), E4 (factory manager), and E8 (floor employee) suggest that such situations are relatively common.

In general, interviewees emphasized that *Farol* aims for excellence in everything it does. As E1 (marketing manager) explained:

"*since we're in constant contact with management and the CEO, we see firsthand the strong intent to create a great impression on the market. We spare no effort to meet customer needs, and that's a shared mindset across the board. When we meet quarterly to discuss goals and company performance, most of us already have a good sense of sales and strategy. Around commercial dates that are relevant to surfing, many already anticipate promotions because the CEO and managers know the market well*".

Having examined strategic management and its sustainable focus, we now move to **SCE2**, where we present *Farol*'s sustainability practices and their relationship with strategic management.

SCE2. Sustainability Practices

For the purposes of this study, given *Farol*'s medium-sized structure, we adopted the approaches of Machado et al. (2011), which align more closely with the objective of this research regarding environmental management. These include: (i) concern about pollution and (ii) commitment to sustainable development.

In the social sphere, organizations play a vital role in sustainability strategies. This is due to their constant interaction with the environment, where the outcomes of these interactions can determine both the organization's viability and the preservation of the surrounding ecosystem. This complex dynamic is intrinsic to an interdependent socio-ecological system (Jarzabkowski et al., 2021). Balancing this reality is a challenge that entrepreneurs around the world must incorporate into their agendas and internal and external management strategies.

The need to deepen and redesign production processes is inherent to the present and will likely remain a recurring concern for many years, if not indefinitely. The main justification for the importance of sustainable practices lies in the intricate nature of uncertainties that arise in unsustainable contexts, which have the potential to entirely reshape realities. Regional and global organizations such as the UN frame this debate around the relationship between economy, society, and the environment.

The absence of sustainability-oriented strategies can lead to the emergence of global risks, particularly those linked to climate and environmental issues, as highlighted in the *Global Risks*

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

51

Report published by the World Economic Forum (WEF, 2022). This scenario underscores the importance of adopting measures that promote sustainability—not only to mitigate current threats but also to prevent the spread of additional global risks—thus making such an approach imperative amid the complex interconnections between human activity and the environment.

Farol's core business is the production of surfboards. Within its store structure, it also sells surf-related gear such as wetsuits (neoprene), wax (various brands, but none in-house), leashes (safety cords), traction pads (rubber for foot grip), and other equipment for the sport. However, the company's primary pillar is the development and production of high-tech surfboards with strong sustainability features.

Following a competitor analysis conducted at the beginning of the new management's term, the CEO realized it would be impossible to compete effectively by offering only one surfboard model. The commercial strategy for introducing *Farol*'s technology was to offer a diverse lineup of surfboard models with different structural compositions to capture the interest of surfers. From there, the commercial team could highlight the technological advantages of the high-tech models.

With this vision, we can observe how strategic management connects to sustainability practices by seeking a balance between market reality (purchasing power and personal preference) and the economic system's alignment with the ecological and sustainable landscape—thus fostering systematic reductions in environmental impact.

In this regard, the operational team—composed of marketing, sales, financial, and factory managers—works together with the CEO to support agreements and address specific issues that require market knowledge and strategic understanding. Based on interview narratives, we identified an alignment between environmental awareness and the delivery of quality service. As stated by E2 (sales manager):

"*we really have to invest in the dialogue between the sales team and our customers. It's complex and takes patience and knowledge to show customers that buying the cheapest board, depending on their surfing level and budget, is a mistake. We really need to have a smart argument so they understand that although they'll pay more, they'll get a better product that lasts longer—and on top of that, it has a sustainability factor combined with technology. Then, I try to adjust the pricing to encourage them to buy the board that lasts longer and performs better than an ordinary PU board*".

During routine work processes, commercial discussions about potential customers were common. Given the ongoing conversations about product specifications and materials, it is natural for topics to shift toward pricing, payment conditions, and financial matters. E6 (the CEO) reinforced this during his interview:

"*there are many ways we can approach customers and highlight the strengths of each model. We still can't rely solely on sustainability as a selling point. The customer needs to perceive other advantages in the product—which is naturally more expensive. When we receive an order from Europe, we notice that they value sustainability more. Here in Brazil, due to obvious factors like purchasing power and consumer culture, it's much more complicated. It takes more effort in the sales argument. It's a bit annoying, but once the customer gets the board in the water, the feedback is great. Athletes also help us improve the product and make it more 'in tune' with the surfer. Imagine having a magic board that lasts 10 years—that's disruptive*".

The intention to produce high-tech boards with sustainable attributes has been a core pillar of the

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

52

company not just under the current CEO, but also since the previous manager recognized the differentiating power of the technology used in the boards for both the market and the sport. The company's values and convictions are aimed at building a business model that goes beyond merely enabling a physical activity.

Farol's position is to seek alternatives that do not disrupt economic balance in order to develop business strategies that allow the use of sustainable materials—not only for the benefit of customers but also for the surfboard manufacturing industry. The CEO's market experience reveals that in the domestic market, there is little consumer demand for purely ecological or sustainable products. As a result, the sales performance of the most sustainable boards depends heavily on how the company and sales team present these products to customers. E6 (CEO) emphasized:

"*our idea is to sustain a culture of having a medium- to long-term sustainable vision. What do I mean by that? I realize that only by doing so can I build an economically viable business. This is the idea I've been trying to consolidate and develop further within Farol—so that one day we can truly wave the flag of being as sustainable as possible. So, in everything we do—or want to do—we always think about how we can manage things in the most sustainable way possible within the limits of economic feasibility. In today's economic landscape, being only sustainable is utopia. We want to reduce industrial waste as much as possible, but our final product must remain competitive so we don't go under. We try to resolve the economic and the sustainable issues together*".

In this way, the company's strategy to "swim" increasingly toward sustainable practices without increasing financial investment is to build market-savvy knowledge. E5 (production planning and control manager) noted a viable solution to drastically reduce EPS block waste, thus enhancing sustainability without raising costs. In contrast, E4 (factory manager) emphasized that investment in technology is also essential to enhance the "ecological footprint." Therefore, changes to production procedures – although often motivated by profit or cost-reduction—can still bring environmental benefits.

However, due to the lack of specific legislation regulating and standardizing this industrial sector, there is no clear mandate for companies to commit to environmental conservation in line with sustainable development principles. This is reflected in consumer behavior: clients do not demand or appear attracted to environmental approaches, leading to the perception that sustainable practices have limited reach.

Within this scenario, two key insights helped us understand *Farol*'s sustainability journey and its learning process through continuous improvement:

"*we have a pretty good idea of how other surfboard factories operate. We are completely open to adding better ways of doing what we do into our processes. [...] So, we need to learn from experience and customize it to our reality. The technology we offer is what allows us to talk about and deliver products aligned with sustainability practices*" (E2 – Sales Manager).

"*once we were able to show the market and customers how much we care about having the best construction technology in our boards, a lot of people (entrepreneurs and consumers) familiar with the industry took notice and acknowledged how good our products are. [...] After a few meetings, we were able to organize the partnership dynamics, understand the expectations of the business's founder, and seal a very meaningful partnership for us—combining comfort and sustainability*" (E4 – Factory Manager).

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

53

Companies must maintain open dialogue with environmental authorities, sustainable projects and programs, the community, clients, and suppliers, seeking the exchange of relevant environmental information. Outreach through websites, blogs, local newspapers, surf magazines, environmental and sustainability publications, and sports competitions helps consumers better understand the technology's sustainable benefits and embrace the company's philosophy.

Based on the narratives and observations gathered during interviews, two paradigmatic pillars emerged as central to *Farol*'s sustainable practices: (i) a conscientious approach to pollution mitigation, embedding environmental preservation into all actions, and (ii) a clear commitment to sustainable development, reflecting the organization's concern with ecological, social, and economic impacts.

SCE3. Strategy as Practice

To identify *Farol*'s strategic practices, we examined the social habits embedded in the culture of the actors (practitioners) involved, contributing to the continuous process of creating and reproducing these social practices (Jarzabkowski, 2005; Jarzabkowski et al., 2007), with the goal of describing the activities that significantly influence the organization's relationship with sustainability.

Initial and continuous training, the concern with minimizing petroleum-based waste, the identification of potential production issues or gaps, as well as improvements in processes—all of which represent strategic management aligned with sustainability—are key responsibilities of the *Farol* team. These practices positively impact the company as a whole, preventing missed opportunities, similar to the idea of recycling domestic waste. This point is illustrated by a statement from E2 (Sales Manager):

"sustainability practices are a recurring topic. The steps we take to become more sustainable may be slow, but they're always meaningful. We think it's important to bring ideas to the table and stay informed about new developments in the industry to try to implement them here. Likewise, our team knows we have this mindset [...]. In the corporate world, especially in manufacturing, a single phone call can change aspects of our culture and actions".

Throughout the visits during which interviews and observations took place, we noticed that the CEO influences the practices the company develops. For example, after realizing with his sales team that most surfboard orders were coming from non-professional surfers, he made an effort to promote the positive attributes of surfboards built with wood core technology, developed by *Farol* E3 (Finance Manager) emphasized:

"*I think one of our strongest sustainable advantages is our ability to offer wood-based technology. We kind of have a duty to explain the benefits of Farol's boards. [...] Just think: that surfer will have a better board for a longer time. It's sustainable for the environment—and for their wallet*".

The company's relationship with its technology is crucial to understanding the business and its positioning as a sustainability-oriented company. Replacing traditional materials in the core structure of surfboards gave the company a competitive advantage while simultaneously promoting environmental harmony. Using wooden sheets as a substitute for polyurethane results in a significant difference when discussing sustainability.

During interviews and day-to-day observations at the company, we repeatedly noticed instances

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

54

in which the narrative emphasized the quality of the technology used in the boards—often with enthusiasm—especially during negotiations and in public perception among the surfing community. When asked about these situations, E1 (Marketing Manager) explained:

"everyone keeps asking me to create more marketing content about our sustainable features. But we've already studied this and found that it doesn't really convince our audience. Surfers, in general, have other priorities. [...] Still, we know our technology is transformative, and the cost-benefit is very positive. [...] That's why well-known brands and names in Brazilian and international surfing, like Medina Softboards, are with us and see value in our technology and business model".

The company's efforts to drastically reduce the use and spread of petroleum-derived industrial waste have placed *Farol* in a prominent market position, as very few surfboard factories share this level of concern. Observing the company's internal operations provides insights into how it treats customers, manages sales, manufactures boards, and approaches the mission of reducing environmental harm.

Considering the changes in process philosophy—both in terms of production and environmental concern—and the continuity and enhancement of these processes since the beginning of the CEO's tenure, we can consider the company's continuous work toward improving manufacturing and reducing harmful waste as a praxis. As E6 (CEO) explained:

"Farol's mission is to resolve economic issues while addressing sustainability concerns. It's an enormous challenge, but we face it every day. We can't think only about environmental issues, because that drives up costs and makes the product unsellable. The customer puts finances first. Very few people come to us with no concern about money. So we have to manage both aspects".

The ongoing reinforcement of the importance of aligning financial and sustainability objectives can be seen as a praxis - a daily practice maintained by the company's team and ingrained in its identity..

Regarding the practitioners, they play a key role in implementing practices, with the ability to actively influence the creation or modification of established practices according to their intentions and prerogatives. Practitioners are understood as the organizational actors who make strategy happen. Based on direct observation, we identified the practitioners involved in *Farol*'s strategy, presented below in Picture 2, along with a synthesis of the previously discussed practices and praxis.

Picture 2. Summary of *Farol*'s practices, praxis, and practitioners

Practitioner	Praxis	Practices
Factory Team (E7 and E8)	(i) Recognition of convictions and values; (ii) Adaptation to ecological perspective	(i) Complete EPS recycling cycle; (ii) Exact use of resin materials; (iii) 100% recycling of domestic waste

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

55

Production Planning and Control Coordinator (E5)	(i) Balance between sustainability and economics; (ii) Identification of shared beliefs	(i) Sustainable administration.
CEO (E6)	(i) Understanding of the social process, organizational convictions, and values; (ii) Influencing sustainability actions	(i) Use of sustainable surfboard construction materials; (ii) Strategic focus on reducing industrial waste

Source: Survey data.

Thus, we move on to the discussion of results.

Discussion of Results

We begin our discussion of results by revisiting the research question that guided this study: "How can strategic management and sustainability practices be related from the perspective of strategy as social practice?" Based on this, and drawing from the theoretical framework outlined in the constituent elements of the study, we developed reflections that relate strategic management to sustainability practices from the SAP perspective.

We found that *Farol* Company's mission and values aim to balance its business between financial performance and environmental responsibility. From our ECEs, we identified recurring sustainability practices and the support of practitioners for their operationalization as predominant elements in this process. Since these elements are developed in a top-down manner by managers (Hart, 1992), the practices and, consequently, the strategic praxis (Jarzabkowski et al., 2007) are derived from a deductive view of strategy formation (Nonaka, 1988).

As strategies are developed by various managers, the organization builds a practical memory in which each strategist's actions are integrated into daily routines (Hart, 1992; Nonaka, 1988). This way, sustainability practices are transmitted and learned by practitioners, fostering the collective identity of the organization through the articulation of practices, praxis, and practitioners (Jarzabkowski et al., 2007; Whittington, 2006).

Although there is freedom in weekly meetings for employees to suggest strategies (Andersen, 2004), the practices are structured by the management, many of them coming from the CEO (Hart, 1992; Nonaka, 1988), and only developed by the operational team, characterizing a strategy closer to pure deliberation (Mintzberg & Waters, 1985). From the perspective of strategy as practice (Whittington, 2006; Jarzabkowski et al., 2007), these practices are defined by top management and executed at the lower levels. Employees are thus strategic only in execution, not in formulation, differing from the integrative strategy model suggested by Andersen (2004) and Lavarda et al. (2010).

Regarding sustainability practices, we observed that the managers aim to include sustainable initiatives in strategic management to create market differentiation and meaning for employees and customers (Perito et al., 2021). Hence, we identify a paradox between financial reality and environmental concerns in how the team handles customer relations, sustainability challenges, and internal strategic movements.

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

56

Farol Company, with its entrepreneurial orientation, shows a stronger commitment to sustainability. Sustainable practices are closely linked to engagement in such companies. This suggests that implementing actions like developing environmentally friendly products and incorporating recycling practices correlates positively with sustainability commitment (Aguilera et al., 2021; Jansson et al., 2017; Volberda et al., 2021).

The UN (2021) emphasizes the need to balance dynamic economic and ecological systems to minimize environmental impact. According to Jarzabkowski et al. (2021) and Lavarda and Gomes (2023), this can be pursued by linking strategy and sustainability to promote sustainable development and achieve the organization's goals.

To reach such a balance, it is essential to reshape the strategic process at *Farol* Company, especially to encourage more participation from employees responsible for executing strategy. The integrative strategy model (Andersen et al., 2004; 2013; Lavarda et al., 2010) may foster greater engagement among staff and internalize sustainable practices, helping them develop a shared responsibility for product quality and environmental impact (Diez-Martinez & Peiro-Signes, 2022; Rocha et al., 2022; Castillo-Esparza et al., 2024).

By developing an integrative strategy through a middle-up-down process (Andersen et al., 2004; Lavarda et al., 2010), *Farol* Company can encourage innovative sustainable practices from its team. This can lead to organizational transformation, adaptability to change, and influence other organizations to follow sustainable practices (Diez-Martinez & Peiro-Signes, 2022; Machado et al., 2011). Finally, the company can preserve new cultural elements (Rocha et al., 2022) and link them with strategic management to balance economic and sustainable dimensions through the interrelation of practices, praxis, and practitioners (Jarzabkowski et al., 2007; Jarzabkowski et al., 2021; Lavarda & Gomes, 2023; UN, 2021).

Final Remarks

This study aimed to relate strategic management and sustainability practices through the lens of strategy as social practice. First, we reviewed the literature on strategic management (Andersen, 2004; 2013; Hart, 1992; Mintzberg & Waters, 1985; Lavarda et al., 2010; Nonaka, 1988), sustainability practices (Lavarda & Gomes, 2023; Machado et al., 2011), and the strategy as practice perspective (Jarzabkowski et al., 2007; Jarzabkowski et al., 2021; Perito et al., 2021; Whittington, 1996; 2006). We then developed a qualitative and descriptive case study of *Farol* Company (Lavarda & Bellucci, 2022; Yin, 2018). Data were collected through semi-structured interviews, direct observation, and document review, and analyzed using pattern matching and narrative analysis (Czarniawska, 1998; Trochim, 1989).

Key findings include the occurrence of strategic management focused on top-level centralization (Hart, 1992) and operational execution by lower levels, indicating a strategy leaning towards deliberation rather than integration (Andersen, 2004; 2013; Mintzberg & Waters, 1985). These are intertwined with sustainability practices (Jarzabkowski et al., 2021), supported by the strategy-as-practice perspective (Jarzabkowski et al., 2007; Whittington, 2006). This dynamic benefits the organization by seeking to balance environmental concerns with economic priorities (Lavarda & Gomes, 2023). We also identified the key agents responsible for implementing and maintaining the organization's values, highlighting the role of practitioners in supporting strategy as social practice (Jarzabkowski et al., 2007; Whittington, 2006).

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

57

Theoretically, this study contributes by presenting a structured set of concepts that, when integrated, provide new insights into strategy connected with environmental concerns as an evolving activity and practice.

Practically, we emphasize the importance of clearly defining strategic management and sustainability practices, aiming to implement structured medium- and long-term planning and solve environmental issues with assertive approaches.

This study has two main limitations. First, it was challenging to develop the theoretical framework, as the integrated study of strategic management, sustainability practices, and SAP has not been frequent in the literature. Second, time constraints limited interview durations due to the company's small size and heavy workloads.

For future research, we suggest studying strategic management from the perspective of middle managers (Lavarda & Gomes, 2023; Melo, Leite & Lavarda, 2024) and exploring open strategy models for internal practice adaptation (Lavarda & Leite, 2022).

We emphasize that strategic management, sustainability practices, and the strategy-as-practice approach have significant empirical potential when studied together. This study encourages further research on these topics to contribute to the sustainable development of organizations. Importantly, this research goes beyond theory, incorporating practical aspects relevant to business management engaged in sustainability.

Referências

Aguilera, R.V., Aragón-Correa, J.A., Marano, V. and Tashman, P.A. (2021). The corporate governance of environmental sustainability: a review and proposal for more integrated research. Journal of Management, 47(6), 1468-1497. https://doi.org/10.1177/0149206321991212

Andersen, T. J. (2004). Integrating the strategy formation process: an international perspective. European Management Journal, 22(3), 263–272. https://doi.org/10.1016/j.emj.2004.04.008

Andersen, T. J. (2013). Short introduction to strategic management. Cambridge: University Printing House.

Barry, D., & Elmes, M. (1997). On paradigms and narratives: Barry and Elmes' response. Academy of Management Review, 847-849.

Bencherki, N., Basque, J., & Rouleau, L. (2019). A Sensemaking Perspective on Open Strategy. In: Seidl, D., Whittington, R., & Von Krogh, G. (Eds.), The Cambridge Handbook of Open Strategy. p. 241-258. Cambridge: Cambridge University Press.

Bier, C. A., Rossi, R. F. R., Peña, F. T. G., de Oliveira, N. G. F., de Campos, F. K., & Bittencourt, D. L. (2016). Proposta de criação de instrumento para o diagnóstico, avaliação, orientação e suporte da responsabilidade corporativa globalmente sustentável das organizações: Protocolo RCGS. Sistemas & Gestão, 11(3), 255-269. https://doi.org/10.20985/1980-5160.2016.v11n3.769

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

58

Burgelman, R. A. (1983). A model of the interaction of strategic behaviour, corporate context and the concept of strategy. Academy of Management Review, 1, 61–70. https://doi.org/10.2307/257168

Castillo-Esparza, M. M. G. C., Maldonado-Guzmán, G., & Mejía-Trejo, J. (2024). Green Business strategy and its effect on financial performance: The mediating role of corporate social responsibility. Tec Empresarial, 18(2), 1-17. https://doi.org/10.18845/te.v18i2.7134

Chen Y., Tang G., Jin J., Li J., & Paillé P. (2015). Linking market orientation and environmental performance: The influence of environmental strategy, employee's environmental involvement, and environmental product quality. Journal of Business Ethics, 127, 479-500. https://doi.org/10.1007/s10551-014-2059-1

Czarniawska, B. (1998). A narrative approach to organization studies (B. Czarniawska, Org.). SAGE Publications.

Dahlmann F., & Brammer S. (2011). Exploring and explaining patterns of adaptation and selection in corporate environmental strategy in the USA. Organization Studies, 32, 527-553. https://doi.org/10.1177/0170840611403670

Diez-Martinez, I., & Peiro-Signes, A. (2022). Transitioning towards sustainability: The 'what','why'and 'how'of the integration of sustainable practices into business models. Tec Empresarial, 16(1), 44-67.

Donaldson, L. (1999). Teoria da contingência estrutural. Handbook de estudos organizacionais, 1, 105-133.

Eisenhardt, K. M. (1989). Building theories from case study research. Academy of Management Review, 14(4), 532–550. https://doi.org/10.2307/258557

Galbreath J. (2019). Drivers of green innovations: The impact of export intensity, women leaders, and absorptive capacity. Journal of Business Ethics, 158, 47-61. https://doi.org/10.1007/s10551-017-3715-z

Hart, S. L. (1992). An integrative framework for strategy-making processes. Academy of management review, 17(2), 327. https://doi.org/10.2307/258775

Hendry, J. (2000). Strategic decision mking, discourse, and strategy as social practice. Journal of Management studies, 37(7), 955-978. https://doi.org/10.1111/1467-6486.00212

Imperador, A. M., & Silva, M. V. H. (2018). Sustentabilidade empresarial: considerações sobre diferentes sistemas de mensuração do desenvolvimento sustentável. Holos, 3, 429-445. https://doi.org/10.15628/holos.2018.5916

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

59

Jansson, J., Nilsson, J., Modig, F., & Hed Vall, G. (2017). Commitment to sustainability in small and medium-sized enterprises: the influence of strategic orientations and management values. Business Strategy and the Environment, 26(1), 69-83. https://doi.org/10.1002/bse.1901

Jarzabkowski, P. (2005). Strategy as practice: An activity-based approach. London: Sage.
Jarzabkowski, P., Balogun, J., & Seidl, D. (2007). Strategizing: The challenges of a practice perspective. Human relations, 60(1), 5-27. https://doi.org/10.1177/0018726707075703

Jarzabkowski, P., Bednarek, R., & Cabantous, L. (2017, January). Timing practices and material markers in coordinating collective market patterns. In 2017 Annual Meeting of the Academy of Management, AOM 2017 (Vol. 2017). Academy of Management.

Jarzabkowski, P., Dowell, G. W., & Berchicci, L. (2021). Strategy and organization scholarship through a radical sustainability lens: A call for 5.0. Strategic Organization, 19(3), 449-455. https://doi.org/10.1177/14761270211033093

Knights, D., & Morgan, G. (1991). Corporate strategy, organizations, and subjectivity: A critique. Organization studies, 12(2), 251-273. https://doi.org/10.1177/017084069101200205

Kerlinger, F. N. (1979). Metodologia da pesquisa em ciências sociais: um tratamento conceitual.

Lavarda, R. B., Canet-Giner, M. T., Peris-Bonet, F. J. (2010). How middle managers contribute to strategy formation process: connection of strategy processes and strategy practices. Revista de Administração de Empresas, 50(4), 358-370. https://doi.org/10.1590/S0034-75902010000400002

Lavarda, R. A., & Bellucci, C. (2022). Case study as a suitable research method to investigate strategy as practice. The Qualitative Report, 27(2), 539–554. https://doi.org/10.46743/2160-3715/2022.4296

Lavarda, R. A. B., & Leite, F. K. (2022). Open strategizing and organizational resilience considering the environmental uncertainty. Revista Ibero-Americana de Estratégia, 21(2), 21447. https://doi.org/10.5585/riae.v21i2.21447

Lavarda, R. A. B., & Gomes, N. N. (2023). Action of middle manager in interlocutions between strategizing and sustainability: a theoretical essay. Revista Ibero-Americana de Estratégia, 22(1), 23394. https://doi.org/10.5585/2023.23394

Lewis B. W., Walls J. L., Dowell G. W. 2014. Difference in degrees: CEO characteristics and firm environmental disclosure. Strategic Management Journal, 35, 712-722. https://doi.org/10.1002/smj.2127

Machado, D. G., Lavarda, R. A. B., & Lavarda, C. E. F. (2011). Modelo de avaliação de estratégia

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

60

ambiental. Revista de Administração FACES Journal.

Mason, R. B. (2007). The external environment's effect on management and strategy: a complexity theory approach. Management Decision, 45(1), 10–28. https://doi.org/10.1108/00251740710718935

Melo, A. C. A. A., Leite, F. K., & Lavarda, R. A. B. (2024). Middle manager roles in strategy implementation facing uncertainty environment: case study in a banking institution. Revista Ibero-Americana de Estratégia, 23(3), e25199-e25199. https://doi.org/10.5585/2024.25199

Mintzberg, H. (1972). The myths of MIS. California Management Review, 15(1), 92-97. https://doi.org/10.2307/41164405

Mintzberg, H. (1978). Patterns in strategic formation. Management Science, 24(9), 934–949. https://doi.org/10.1287/mnsc.24.9.934

Mintzberg, H., & Waters, J. A. (1985). Of strategies, deliberate and emergent. Strategic Management Journal, 6(3), 257–272. https://doi.org/10.1002/smj.4250060306

Mintzberg, H., Ahlstrand, B., & Lampel, J. (2010). Safári de estratégia. o (2. ed.). Porto Alegre: Bookman.

Moore, M. H. (2000). Managing for value: Organizational strategy in for-profit, nonprofit, and governmental organizations. Nonprofit and voluntary sector quarterly, 29(1_suppl), 183-204. https://doi.org/10.1177/0899764000291S009

Nonaka, I. (1988). Toward middle-up-down management: accelerating information creation. MIT Sloan Management Review, 29(3), 9.

Normann, R. (1985). Developing capabilities for organizational learning. In: J.M. Pennings, (ed.). Organizational Strategy and Change: New Views on Formulating and Implementing Strategic Decisions. Jossey-Bass: San Fransisco.

Organização para a Cooperação e Desenvolvimento Econômico. (2021). Desenvolvimento sustentável: Linking Economy, Society, environment. Disponível em: https://www.oecd.org/insights/41774407.pdf. Acesso em: 24 de junho 2023.

Organização das Nações Unidas. (2021). Organização das Nações Unidas - Brasil. Os Objetivos de Desenvolvimento Sustentável no Brasil. Disponível em: https://brasil.un.org/pt-br/sdgs. Acesso em: 24 de junho 2023.

Perito, B. Z.; Lavarda, R. A. B.; Rese, N. (2021, outubro). A Criação de Sentido e o Fazer Estratégia

em Situações de Mudança: Estudo de Caso sob a Perspectiva da Estratégia Como Prática. In: XLV Encontro da Associação Nacional de Pós-Graduação e Pesquisa em Administração, Evento On-line. Anais eletrônicos do XLV EnANPAD.

Rocha, R. V. C. D., Perito, B. Z., & Lavarda, R. A. B. (2022). Autonomous Actions that Emerge from Strategizing in the Preservation of Culture and Tradition of a Collective of Artisanal Fishers in Florianópolis–SC. Organizações & Sociedade, 29, 481-513. https://doi.org/10.1590/1984-92302022v29n0022en

Reckwitz, A. (2002). Toward a theory of social practices: A development in culturalist theorizing. European journal of social theory, 5(2), 243-263. https://doi.org/10.1177/13684310222225432

Régner, P. (2003). Strategy creation in the peripery: inductive versus deductive strategy making. Journal of Management Studies, 40(1), 57–82. https://doi.org/10.1111/1467-6486.t01-1-00004

Seidl, D., & Whittington, R. (2014). Enlarging the strategy-as-practice research agenda: Towards taller and flatter ontologies. Organization studies, 35(10), 1407-1421. https://doi.org/10.1177/0170840614541886

Trochim, W. M. K. (1989). Outcome pattern matching and program theory. Evaluation and Program Planning, 12(4), 355–366. https://doi.org/10.1016/0149-7189(89)90052-9

Vaara, E., & Whittington, R. (2012). Strategy-as-practice: Taking social practices seriously. Academy of Management Annals, 6(1), 285-336. https://doi.org/10.5465/19416520.2012.672039

Volberda, H. W., Khanagha, S., Baden-Fuller, C., Mihalache, O. R., & Birkinshaw, J. (2021). Strategizing in a digital world: Overcoming cognitive barriers, reconfiguring routines and introducing new organizational forms. Long Range Planning, 54(5), 102110. https://doi.org/10.1016/j.lrp.2021.102110

Walls J. L., Berrone P. 2017. The power of one to make a difference: How informal and formal CEO power affect environmental sustainability. Journal of Business Ethics, 145, 293-308. https://doi.org/10.1007/s10551-015-2902-z

World Economic Forum [WEF]. (2022). The Forum commits to being a leader in practicing sustainability. https://www.weforum.org/sustainability-world-economic-forum/

Whittington, R. (1996). Strategy as practice. Long Range Planning, 29(5), 731–735. https://doi.org/10.1016/0024-6301(96)00068-44

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

62

Whittington, R. (2006). Completing the practice turn in strategy research. Organization studies, 27(5), 613-634. https://doi.org/10.1177/0170840606064101

Yin, R. K. (2018). Case study research and applications: design and methods.

REUNIR: *Journal of Administration, Accounting and Sustainability,* 15(2), 2025.

63