

Stefan Gröschl, Patricia Gabaldon*

Leading Resistance to Doing Business as Usual**

In our inductive work, we extend the discourse of leadership and resistance by addressing the auxiliary role resistance has played so far in leadership. In our exploratory study of Jochen Zeitz's leadership at Puma, we illustrate how a key decision maker resists the unsustainable usage of common pool resources and how resistance can move beyond its often ascribed auxiliary and antagonistic role. By extending the focus of resisters to an executive management level, and by moving away from the commonly used leader-follower constellation, we provide the basis to explore further the "overlooked potential" of resistance within the context of leadership.

Key words: resistance, leadership, sustainability, common pool resources (JEL: M14, Q56)

Introduction

The notion of leadership has been described by many different perspectives, theories and typologies, and applied in a wide range of disciplines and contexts (Grint, 2005; Alvesson & Spicer, 2011, 2012). The manifold applications of the term leadership have led to inconsistencies, "conceptual confusion and endemic vagueness" (Alvesson & Spicer, 2012, p. 369). Early leadership studies followed a functional perspective by which leadership was conceptualized in a context and value-free way (Burrell & Morgan, 1979). Subsequent interpretative studies considered leadership as socially constructed by the ones who were considered to lead and those who were considered to be led in a particular situation (Fairhurst & Grant, 2010). Critical studies have criticized interpretive leadership scholars for their exclusive focus on the heroism and goodness associated with leadership, and have highlighted the "darker sides" of leadership (Alvesson & Spicer, 2012, p. 373), and its negative consequences and bad practices (Ford, Harding, & Learmonth, 2008; Collinson, 2011).

* Stefan Gröschl (corresponding author), ESSEC Business School, 3 Ave. Bernard Hirsch, CS 50105 Cergy, 95021 Cergy Pontoise Cedex, France. Email: groschl@essec.edu.

Patricia Gabaldon Department: Economic Environment, University/Institution: IE Business School, C/ Maria de Molina, 13, Madrid 28006, Spain. Email: patricia.gabaldon@ie.edu.

** The title's phrase "resistance to doing business as usual" refers to Zeitz' appeal during a conference in 2011 organized by His Royal Highness The Prince of Wales, that "as humans we can no longer conduct business as usual in hopes that our future will remain the same as we know it today" (Zeitz, 2011).

Article received: June 6, 2016

Revised version accepted after double blind review: March 9, 2017

These recently emerged “anti-leadership” (Alverson & Spicer, 2012, p. 374) studies have introduced a dialectical perspective focusing on the dynamic interactions between leadership and aspects related to power, control, domination and resistance. While much emphasis has been given to power, control and domination, resistance has only played a supporting and often adversarial and antagonistic role (Courpasson, Dany & Clegg, 2012) with an “overlooked potential” (Zoller & Fairhurst, 2007, p. 1331). We respond to Zoller and Fairhurst’s (2007) call for refining and enhancing the discourse between leadership and resistance, and address the auxiliary role the concept of resistance has played so far in the context of leadership.

We use Hollander and Einwohner’s (2004) typology of resistance to conceptualize the local meaning ascribed to resistance by agents responsible for its construction in a given situational context. We apply Hollander and Einwohner’s (2004) typology of resistance to the case of Puma, and explore how this sport and lifestyle company in the sporting goods industry and its leader resisted the temptation of short-term economic gains at the expense of an overuse of common pool resources¹. We focus our attention on the then CEO of Puma, Jochen Zeitz, and his leadership which pushed Puma to introduce a “revolutionary” (Lovegrove, 2011) environmental profit and loss accounting report in 2010 to identify the true environmental and social costs of its business activities. By doing so, Zeitz resisted current business practices which use common pool resources unsustainably, and challenged shareholders’ pressure to maximizing short-term economic return on investments by conducting “business as usual”². Our study of Zeitz’s resistance to “doing business as usual” contributes to the scarcity of works which have explored resistance within the context of leadership and beyond organizational and workplace boundaries. Our focus on a company leader challenging companies’ overuse of common pool resources moves the discourse of resisters to an executive management level and away from traditional workplace leader-follower constellations and narrow organizational perspectives. By doing so, we respond to Martí, Mumby, Seidl, and Thomas’ (2014) criticism of the many studies which have focused on non-managerial staff when exploring resistance within organizational settings. And by thematizing the overuse of common pool resources we address Martí and Fernández’s (2013, p. 1216) call for studies of resistance that address “contemporary issues of broader societal relevance”.

- 1 Common pool resources have been defined by their high subtractability, their finite nature, and the difficulty of excluding beneficiaries from using them (Ostrom & Ostrom, 1977). Examples of common pool resources include oceans, air, lakes, fisheries, and forests (Ostrom, 2010). While some common pool resources (e.g., fisheries or forests) have been made exclusive through regulations and property rights, other common pool resources (e.g., oceans) have remained resources to which everyone has access and that everyone can use (open access resources).
- 2 For the purpose of this paper, we define “doing business as usual” as business practices which use common pool resources in an unsustainable way.

We start our paper by providing a brief overview of the context and dynamics, which require businesses to resist the notion of doing business “as usual”, and to conduct business in a more sustainable way. This is followed by an outline of the concept of resistance, and an introduction of Hollander and Einwohner’s (2004) typology of resistance. As other leadership studies have extensively discussed underlying paradigmatic assumptions of leadership and their limitations (see Alversson & Spicer, 2012), we will focus our review on the scarce works on resistance and leadership. Following are the introduction of the case study organization Puma, Jochen Zeitz, and the concept of an environmental profit and loss accounting exercise. We then present our methodology and the different agents involved in the construction of Zeitz’s leadership at Puma. Subsequently, we explore how Zeitz has led Puma to resist current business practices by using its resources in a more sustainable way. Our case study is a starting point for exploring further the concept of resistance within the context of leadership, and it provides the basis for more empirical work in this area. We conclude our paper by pointing out the importance of leadership in resisting dominating and powerful interest groups and current business paradigms and highlight the limitations of our case study.

The Challenges of Resisting to Doing Business as Usual

While scholars have argued that companies have a responsibility to use common pool resources sustainably³ (Donaldson, 1982; O’Brien, 2009; Sison & Fontrodona, 2006), unrestricted access to open access resources, and the difficulty to enforce and control the exclusivity of restricted common pool resources have led to unsustainable actions and the overuse of open access, common pool resources.

Ostrom (2010) has stressed the dangers of their diminishment and destruction through companies’ over/ab-use of these resources. In open access resources such as oceans, fishing companies have exploited and overfished many fish stocks to a level of near extinction (Ostrom, 2008). In the forestry industry, ownership and conservation laws have not prevented farming companies, and industries that benefit from deforestation, to destroy all of the forests in 25 countries and more than 90 percent of the forests in another 29 countries (Millennium Ecosystem Assessment, 2005). If business continues to be conducted “as usual”, the future usage of common pool resources could exceed “all measures of available resources and assessments of limits to the capacity to absorb impacts” (Fischer-Kowalski et al., 2011, p. 29).

3 Considering the strong affiliation of common pool resources with the ecological and environmental context, we adopt the definition of sustainability proposed by the United Nations’ World Commission on Environment and Development (WCED). In its Brundtland Report in 1987, the WCED defined sustainability as “the process that allows the current generation to meet the needs of the present without compromising the ability of future generations to meet their own needs” (Brundtland, 1987, p. 43).

However, in a “cut-throat business environment” changing companies’ unsustainable use of common pool resources remains challenging, “if not impossible” (O’Brien, 2009, p. 32). Resisting the temptations of freeriding, and the myopic economic gains by “doing business as usual” seems challenging for many firms, and companies’ attitudes toward using common pool resources sustainably remain to vary widely (Gabaldon & Gröschl, 2014). While there are companies that engage in sustainable and responsible actions, however, these actions and activities have been in many cases embryonic, ad hoc, voluntary under a corporate social responsibility banner, and a disguise for their market and image driven needs (Ballot, Bibard, Even-Granboulan, Ganem, & Grassin, 2005). In 2011, The World Economic Forum (2011, p. 23) reported on sustainable actions that until “relatively recently, business attitudes towards sustainability tended to be reactive and focused on compliance. Companies’ principal focus was on mitigating risk, addressing concerns raised by NGOs and attempting to avoid or influence government regulations.” Economic pressure and constraints, global competition, and business leaders’ short-term company visions seem to continue to override the concepts and principles aimed at sparking some sense of obligation amongst private businesses and their leaders to act as a collectivity in a more responsible and sustainable way. According to Lacy (2013), shareholder short term expectations continue to supersede a sense of responsibility and a long-term vision among many business leaders to contribute to the sustenance of common pool resources, and to resist to doing business as usual.

Conceptualizing Resistance

The term resistance derives from the natural sciences and Newtonian physics of primary actions and opposite reactions, and has been adopted as a metaphor within the social sciences (Burrell, 1984). Within this category of academic disciplines, resistance has been explored, applied and measured by studies in many different sub-disciplines ranging from anthropology (Sivaramakrishnan, 2005) and psychoanalysis (Lapping, 2007), to critical theory (Masquelier, 2013), rhetorical analysis (Symon, 2005) and gender research (Hollander, 2002). Based on works in psychology, resistance has been described as an internal reaction to change, defined by a set of individual negative attitudes towards change. According to Symon (2005, p. 1642) “employees resist change because they fear change, they have ‘resistant personalities’, or they misunderstand the change.” Curtailing change has led resistance to being viewed as “adversarial, problematic and harmful for organizations, communities, and societies alike” (Marti et al., 2014, p. 1). Common types of such resistance include physical and material resistance in form of spontaneous, flat and loosely structured protests, to formal social movements and strikes (Jasper, 1997; Sivaramakrishnan, 2005).

In recent years, in the field of organization studies, some writers have started to “romanticize” and celebrate employee resistance – in particular within the context of organizational control and dominance (Mumby, 2005, p. 21). Others have adopted a less elated perspective to avoid a hypostatization of resistance, and applied instead a dialectic approach toward resistance and control, to better “understand the ways in which the two are mutually implicative and coproductive” (Mumby, 2005, p. 21). The changes in perspectives and approaches toward resistance are related to changing work forms. Open conflicts, organized acts of rebellion, and class-conscious recalcitrance have been on the decline. They have been replaced with subjective resistance strategies such as irony, humor and cynicism to resist the increasingly identity-based controls within many postindustrial organizations and workplace settings (Flemming, 2005; Gabriel, 2005; Ashcraft, 2008). Identity-based controls are methods that are “far subtler, yet deeper [They] are pervasive and invasive, and do not merely constrain but define a person.” They include cultural and ideological controls, structural controls, and technological controls (Gabriel, 2005, p. 319). One of the key strategies today to resist these different forms of identity-based controls has been to exit the organization. According to Gabriel (2005, p. 321) exiting “is a resistance strategy for employees that directly mirrors the consumerism of our times.”

Studies that have explored the new tactics of resistance toward the different forms and strategies of control and change management remain focused on aspects within workplace boundaries and related to employees, and have failed to extend the focus to organizational decision makers (Martí et al., 2014), to address “the broader flows of domination” (Fleming, 2005, p. 47), and to explore “contemporary issues of broader societal relevance” (Martí & Fernández, 2013, p. 1216). In our case study, we address these limitations and criticism of current works of workplace resistance. Our case study of Jochen Zeitz and his resistance to the unsustainable use of common pool resources responds to Martí and Fernández’s (2013, p. 1216) call for more “contemporary issues of broader societal relevance.” With Zeitz as a resister in a key decision making position we extend current resistance studies of non-managerial staff to top management levels and a leadership context.

Considering the complexity of resistance and the limited consensus of its definition (Zoller & Fairhurst, 2007), we use Hollander and Einwohner’s (2004) categorization of resistance, with actors, targets and third parties (e.g. observers) being the key agents of resistance. Hollander and Einwohner’s (2004) categorization of resistance seemed the most appropriate framework for this study, as by addressing a broader societal aspect beyond workplace boundaries we shift away from the traditional leader-follower structure to be found within organizational settings. Hollander and Einwohner’s (2004) types of resistance depend on the different interactions between the actor’s (lack of) intent to resist, and the (lack of) recognition of this act as resistance by the target and the observer – as the following table illustrates:

Table 1: Hollander and Einwohner’s types of resistance

	Is act intended as resistance by actor?	Is act recognized as resistance by	
		Target?	Observer?
Overt resistance	Yes	Yes	Yes
Covert resistance	Yes	No	Yes
Unwitting resistance	No	Yes	Yes
Target-defined resistance	No	Yes	No
Externally-defined resistance	No	No	Yes
Missed resistance	Yes	Yes	No
Attempted resistance	Yes	No	No
Not resistance	No	No	No

Hollander and Einwohner (2004, p. 544)

So far, the discussions about the conceptual importance of the actor’s conscious intention to resist have been controversial and inconclusive. Some observers have insisted that the actor’s intent is central to defining resistance (Scott, 1985; Leblanc, 1999). Others have highlighted that the complex nature of motives (Strauss, 1992), and the unreliability of methods of finding out the motives behind resisting acts, “leave us no choice but to try to assess the nature of the act itself” (Weitz, 2001, p. 670). Similar disagreement exists about the importance of third parties to recognize an act as resistance. For Rubin (1996) this recognition is the minimum defining requirement of resistance (quoted by Hollander and Einwohner, 2004, p. 541). Others have argued that the recognition of resistance depends on its visibility to, and interpretation by the targets and observers; and because this visibility and interpretation does not always exist or varies, recognition by targets and observers is not always possible and/or differs (Hollander and Einwohner, 2004).

Hollander and Einwohner (2004) concluded, that so far, agreement in the literature about the concept of resistance is limited to the overt form of resistance, its interactional nature between actors/resisters, targets and third parties, and the key elements being action and opposition. Action and opposition take on a cyclical inter-relationship driven by the notion of power. Or, as Hollander and Einwohner (2004, p. 548) explain, “domination leads to resistance, which leads to the further exercise of power, provoking further resistance, and so on.” Some studies consider this circular interaction as the basis for a new form of leadership, namely resistance leadership. The following section reviews such studies and others which focus on resistance and leadership.

Resistance and Leadership

While Mumby (2004, 2005) has highlighted the above dialectical relationship between leadership aspects such as power and resistance, and their mutual constitution, leadership studies exploring resistance are rare (Zoller & Fairhurst, 2007). According to Zoller and Fairhurst (2007), one reason why the discourse of resistance has raised relatively little attention amongst many mainstream leadership researchers could be their concern with managerial effectiveness instead of social critique. Zoller and Fairhurst (2007, p. 1331) argue that leadership aspects are “viewed relatively simplistically, operating mostly on the surface while deep structure concerns routinely get overlooked.” This argument gains further importance when considering Gabriel’s (2005, p. 319) argument that most of today’s control strategies are of a “deeper” nature and therefore easily being unnoticed and unseen. Leadership studies generally have a quantitative and managerial focus which produces “a kind of theoretical and methodological individualism”, which might hamper the exploration of resistance and its complex nature (Zoller & Fairhurst, 2007, p. 1331).

Leadership studies which address resistance tend to see resistance as an “abnormal or irrational” form of organizational authority (Collinson, 2005, p. 1425), and reduce resistance to an auxiliary and antagonistic role (Chomsky, 1999; Alvesson & Spicer, 2012; Masquelier, 2013). Kan and Parry’s (2004, p. 467) proposition of a “grounded theory of leadership in overcoming resistance to change” discusses methodological and conceptual aspects of (nursing) leadership – with resistance playing a mediocre role in their discourse. In Levay’s (2010, p. 127) study of “charismatic leadership in resistance to change”, the author focuses on the conceptualization of charisma, and the relationship between charismatic leadership and social change – with very few references to the term or concept of resistance. In Collinson’s (2005) study of leadership as a set of dialectical relationships, resistance is explored with control as one of three interrelated dialectics. While Collinson’s (2005) framework allows him to study resistance as an interactive, circular or dualistic concept between leaders and followers within an organizational setting, Collinson’s framework is limited to contexts in which the leadership – follower constellation preexists.

Our study extends the scope of personified leader – follower constellations, by making unsustainable businesses practices the focus of resistance, and the resister to become the leader. This transformation of resisters into leaders has been considered by Zoller and Fairhurst (2007) as an area that has received relatively little consideration within the leadership literature. Zoller and Fairhurst’s (2007, p. 1355) conceptual study of resistance leadership has focused on leaders that emerged from resisting managers and their decisions, and their “mobilization of collectives in every day organizational life.” We extend Zoller and Fairhurst’s (2007) work by studying top managers as the resisting leaders, and by doing so, we address Martí et al.’s (2014) call for shifting the focus from operational staff to managers and decision makers

when exploring resistance within workplace settings. With our study of Zeitz's resistance to the unsustainable use of common pool resources, we address Zoller and Fairhurst's (2007) urge for more empirical works in the area of resistance leadership, and we address Martí and Fernández' (2013, p. 1216) call for studies which address contemporary issues of broader societal relevance.

Puma, Jochen Zeitz, and the Concept of Environmental Profit and Loss Accounting

The case study organization of our paper is Puma. Puma is a German multinational sport and lifestyle company which has been controlled by the French Kering group since 2007. Puma emerged out of the split up of the Dassler Brothers Shoe Factory in 1948, and is headquartered in Herzogenaurach in Germany. The company increased its sales from 541 million euro in 1993 to an all-time high of 3.45 billion euro in 2012 (Statista, 2016). After a decline of sales in 2013/14, sales in 2015 increased again to 3.4 billion euro (Puma, 2016).

Jochen Zeitz joined Puma in 1988 after having worked for Colgate Palmolive in New York and Hamburg between 1987 and 1988, and after having studied marketing and management at the German elitist private business school European Business School (EBS) (Haupt, 2014). Initially Zeitz was expected by his parents to study medicine and to become a surgeon. Yet after two semesters he quit his medical studies at the University of Florence in Italy and broke with the century old family tradition of being active in the medical field (Grün & Zeitz, 2010). Zeitz recalls this as "the first of many occasions in which I cut traditional paradigms" (Zeitz, 2014). At Puma Zeitz moved up quickly to the head of the marketing department before being promoted to Puma's Vice President International, and Head of International Marketing and Sales. During that time, Puma was close to bankruptcy. In 1993, aged 30, Zeitz took over the leadership of Puma at stayed as CEO until 2011 and as Chairman until 2012. Under Zeitz' leadership Puma made it its strategic priority to become more sustainable - with the company's environmental profit and loss (EPL) accounting exercise in 2010 being the key highlight in this process.

The EPL is a practice of full cost accounting that includes direct and indirect economic and environmental costs of an action (Huizing & Dekker 1992; Schaltegger & Burritt 2000). Full cost accounting emerged out of the United Nations' "Millennium Ecosystem Assessment" in 2005 (Millennium Ecosystem Assessment, 2005) and the ensuing TEEB (The Economics of Ecosystems and Biodiversity) initiative, highlighting the importance of evaluating the interactions of businesses with ecosystems, and of quantifying their environmental externalities along the entire value chain in monetary terms (The Economics of Ecosystems and Biodiversity [TEEB], 2010). The result is a profit and loss statement that shows how much money a company would have to pay to nature, if the latter could claim for it, and that helps

companies to analyze and assess risks and opportunities across the operations and supply chains included in the EPL (McGill 2012; TruCost 2016).

Methodology

It was our observations of many businesses' unsustainable use of common pool resources, and the serious, imminent, and well documented implications for our societies, that motivated us to conduct this study. We asked ourselves what it takes for decision makers to resist an overuse of common pool resources. As a suitable method for exploring this question we conducted a longitudinal, retrospective, explorative single case study based on a rich dataset from a broad range of different sources (Eisenhardt, 1989).

We chose Jochen Zeitz and Puma as our case study, because under Zeitz' leadership Puma was the first company that introduced a comprehensive environmental profit and loss practice that allowed for its managers to measure and manage Puma's use of common pool resources internally and externally across its supply chains in a more sustainable way. The wide-ranging company documentation, the media attention, and the numerous citations of Jochen Zeitz and Puma's revolutionizing business practice (see Lovegrove, 2011) provided our case with the necessary in-depth information and data to explore the complexities, contextual aspects and processes of resisting "to doing business as usual" (Noor, 2008).

Data Collection

Considering the complexity of resistance, and Hollander and Einwohner's (2004)'s construct of resistance through different actors, we used a constructionist perspective, trying not to have a single point of view of the reality, but considering it as a construction of different agents through their interactions (Bosley, Arnold, & Cohen, 2009). We collected data using different data collection methods and describing the perspectives of Jochen Zeitz (actor), the business community (target), and the press (observers). We collected secondary data from the academic and popular press, corporate reports, and video interviews with Zeitz, and primary data from interviews with three key actors of the development of Puma's EPL. Using different data collection methods enabled us to triangulate the different perspectives, and to explore Zeitz and his lead to resist holistically and in depth.

In the first stage, we focused on audio-visual material such as interviews Zeitz was giving to academic audiences, business communities, and to the press before and after Puma's environmental profit and loss account. Using the keywords "sustainability" and "Zeitz" in our search, we identified five key interview videos on YouTube recorded between 2011 and 2013, in which Zeitz explained comprehensively and in detail the environmental approach of Puma and the importance of the sustenance of common pool resources to the company. These videos provided us

with the main actor's personal opinion at first hand, without been altered or interpreted by our potential interest as researchers.

The information we gathered in the interviews given by Zeitz were complemented with semi-structured interviews we conducted in 2012 with key persons responsible for the development of Puma's environmental profit and loss account between 2010 to 2011. Considering the flexible and exploratory nature of the interview, this technique seemed most appropriate for the collection of rich and deep data. The interview provided the "digging ability" on which our case study depended. We interviewed TruCost's Richard Mattison (CEO), PWC's Alan McGill (Partner in PWC's Sustainability and Climate Change practice), and Puma's Rainer Hengstmann (at the time overseeing all Puma activities related to the environment and social affairs). Each interview took around one hour. Our key questions focused on Zeitz's motives for developing a new accounting scheme, the development process of this scheme, and the implications and changes the new accounting report would have on Puma and the business community.

All interviews were tape recorded, transcribed and summarized in the same format. The interview questions provided the basis for categories from which text segments were "carved out of their context in such a way that they retain meaning" (Tesch, 1992, p. 117). Through a cut and paste approach these text segments were re-contextualized into appropriate topics. Instead of using software tools we evaluated the data manually supporting the study's interpretative and qualitative approach to the analysis of the data. The data was not treated in statistical terms or in any quantifiable measures due to the study's exploratory and inductive nature.

The closeness of Richard Mattison and Alan McGill to Puma during the EPL development and implementation process, and the direct involvement of Rainer Hengstmann in Puma's environmental sustainability activities, also provided the authors in their interviews with these three individuals with a better understanding of Puma's corporate perspective. These primary data about Puma's corporate perspective complimented our collection of Puma company documents which included annual reports, sustainability reports, financial statements, and the environmental profit and loss account report of 2010.

In the second phase of our data collection we focused on press articles between 2004 and 2014 found with a key word search of the terms "sustainability" and "Zeitz" in the Factiva database. After an initial automatic selection of 133 articles, we manually selected 88 articles in which Zeitz was interviewed about sustainability or in which the authors of the articles talked specifically about Zeitz and/or sustainability at Puma. With the same key word search we also collected 174 Puma corporate news articles ranging from 2003 to 2014 that included information about Zeitz and Puma's sustainability strategy. We separated the selected data in two periods; before and after Zeitz at Puma.

Data Analysis

Based on Hollander and Einwohner's (2004)'s construct of resistance, we analyzed the collected data according to the actor (Jochen Zeitz) the target (the business community) and the observer (the press).

Jochen Zeitz's video interviews and the authors' own three interviews with Richard Mattison, Alan McGill and Rainer Hengstmann were analysed using discourse analysis. Discourse analytical approaches provide access to reality through language and meaning to physical objects through discourse (Jorgensen & Phillips, 2002). Considering that the focus of our study was the resistance of the overuse of common pool resources and a change in doing business, critical discourse analysis with its central theme being the investigation of change (Fairclough, 1992) seemed particularly fitting with our research agenda and methodological approach. Analysing Zeitz and our interviewees' "particular way of talking about and understanding of" Puma's use of common pool resources allowed us to compare and contrast their comments and views with Puma's changing policies and actions toward the company's use of common pool resources (see Jorgensen & Phillips, 2002, p. 1). Using discourse analysis helped us to develop a constructionist perspective of reality from the different interviewees' statements, framed by Puma's activities in environmental sustainability and the sustenance of common pool resources.

In complementing our analysis of Puma's resistance to the overuse of common pool resources, we analysed the frequency and meaning of the term sustainability in the headlines of Puma's corporate newsletter between 2004 and 2014. We used NVivo software to count and code the most common terms in the headlines. By comparing the most repeated terms in Puma's corporate newsletter headlines with Puma's policies and activities concerning the sustenance of common pool resources, we could examine the level of consistency of what Zeitz claimed to believe and stand for, and the implementation of these thoughts and ideas.

With regard to the business community (target) and the press (observers), and their understanding and interpretation of Zeitz's resistance toward doing business as usual, we analyzed the general and business press, and their use and connotation of the term sustainability in relation to Puma and Zeitz between 2004 and 2014. We focused on the words most frequently accompanying the term sustainability in the same period of time. Repetition of terms and topics would transmit the key ideas perceived and stressed by the targets and observers, and with those the visibility of Zeitz's environmental actions towards resisting the overuse of common pool resources. We used NVivo software to analyze the most repeated topics and counted how many times the press mentioned them. With this automatic and inductive list of words (coding) in mind, we then analyzed the articles manually for their context identifying additional arguments illustrating the targets and observers' perspectives of Zeitz and Puma's approach toward the sustenance of common pool resources. All data used was in English.

Our triangulation of data was providing the different perspectives by the actor, the targets and the observers that helped us to better understand Zeitz' resistance. The following section bring together these different perspectives to outline and describe how Zeitz was leading Puma in its resistance of the overuse of common pool resources.

Zeitz Leading Puma Toward the Sustainable Use of Common Pool Resources

Jochen Zeitz joined Puma in 1990 and became its Chairman and CEO three years later. Within only a few years as CEO, Zeitz turned the then money losing company into a highly profitable top brand within the sporting goods industry. After these years of restructuring, however, Zeitz realized that:

“the traditional paradigm of business delivering employment and growth was no longer enough, nor was it enough for me as a personal aspiration [...] I realized that although business is part of the problem, it is potentially the best suited to solve it [...] I was also inspired to do something because I was in a position of influence to help change the old paradigm” (Nidumolu, Kramer, & Zeitz, 2012, p. 43).

In 2008, a year after the Kering Group acquired Puma, Zeitz launched his Puma Vision, an ethical framework based on the four key principles *Fair, Honest, Positive and Creative*. These four principles were introduced as a guide for behaviors, procedures, and relationships within Puma and with its external stakeholders. During that same time, Zeitz established the Foundation of Intercultural Ecosphere Safety in Kenya to develop sustainable projects that would bring together wildlife conservation, community and commerce development in Africa. By engaging in sustainable actions in his professional and personal lives, “my [Zeitz's] private life and business life were merging” (Nidumolu, Kramer, & Zeitz, 2012, 43).

At the same time, Zeitz started to spend more and more time with Anselm Grün, a Benedictine monk and author on spirituality. Zeitz described this time with Grün as “the last step of [his] own transformation” (Nidumolu, Kramer, & Zeitz, 2012, p. 43), and together in 2010 they wrote the book “Prayer, profit and principles”. With his personal transformation being completed, Zeitz wanted to lead Puma toward the “world's most desirable and sustainable Sports lifestyle company [...] empowering employees and suppliers on all levels to take action towards [Puma's] collective sustainable goals” (Puma, 2010). Anselm Grün recalls Zeitz as a person who is “fully and sincerely committed to working towards sustainability. He knows it is not enough to work only for profits. He has worked consistently towards this goal” (Lowe, 2013). In 2011, Zeitz became also Chief Sustainability Officer at Kering and introduced PPR HOME, a global sustainability initiative aimed at all of Kering's brands, and covering four interconnected elements of leadership, ecology, humanity and creativity. It was in the same year, that Zeitz presented Puma's environmental profit and loss accounting exercise - the first ever to be conducted by a com-

pany. The idea for this exercise came about while writing a chapter on sustainability for his book with Grün a year earlier:

“There was a lot of discussion about sustainability at the time, but I figured it’s important to really know if you’re doing the right thing. I thought I knew how to make PUMA more sustainable as a business. It’s not hard to visualize the impacts, but what do you address first: carbon, land use, water pollution or waste? I didn’t quite understand because there was no tool that allowed me to put everything into a simple, one-page summary that would tell me where our impacts actually were” (Fry, 2013)

Shortly afterwards, Zeitz met at a conference Richard Mattison of Trucost, an environmental data expert company. Mattison described Zeitz at this meeting as very determined and convinced that changing current business practices was a must for to sustain the planet’s resources. In another interview with Beavis (2012), Zeitz was equally focused when arguing that “a new business paradigm [was] necessary and a transformation of corporate reporting [would] be central to this – one that works with nature and not against it” (Beavis, 2012).

Together with Alan McGill at PricewaterhouseCoopers, the three developed Puma’s EPL with the key aim to place a financial value on the environmental impact of Puma across its value chain. While Puma knew its supply chain well in terms of output activities, little did Puma know about the economic inputs. For example, while Puma knew how much leather it used for its production of shoes and accessories, the company had never considered and calculated how much grain and water was needed to feed the cows from which the leather was produced. By using economic input and output techniques to calculate for these activities, Zeitz collected information not only about the output volume, but also about the volume of common pool resources that were needed for the production of Puma’s products. The second part of the calculation was to price common pool resources such as water. Considering local contextual factors such as water scarcity meant that prices for water were corrected and adjusted to a particular supply chain point in a particular location. In Puma’s final EPL the economic value of water was at 47,4 million Euros. By giving common pool resources such as water a monetary value, Zeitz was able to introduce an alternative, more comprehensive reporting scheme than traditional sustainability reports, using “terms that business men understood” (Mattison, 2012).

Zeitz feared that shareholders and the global business community would disapprove and condemn his profit and loss reporting account of common pool resources, as it “is a common practice in the corporate world that this ‘inherent’ value of nature is not defined and integrated into a company’s accounting. Corporations believe that businesses solely rely on financials and are driven by their ‘bottom lines’” (Puma, 2011 a, foreword):

“As the first company to attempt to transparently lay out our environmental footprint from cradle-to-gate, we have obviously caused some waves in the corporate world. Skeptics and critics will question the validity of our methodology and the veracity of our results.”

For Zeitz the development and introduction of Puma's EPL meant resisting the "business as usual" mentality that still drives many of today's companies:

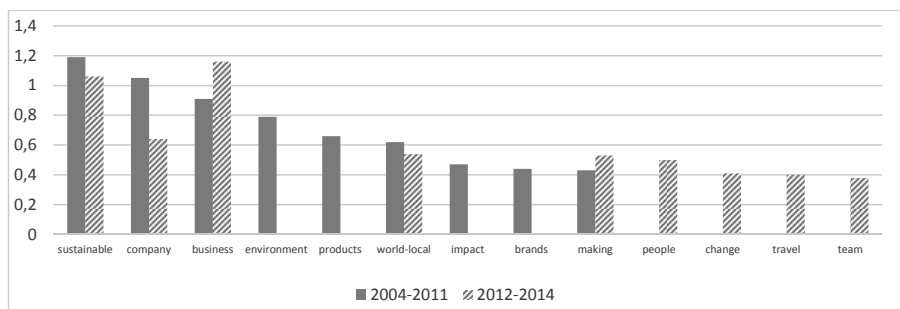
"The implications of this mission take us to consider it as pure micro oriented overt resistance to do business as usual [...] I sincerely hope that the Puma EP&L and its results will open eyes in the corporate world and make the point that the current economic model, which originated in the industrial revolution some 100 years ago, must be radically changed" (Puma, 2011 b, p. 37).

It was not the first time that Zeitz and Puma resisted conventional norms and practices, and tried to do things differently: "We have always gone against the establishment" explained Zeitz (Bell, 2006) – whether it was Puma's recruitment of Zeitz as CEO at the age of 30, or Puma's fight against FIFA for not having allowed Puma sponsored Cameroonian national football players to wear one-piece suits, Puma's battle with governments and their unreasonable subsidies that make it more expensive to use more sustainable materials, for choosing little known niche markets in Africa for some of its key products (Bell, 2006; Confino, 2012), or for "resist[ing] the pressures that can push us into extreme ways of thinking, working or living" (Puma, 2010). As a result, the press in Germany labeled Zeitz early on in his career as a *rebel* (Peters, 2007).

In contrast to his fears, Zeitz's resistance to, and challenging of traditional accounting practices and norms was welcomed by many shareholders (Fry, 2013), and many business leaders celebrated Zeitz as a "revolutionist" (Lovegrove, 2011), and "even those concerned only about bottom-lines, and not the fate of nature are beginning to realize that the sustainability of business itself depends on the long-term viability of ecosystems" (Puma, 2011 b, p. 37).

The press also saw Zeitz and his EPL as resisting traditional business practices and accounting schemes. Our study of press releases shows that before and in 2012, the company was strongly associated with the term sustainability and closely related terms such as environmental, impact or making – as outlined in Graph 1.

Graph 1: Summary of word search in the press between 2004-2011 and 2012-2014

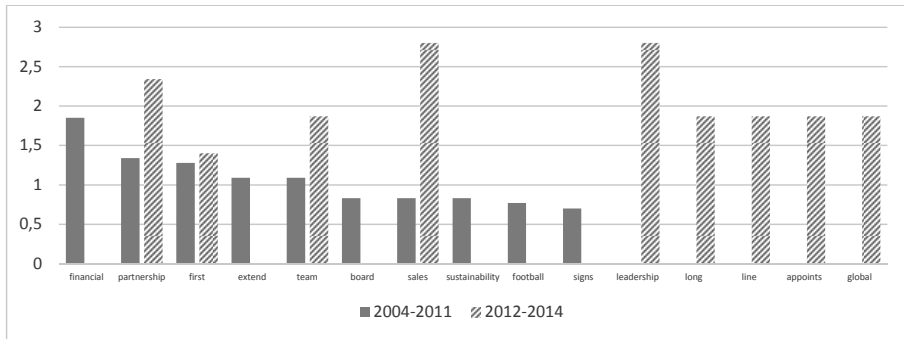


Regardless of whether they were skeptical about the purpose and goal of his resistance, or whether they applauded his actions, the press and the majority of the busi-

ness community acknowledged Zeitz's actions as actions of resistance and leadership. Zeitz had been able to successfully challenge deeply embedded leadership paradigms and behaviors, and to withstand the peer and other stakeholders' pressure to continue to doing business as usual.

Our analysis of the headlines of the corporate news in Puma's homepage between 2004 and 2014 reflects Zeitz's efforts to lead the company toward sustainable policies and practices – despite a significant decrease in earnings before taxes between 2007 and 2009. As Graph 2 shows, between 2004 and 2012 the term sustainability comes up in the top six terms used in the headlines of Puma's corporate news.

Graph 2: Summary of word search in headlines of Puma's corporate news between between 2004-2011 and 2012-2014



In contrast to traditional forms of organizational resistance through collectivities of workers, our case shows how a key decision maker can push an organization to dare to resist a challenge of great societal relevance, and how this resistance can lead to change.

While Zeitz was certain that “we are committed to this process and we will improve on it as we move forward” (Puma, 2011 b, p. 37), in the following section we will explore how this commitment to change and improvement was sustained after Zeitz's departure as CEO of Puma in 2012.

Making Resistance Count

Since Zeitz's departure from Puma as CEO and Chairman in 2011 and 2012 respectively, Puma saw some major changes in its financial performance and leadership. In 2012, profits crashed by 70 percent and Franz Koch, Zeitz's successor as CEO was replaced a year later by Bjoern Gulden. Under Gulden's new leadership many sustainability activities remained running. In 2014, Puma still linked future bonus payments for executive managers to the progress of reaching the company's environmental targets, and it was still one of the few companies calculating and valuing its ecological footprint.

At the same time, however, aside announcing that Puma would go back to its roots of being a sports brand and no longer a sports lifestyle company, Gulden also changed the mission statement from Zeitz's original message of *becoming the most desirable and sustainable Sportlifestyle company in the world* to *to be the fastest sports brand in the world*.

Gulden deleted sustainability as Puma's key organizational purpose in the mission statement, and replaced it with "Brand, Product and Sales" (Puma, 2014) as the new strategic priorities of Puma. Stressing the importance of the market for the company, and its positioning and sales, seemed to move the company back closer to doing business as usual. When comparing Puma's new mission statement with that of Nike *-to bring inspiration and innovation to every athlete in the world-* and Adidas *-to be the global leader in the sporting goods industry with brands built on a passion for sports and a sporting life-*, the differences seem blurred, and a differentiation through sustainability no longer existed.

Our analysis of the headlines of the corporate news from Puma's homepage seems to confirm that Puma was shifting away from its sustainability mission developed by Zeitz. Graph 2 shows a lack of prevalence of the word *sustainability* among the most cited words in headlines after 2011. In fact, none of the corporate news reported by the company after 2011 mentioned the term sustainability in their headlines anymore.

Our analysis of the media and press releases from 2012 to 2014 share a similar trend. As illustrated in Graph 1, the terminology used by the press - while reporting about Puma and its activities - shifted more toward the business environment than before 2012.

After Zeitz departure the terms *business*, *company*, *group* were key in the perceptions of observers. Further, in terms of importance and impact within the press, the word *world* was replaced in importance by the word group named *people* and *impact* for the group of word related to *change*. Although these might not be obvious and direct exchanges or replacements of terms, they do illustrate a shift of focus by Puma: from being concerned with global aspects to a more local and customers oriented business. Without Zeitz, the company seemed to fall back on traditional business norms and short term strategic thinking to tackle the economic crisis that hit Puma in 2012.

Neither governments nor policy reforms by some superordinate authority had rewarded Puma's long run goals for its resistance against unsustainable business practices. On the contrary, Puma's efforts were already obstructed during Zeitz's reign:

"I [Zeitz] call upon governments to start supporting companies to use more sustainable materials in their products instead of continuing with antiquated incentives, such as import duties on synthetic materials that are in principle much higher compared with those placed on leather goods regardless of the environmental footprint" (Confino, 2012)

Thus, without external bodies, structures, or companies supporting and leading other companies in their efforts to use common pool resources sustainably, Puma seemed hesitant to dare to make a major difference again.

Discussion

Puma during Zeitz's reign, and its environmental profit and loss account towards the sustenance of common pool resources could be described as altruistic in nature. Zeitz did not follow other firms' examples as there were none – at least when it comes to comprehensive accounting schemes which account for the firm's externalities and common pool resources. The leader-follower constellation that has been described by Collinson (2005) and others within the resistance and leadership literature did not exist. By making the unsustainable use of common pool resources the subject of resistance, we extend the focus of past studies from workplace and employee related issues to challenges of a greater societal nature and relevance, and shift the theoretical discourse beyond organizational boundaries and operational levels.

By exploring how an organizational leader transforms into a resister, we move the theoretical discourse of resisters to an executive management level, and extend current constellations and definitions of leader-follower relationships. Hollander and Einwohner (2004) have described this relationship and the emergence of resistance as cyclical - by which the leader's domination leads to resistance, which leads to the further exercise of power, provoking further resistance, and so on. Our findings describe a different scenario in which leaders' domination is replaced and depersonalized by routines and habitual practices. And it is the questioning of these practices by Zeitz which led to his resistance to doing business as usual.

Zeitz' call for resisting the unsustainable use of common pool resources challenged the negative connotations that have been associated with the term resistance in leadership studies. The findings show how resistance can move beyond the auxiliary and antagonistic role described by Masquelier (2013). Zeitz's environmental profit and loss account illustrates how resistance can influence workplace dynamics (Courpasson et al, 2012), and how it can serve as the basis of innovation (Waddell & Sohal, 1998).

Zeitz and Puma did not have the disruptions or urgencies which often spark organizational rethinking. We also could not observe any other external forces or contextual changes during Zeitz's leadership (e.g., legislative changes), which could have been responsible for Puma's shift toward using common pool resources in a more sustainable way. Despite severe financial problems between 2007 and 2009, our findings show how Zeitz continued his quest to transform Puma into a firm that uses common pool resources in a sustained way - illustrating Zeitz's belief in the positive outcomes and benefits of sustained business practices in the long-term. While there is disagreement in the resistance literature about the role of intentions

(Hollander & Einwohner, 2004), our findings indicate their importance when it comes to leaders creating organizational changes – confirming Scott (1985) and Leblanc's (1999) call for intentions to play a more central role in understanding resistance.

While Hollander and Einwohner (2004) use the actor's intent to resist as a defining category, there is no mentioning of the motives behind the actor's intention and his/her action as a conceptualizing characteristic of resistance. While the act of resistance can be the same amongst different actors, the motives can vary, and in their variation influence the intensity and persistence of the resisting act (Gabaldon & Gröschl, 2014). Strauss (1992) has highlighted the complex nature of motives as too challenging to be explored. In our study, we consider motives and beliefs to be social constructs, and we proposed a range of methods to "make sense" of Jochen Zeitz's motives of leading Puma into resisting the "doing business as usual" mentality that diminishes and destroys common pool resources. Our findings show the salient nature of motives, and how the alignment of personal and professional motives forms the consistency needed to sustain resistance. While Puma's leadership after Zeitz was continuing to act sustainably and might have believed in the positive consequences of its sustainable actions, Puma did not seem to be able to sustain its resistance towards traditional business practices and norms. Engaging proactively in the sustenance of common pool resources did no longer seem a priority for the company and its leadership.

Conclusions

In this paper, we have extended the discourse between leadership and resistance by addressing the auxiliary role the concept of resistance has played so far in the understanding of leadership. Our exploratory study of Jochen Zeitz, and the application of Hollander and Einwohner's (2004) typology of resistance contribute conceptually to the scarcity of works on resistance and leadership, and address Zoller and Fairhurst's (2007) call for refining and enhancing the discourse in this area.

By extending the focus of resisters to an executive management level, and by moving away from the traditional leader-follower constellation, we have provided a conceptual framework - aligned with a dialectical perspective, and the interpretative assumption of leadership being socially constructed - to explore further the "overlooked potential" of resistance (Zoller & Fairhurst, 2007, p. 1331) within the context of leadership.

When resistance is as personified as in the case of Zeitz, it becomes difficult to sustain the resistance and organizational transformation when the person leaves the organization. This illustrates the importance of motives of individual decision makers for the resisting process and its persistence. While much has been written about an actor's intent, more research in this area could provide greater insights about motives as a defining term for the concept of resistance, and extend Hollander and

Einwohner's (2004) typology of resistance. Our methodological approach could serve as the basis for future studies exploring the complexities of the motives which drive leaders in their resisting acts.

We have explored how an organization could resist the temptation of short term economic gains at the expense of common pool resources, and how this resistance can change and lead to alternative approaches to sustained actions toward common pool resources. Although we used a case study approach, we hope that our study spark some discussions within related fields of leadership and resistance, such as productive resistance, which is concerned "with concrete activities that aim to voice claims and interests that are usually not taken into account by management decisions, and which foster the development of alternative managerial practices" (Courpasson et al, 2012, p. 801).

In sum, our contributions address both theoretical and practical aspects. We contribute to theory by challenging the auxiliary role the concept of resistance has played within the context of leadership, and by shifting the theoretical discourse beyond organizational boundaries and operational levels. In practical terms, our study of Jochen Zeitz and Puma shows the importance of company leaders and key decision makers and their courage to challenge traditional business practices and processes to better address and engage in the sustainable use of our increasingly limited common pool resources.

Our study is of course not without limitations. We have focused on a single case study organization and its leader. There are other company leaders and decision makers such as Patagonia's founder Yvon Chouinard or Unilever's Paul Polman who have engaged for many years in sustainable business practices and who have challenged numerous current business practices. Studying a wider range of such business leaders could help exploring further resistance within the leadership context. Finally, our case study leader Jochen Zeitz could have been studied from within a cognitive framework exploring in greater detail the cognitive reasoning behind his resistance. We mentioned in this paper how Zeitz from very early on seemed to have a tendency to resist traditional ways of doing things in his personal and professional lives – exploring his cognitive framing in a longitudinal study could shed more light into what kind of leaders it takes to challenge current business practices and the overuse of common pool resources.

Taking this discourse further is important to us, as to remain an altruist leader one needs a movement by likeminded believers who are sparked by the altruist's actions, and/or the support and cooperation of external agents such as policy makers and experts (Gabaldon & Gröschl, 2014).

References

- Alvesson, M., & Spicer, A. (2012). Critical leadership studies: The case for critical performativity. *Human Relations*, 65(3), 367-390.
- Alvesson, M., & Spicer, A. (Eds.) (2011). *Metaphors we lead by: Understanding leadership in the real world*. London: Routledge.
- Ashcraft, K. L. (2008). Our stake in struggle. *Management Communication Quarterly*, 21(3), 380-386.
- Ballot, A., Bibard, L., Even-Granboulan, G., Ganem, C., & Grassin, M. (2005). *L'éthique individuelle: Un nouveau défi pour l'entreprise*. Paris: L'Harmattan.
- Beavis, S. (2012, May 30). Puma: Business and the environment – counting the cost. *The Guardian*. Retrieved from: <http://www.theguardian.com/sustainable-business/best-practice-exchange/puma-impact-environment-counting-cost>
- Bell, J. (2006, May 27). Hoping soccer makes 2006 the Cat's Year. *The New York Times*. Retrieved from: http://www.nytimes.com/2006/05/27/business/27interview.html?fta=y&c_r=0
- Bosley, S. L., Arnold, J., & Cohen, L. (2009). How other people shape our careers: A typology drawn from career narratives. *Human Relations*, 62(10), 1487.
- Brundtland, G. H. (1987). *Report of the World Commission on Environment and Development: "Our common future"*. New York, NY: United Nations.
- Burrell, G. (1984). Sex and organizational analysis. *Organization Studies*, 5(2), 97-118.
- Burrell, G., & Morgan, G. (1979). *Sociological paradigms and organizational analysis*. London: Heinemann.
- Collinson, D. (2005). Dialectics of leadership. *Human Relations*, 58(11), 1419-1442.
- Collinson, D. (2011). Critical leadership studies. In A. Bryman, D. Collinson, Grint, K., Jackson, B., & Uhl-Bien, M. (Eds.), *The Sage handbook of leadership* (pp. 179-192). London: Sage Publishing.
- Chomsky, N. (1999). *Profit over people: Neoliberalism and global world order*. London: Seven Stories Press.
- Confino, J. (2012, October 8). Puma scales up environmental profit and loss reporting to a product level. *The Guardian*. Retrieved from: <http://www.theguardian.com/sustainable-business/blog/puma-scales-up-environmental-profit-loss-product>
- Courpasson, D., Dany, F., & Clegg, S. (2012). Resisters at work: Generating productive resistance in the workplace. *Organization Science*, 23(3), 801-819.
- Donaldson, T. (1982). *Corporations and morality*. Englewood Cliffs, NJ: Prentice-Hall.
- Eisenhardt, K. M. (1989). Building theories from case study research. *Academy of Management Review*, 14(4), 532-550.
- Fairclough, N. (1995). *Critical discourse analysis*, London: Longman.
- Fairclough, N. (1992). *Discourse and social change*. Cambridge: Polity Press.
- Fairhurst, G., & Grant, D. (2010). The social construction of leadership: A sailing guide. *Management Communications Quarterly*, 24(2), 171-210.
- Fischer-Kowalski, M., Swilling, M., von Weizsäcker, E. U., Ren, Y., Moriguchi, Y., Crane, W., Krausmann, F., Eisenmenger, N., Giljum, S., Hennicke, P., Romero Lankao, P., & Siriban Manalang, A. (2011). *Decoupling natural resource use and environmental impacts from economic growth*. Nairobi: United Nations Environmental Programme.

- Masquelier, C. (2013). Critical theory and contemporary social movements: Conceptualizing resistance in the neoliberal age, *European Journal of Social Theory*, 16(4), 395-412.
- Mattison, R. (2012, March 14). Interview between one of the authors and Richard Mattison, CEO TruCost.
- McGill, A. (2012, March 5). Interview between one of the authors and Alan McGill (Partner in PWC's Sustainability and Climate Change practice).
- Millennium Ecosystem Assessment. (2005). *Ecosystems and Human Well-Being: Synthesis Report*. Washington, DC: Island Press.
- Mumby, D. (2005). Theorizing resistance in organization studies. *Management Communication Quarterly*, 19(1), 19-44.
- Mumby, D. (2004). Discourse, power and ideology: Unpacking the critical approach. In C. Grant, C. Oswick, & Putnam, L. (Eds.), *The Sage handbook of organizational Discourse* (pp. 237-58). London: Sage Publishing.
- Noor, K. B. (2008). Case study: A strategic research methodology. *American Journal of Applied Sciences*, 5(11), 1602-1604.
- Nidumolu, R., Kramer, K., & Zeitz, J. (2012). Connecting heart to head: Socially responsible business cases (Puma and Alcoa). *Stanford Social Innovation Review*, 10(1), 42-47
- O'Brien, T. (2009). Reconsidering the common good in a business context. *Journal of Business Ethics*, 85(1), 25-37.
- Ostrom, E. (2008). Institutions and the Environment. *Economic Affairs*, 28(3), 24-31.
- Ostrom, E. (2010). Beyond markets and states: Polycentric governance of complex economic systems. *The American Economic Review*, 100(3), 641-672.
- Ostrom, V., & Ostrom, E. (1977). Public goods and public choices. In E. S. Savas (Ed.), *Alternatives for delivering public services: Toward improved performance* (pp. 7-49). Boulder, CO: Westview Press.
- Peters, R. H. (2007, May 5). Das andere Leben des Puma-Mannes. *Stern*. Retrieved from: <http://www.stern.de/wirtschaft/news/jochen-zeitze-das-andere-leben-des-puma-mannes-587584.html>
- Puma. (2016). History and Achievements. Retrieved from: <http://about.puma.com/en/sustainability/strategy/history-and-achievements>
- Puma. (2011 a). Environmental Profit and Loss Account 2010. Retrieved from: <http://about.puma.com/damfiles/default/sustainability/environment/e-p-l/EPL080212final-3cdfc1bdca0821c6ec1cf4b89935bb5.f.pdf>
- Puma. (2011 b). Annual and Sustainability Report 2011. Retrieved from: http://www.puma-annual-report.com/en/PUMAAAnnualReport2011_ENG.pdf
- Puma. (2010). Financial Report 2010. Retrieved from: <http://about.puma.com/damfiles/default/investor-relations/financial-reports/en/2010/AR-2010-14db11370ece92c7ae49dc5c-c15f5604.pdf>
- Puma. (2014). Strategy. Retrieved from: <http://about.puma.com/en/this-is-puma/strategy>
- Rubin, J. (1996). Defining resistance: Contested interpretations of everyday acts. *Studies in Law, Politics, and Society*, 15, 237-260.
- Schaltegger, S., & Burritt, R. (2000). *Contemporary environmental accounting: Issues, concepts and practice*. Sheffield: Greenleaf.
- Scott, J. (1985). *Weapons of the weak: Everyday forms of peasant resistance*. New Haven, CT: Yale University Press.

- Sison, A. J. G., & Fontrodona, J. (2006). The nature of the firm, agency theory and shareholder theory: A critique from philosophical anthropology. *Journal of Business Ethics*, 66(1), 33-42.
- Sivaramakrishnan, K. (2005). Some intellectual genealogies for the concept of everyday resistance. *American Anthropologist*, 107(3), 346-355.
- Statista. (2016). Puma brand sales. Retrieved from: <http://www.statista.com/statistics/268464/brand-sales-of-puma-worldwide-since-1993/>
- Strauss, C. (1992). Models and motives. In R. D'Andrade & C. Strauss (Eds.), *Human motives and cultural models* (pp. 1-20). Cambridge: Cambridge University Press.
- Symon, G. (2005). Exploring resistance from a rhetorical perspective. *Organization Studies*, 26(11), 1641-1663.
- The Economics of Ecosystems and Biodiversity [TEEB]. (2010). *Business and enterprise*. Retrieved from: <http://www.teebweb.org/our-publications/teeb-study-reports/business-and-enterprise/>
- Tesch, R. (1992). *Qualitative research: Analysis types & software tools*. Basingstoke, Hampshire: The Falmer Press.
- TruCost. (2016). *EP&L*. Retrieved, from: <http://www.trucost.com/environmental-profit-and-loss-accounting>
- Waddell, D., & Sohal, A. S. (1998). Resistance: a constructive tool for change management. *Management Decision*, 36(8), 543-548.
- Weitz, R. (2001). Women and their hair. Seeking power through resistance and accommodation. *Gender and Society*, 15(2), 667-686.
- World Economic Forum. (2011). *The consumption dilemma*. Geneva: World Economic Forum.
- Zoller, H., & Fairhurst, G. (2007). Resistance leadership: The overlooked potential in critical organization and leadership studies. *Human Relations*, 60(9), 1331-1360.
- Zeitz J. (July 10, 2014). The courage to redefine business purpose. Zermatt Summit 2014 [video file]. Retrieved from: <https://www.youtube.com/watch?v=5NvRL5v-c2k>
- Zeitz, J. (November 20, 2011). Panel Discussion with Jochen Zeitz [video file]. Retrieved from <https://www.youtube.com/watch?v=mPFVlv-32G8> (3:13-3:47)