Vilnius University Press

Content lists are available at VilniusUniversity Press

Transformations In Business & Economics
2025, Vol. 24 No 3 (66), pp.264-285.

ISSN 1648-4460 | E-ISSN 2538-872X
https://doi.org/10.15388/Tibe.2025.24.3.13

Chapter Sustainability Policies, and Environmental Activities in Corporate and Regional Contexts

Evolution of economic sustainability terminology in EU legislation: a descriptive and quantitative perspective

Javier Jaspe Nieto
E-mail: javer.jaspe@esic.university
ORCID: https://orcid.org/0000-0001-5406-5692
Affiliation: ESIC Business & Marketing School, Spain
ROR: https://ror.org/01db19a87

Ana Lucia Ortega Larrea
E-mail: analucia.ortega@esic.university
ORCID: https://orcid.org/0000-0002-0512-5529
Affiliation: Department of Humanities, ESIC University, Spain
ROR: https://ror.org/0230c9q89

Maria Julia Bordonado Bermejo
E-mail: mariajulia.bordonado@esic.university
ORCID: https://orcid.org/0000-0000-0000-0000
Affiliation: Department of Economics, ESIC University, Spain
ROR: https://ror.org/0230c9q89

Annotation. Within the realm of governmental activity, the alignment of verbal expressions with diverse theoretical or ideological frameworks gives rise to distinct manifestations of the „social construction of reality "within public opinion. This study aims to scrutinize the discourse characteristics employed by the legislative superstructure of the European Union (EU). Rather than seeking causal explanations based on hypotheses, the research confines itself to elucidating the phenomenon as it exists, deducing its constituent elements deductively from a pre-established conceptual framework. To achieve this, the widely utilized ATLAS.ti tool for applied semantic studies is employed. Discourse trends appear to revolve around the social impact of development economics, the pivotal role assigned to future generations, the significance of target-oriented plans and programs, and the equilibrium among social, environmental, and economic dimensions. The temporal constraints warrant a more extensive investigation into the evolution of the EU's legislative discourses that contribute to the construction of reality.

Keywords: sustainability, sustainable development, European Union legislation, Corporate Social Responsibility, discourse acceptance.

JEL classification: K32, Q56, Q58, F52.

Introduction

Both in the media and in the sphere of government activity, the adaptation of verbal messages to different theoretical or ideological postulates crystallizes various forms of „social construction of reality" in public opinion (Berguer, Luckmann, 1966). From a practical point of view, the acceptance of political discourse by citizens facilitates the implementation of measures and the introduction of changes. This is a decisive aspect of sustainability policies at the European level. Promoting sustainability poses significant

Submitted on September 2024. Accepted on September 2025.

challenges, particularly due to limited resources and the absence of coercive power, making it essential to adjust political discourse to align with the current social context to mobilize these actions effectively.

In this sense, discourse serves as the connecting piece between political decision-making and the effectiveness of actions. The efficacy of discourse is marked by how its content and form interweave the units of action that will intervene in a process of change towards sustainability, encompassing entities such as „states, sub-national governments, markets, multinational corporations, financial networks, or even individual consumers“ (Stevenson, Deyzek, 2012).

Achieving the goals set by international agreements on Sustainable Development (SD), such as the 2030 Agenda, requires a significant degree of transnational coordination. This effort aims to integrate social, economic, environmental, and governance aspects, which is only possible through normative instruments that set the roadmap in a unified way. European legislation is arguably the paradigm of this definition. Although not all legal texts emanating from EU institutions have the same status of primacy over national law, EU member states strive to align their legislative processes with the common legal framework (Delicostopoulos, 2003). While legal considerations are beyond the theoretical scope of this research, the sociology of communication addresses the characteristics of a legal narrative that constrains or, at worst, conditions political action and its social impact in terms of sustainability.

Considering all of the above, it is imperative to analyze the characteristics of the discourse employed by the EU legislative superstructure. The particularities, narrative resources, as well as semantic and pragmatic elements, will consequently play a crucial role in shaping a social reality that demands public acceptance and the involvement of multiple levels of sovereignty (Aizenman, Ito, 2020).

The political discourse disseminated to the population is an essential factor that must be adjusted to parameters compatible with the current social context. In a democratic system, citizens' demands must be considered since, ultimately, public legitimation will either favor or hinder the implementation of measures or the mobilization of assets. In this sense, discourse serves as the connecting piece between political decision-making and the effectiveness of actions. The effectiveness of discourse is marked by how its content and form weave together the units of action that will intervene in a process of change towards sustainability, involving entities such as „states, sub-national governments, markets, multinational corporations, financial networks, or even individual consumers“(Stevenson, Deyzek, 2012).

1. Conceptual Framework

In this literature review, we commence by contrasting various holistic definitions of sustainability. Subsequently, we establish connections between these definitions and the principal sustainability theories. It is demonstrated that the foundational currents of sustainability differ from alternative versions of SD. Following this, we provide a summary of the language and legal instruments employed by the EU to address sustainability and SD concerns. Once the theoretical evolution of sustainability and the corresponding language are established, we proceed to present the most recent legislative trends in sustainability within the EU.

1.1 Holistic Definitions of Sustainability

The concept of sustainability has been the subject of extensive academic debate since its inception in the United Nations. It is a term intertwined with the notion of development, often characterized as an „immortal myth“ by some scholars (Kolářová, Wiedlack, 2016). This idea has been significantly shaped by the ideological biases of historical contexts, leading to its presentation with diverse connotations throughout history. Proponents of the Marxist socio-economic thesis advocate for a concept of development linked to dialectical processes of evolution and revolution (Rosenthal, Yudin, 1967). In contrast, adherents of the capitalist system perceive development as a societal economic growth process, drawing an analogy between the evolutionary stages of organisms studied in biology and socio-economic development (Sklair, 2002).

Regardless of these two political ideologies, sustainability ultimately conveys the concept of the enduring quality of something. In essence, it refers to „something“ that can be maintained, perpetuated, and preserved, whether that something entails a transition from current forms and relations of production to presumably improved ones, or whether it signifies a constant trajectory of increasing wealth and qualitative enhancement of living conditions. Nevertheless, in a world comprised of finite resources, the material means of subsistence tend to deplete as their exploitation intensifies due to demographic pressure or increased activity (Harris, 1995).

In our current globalized world, characterized by a diversity of theoretical and political approaches and lacking „global mechanisms with the necessary power to adopt executive decisions“ (Gómez, 2022), it becomes pertinent to ask: Is sustainability realistically achievable without a unified vision at a fundamental level? This would be exceedingly challenging, as resource management affects individuals worldwide, albeit with varying degrees of intensity and at different rates. Consequently, diverse disciplinary fields addressing „sustainability“ have endeavored to define the concept precisely to grasp its essential nature (Ferrater Mora, 2021) and implement cohesive lines of work and actions conducive to genuinely positive practical outcomes. The following presents a chronological taxonomy of some commonly accepted holistic definitions of sustainability articulated from different spheres and positions:

Table 1. Definitions of Sustainability

Wording	*Type*	*Source*	*Year*
„Development that meets the needs of the present without compromising the ability of future generations to meet their own needs”.	Institutional	Brundtland Report (World Commission on Environment and Development – UN)	1963
„What do we owe future generations, and how can we reconcile that with what we owe the poorest among us today?”	Informational	(Vinitha, Vohra)	2002
„[...] enhancing human well-being through time. The poor and disempowered must have much greater access to assets if growth is to be sustainable and the world is to avoid social unrest”.	Corporative	World Development Report 2003 (World Bank)	2003
„Maintenance of non-decreasing and fairly distributed levels of welfare both intra- and inter-generationally.”	Academic	(Linares)	2013
„[...]economic growth [...] compatible with the environment [...] and with social progress”.	Academic	(Gómez)	2014

Source: own research based on Linares (2013) and Gómez (2014).

From the definitions we have employed, a pronounced presence of the generational component is evident, along with a manifestation of social awareness regarding inequality. All these definitions incorporate the concept of development or economic growth. In essence, the initial conceptualizations of sustainability have been rooted in these two pillars (development and growth), as well as a cluster of theories situated at the core of the discourse among actors engaged in political, economic, and social matters.

1.2 Main Theories of Sustainability

It is evident from the preceding discussion that the concept of sustainability cannot easily be confined to a singular, universally applicable interpretation that yields practical assumptions (Bajo, 2016). The previous section presented only a few broad definitions of sustainability, serving the purpose of differentiating them from distinctly environmentalist approaches. Additionally, these definitions assist in situating theoretical postulates, particularly those considered anthropocentric. Such postulates emphasize the necessity for intergenerational transmission of a sufficient stock of total capital to sustain conventional welfare standards equitably (Bajo, 2016).

A priori, this proposition may appear utopian, especially when considering the integration of sustainability claims with the functioning of the international financial system, a pivotal aspect of the global economy (Lagoarde-Segot, Paranque, 2018). Nevertheless, there are several theoretical constructs focused on sustainability that merit consideration. In the subsequent discussion, recognizing the existence of multiple alternatives, we will succinctly outline the constructs that have garnered significant attention in recent years, particularly within the realms of scientific research, corporate practice, politics, and business.

Table 2. Theoretical Proposals on SD

Theory	*Basic theoretical postulates*
Triple Bottom Line Theory	Theoretical construct that proposes the implementation of an SD that deploys an agenda of environmental objectives, and it necessarily includes economic and social lines of work. Economic profit, social welfare, and the protection of the planet are the three pillars of the theory.
Sustainability Revolution Theory	Theory that positions sustainability at the point of balance between the ecological–environmental, economic–labour, and political–social dimensions. The cohesion factor of these three dimensions of parallel development is an education strategy focused on raising social awareness of the interrelation of these three dimensions of contemporary sustainability.
The Three Levels of Sustainability Theory	This proposal takes as axioms the foundations of the Triple Bottom Line Theory and extends its range of application not only to the social sphere indefinitely, but also by acting on the dimensions that make up this social sphere: the individual, the organizational, and the systemic.

Source: own research based on May (2006), Alhaddi (2015), Bajo (2016) and Vinitha, Vohra (2020).

As in the previous section dedicated to definitions and basic concepts, this section on social constructs also reveals a set of common elements in the three theoretical approaches to the question of sustainability (*Table 2)*. Since the late 1990s, there has been a trend towards incorporating socio-economic and socio-political dimensions, recognizing their various levels of existence and their application in the preservation of natural resources.

As organizations, regardless of their legal form or corporate purpose, emerge as key contributors to the theoretical framework of SD models, the concept of corporate social responsibility (CSR) comes into play. Recently, in response to widespread social demands, companies have sought a balance between the continuous pursuit of economic profitability and the assessment of the impact of their activities on the environment and surrounding human groups (Sánchez-Teba, Benítez-González, 2021). One could argue that CSR policies represent packages of institutional activities, whether public or private, derived from specific conceptions of sustainability and the role companies should play in its attainment.

Table 3. Theoretical Proposals on CSR

Theory	*Basic Theoretical Postulates*
Corporate Social Performance Theory	Theory that defends the disclosure of corporate information on business activities and their impact for the benefit of society. This theory consolidates a positive model of transparency for the company and its environment. It is an optimal communication strategy for public legitimization.
Shareholder Value Theory or Fiduciary Capitalism Theory	Proposal based on the fact that „[...] the primary objective of management is to maximise shareholder value. This objective is placed ahead of the interests of other corporate stakeholders, such as employees, suppliers, customers, and society. [...] shareholders are the ultimate owners of a company's assets and, therefore, the priority of managers and boards is to protect and grow these assets for their benefit“.
Stakeholder Theory	Theoretical construct that holds that companies are owned by their shareholders and, consequently, the responsibility of corporate activity is limited by the effects of its impact on the environment.
Corporate Citizenship Theory	The theory that companies have a responsibility with respect to their ethical, legal, and economic duties. Business activity must be able to reconcile financial profitability with contributing to improved living standards for the communities around it.

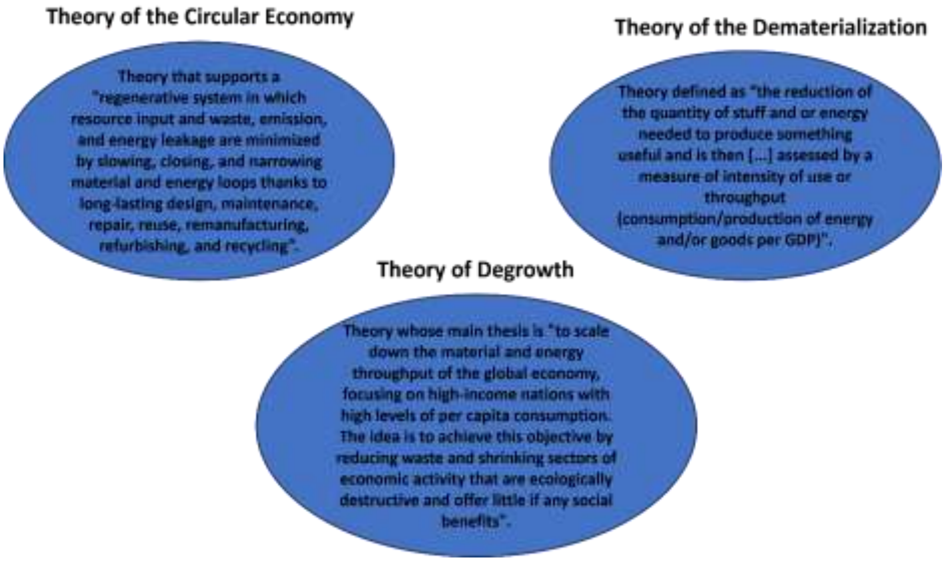
Source: own research based on data obtained from Melé (2009), Freeman *et al.* (2010), O'Connell and Ward (2020), García *et al.* (2021), Cha, Rew (2021).

Similar to the theoretical taxonomy of sustainability, a diversity of approaches is found in this aspect of SD. In *Table 3*, we categorize the four theories currently considered most valid, also referred to as „contemporary mainstream theories“ (Melé, 2009). The table illustrates that SD emphasizes the ethical and moral aspects of productive and commercial activity at the organizational level.

Despite certain incidental differences or variations in descriptive depth, the four prevailing propositions in *Table 3* centralize the axis of rotation on the importance of balancing profitability and responsibility. While the Shareholder Value theory confines responsibility strictly to the connection between owners and executives, the remaining theoretical proposals confine the commitment to the ethical and moral duties of sustainability to a more inclusive sphere that extends beyond the strict limits of the Shareholder Value concept of responsibility. The fundamental challenge with this matter resides in the very notion of responsibility and its association with sustainability. A responsible activity, characterized by awareness of its role and impact, should be capable of being conducted with a full understanding of its effects, thereby enabling any necessary corrections or improvements to be made with foresight (Guadarrama, 2017).

1.3 Alternative Proposals for SD

Numerous scholars have highlighted the issues associated with the conceptual ambiguity surrounding sustainability and the shallowness of proposals constrained by the imperative to perpetuate inherently unsustainable practices. They rationalize the degradation of ecosystems by seeking social justification within the frameworks of capitalist political economy (Liu, 2009). Consequently, theoretical responses to such forms of SD have emerged within the field of economics, driven by critics of the existing paradigm.



Source: own research based on data obtained from Bajo (2016), Geissdoerfer et al. (2017), Maguee and Devezas (2017), and Hickel (2019).

Figure 1. **Main Alternative Theories of SD**

Judging by the explanations of each of the preceding proposals in *Figure 1*, the evident distinction between the theoretical models of SD and their alternatives lies in the commitment to a more austere, cautious, or conservative system of production and consumption concerning resource exploitation. At its best, exemplified in the Circular Economy (CE) approach, there is an imperative to prolong the lifespan of consumer goods through the application of technology and innovation to deter reductionist dynamics in production. In fact, for many scholars, sustainability and CE maintain a relationship of identity between them, as they tend to be used interchangeably in contexts that raise environmental and social issues (Nikolaou *et al.,* 2021; Poliakova *et al.,* 2024; Streimikiene *et al.,* 2024). With respect to the remaining alternatives, both presuppose the antithesis of the notion of growth, considering any kind of expansively unlimited economic development as an unsustainable practice (Islar *et al.,* 2024) and limiting the options to a process of production reduction, which would ultimately generate a presumably responsible model of capitalism. The previously mentioned conflict between two sustainability paradigms becomes apparent: those advocating for a sustainable, non-destructive growth model and those opposing it, favoring a deceleration of the current system of production and consumption.

In contrast to conventional theories, alternative proposals such as the CE and Degrowth Theory advocate for a transition toward a more austere model of production and consumption. These perspectives critique the dynamics of perpetual economic growth, arguing that they generate social inequalities and environmental degradation. For instance, CE prioritizes extending the lifespan of products through innovative technologies, while Degrowth seeks to limit consumption and focus on more equitable systems. Although less represented in European legislation, these theories offer frameworks for a more radical sustainable change.

1.4 Language and Legal Instruments of the European Union

The linguistic structure of the expressions in a given text determines its meaning. In the realm of legislation, it influences its effectiveness, as compliance with the law involves a process of social communication (Greenberg, 2011). The significance of communication processes extends beyond positive law; it is particularly crucial in political interactions that generate legal norms. In a democratic system where political representatives are accountable to the electorate and articulate their will in various parliamentary bodies (Umit, 2017), laws must be formulated to gain acceptance and compliance.

In this context, it is noteworthy that legislation within the EU framework encounters certain linguistic and communicative challenges. Due to its multinational character, the diversity of languages in which various EU legal texts are published may lead to varied legal interpretations unless meticulous attention is paid to creating meaning during drafting (Paluszek, 2020). This multicultural circumstance could potentially result in adverse practical effects, contrary to the intentions of the laws enacted and promulgated by the relevant bodies.

Aspects subject to European regulation, common legal concepts, or EU social issues may exhibit heterogeneity and disagreement in the national legal discourse of each member state. Instances include the climate emergency, cohesion policies, or the matter of unaccompanied minor migrants (Czirfusz, 2020; Atabekova, Radic, 2020; Derks, 2021). Therefore, to comprehend the scope of the linguistic and communicative dimension of the law, it is essential to study the legal texts pertaining to a specific subject. Detecting verbal units endowed with specific meanings is necessary, serving as codes to classify the legal discourses that influence social action.

Regarding the instruments of EU law, understanding their nature and pragmatic effects is crucial to grasp their hierarchy in the diverse national spheres of member states. This understanding is essential as a robust legal framework is a cornerstone for the functioning of the rule of law, particularly intricate in the case of a superstructure of the scale of the EU, as can be seen in *Table 4*.

Table 4. Instruments of European Union law art. 288 of the TFEU

Legislations	Recipients	Effects
Regulations	All member states, all natural and legal persons	Directly applicable and binding in its entirety.
Directives	All or some member states	In relation to the achievement of certain objectives, they are binding, directly applicable only under special conditions.
Decisions I	Addressed to recipients: - all or some member states - certain natural or legal persons	Directly applicable and binding in their entirety.
Decisions II	Not addressed to specific addressees	Mandatory in all its elements.
Recommendations	All or some member states, other EU institutions or bodies, specific persons	Non-binding
Judgements	All or some Member States, other EU institutions or bodies; not specified addressees	Non-mandatory

Source: Borchardt (2018).

Law and politics are two inseparable factors that, as we have observed, are intricately linked by the power of communication and its linguistic tools. Recent literature in democracy studies cautions against the tendency of open societies to deteriorate due to the „trivialization of politics, citizen apathy, resistance to change, the rise of populism, institutional deconsolidation, and more“ (Martín, Nanclares, 2019); circumstances that could likely be mitigated with a robust common legal system coherent with the political discourse at the community level. This legal system must theoretically result from an inter-state consensus on the fundamental aspects of coexistence.

Law cannot be exclusively dissolved in communication and the characteristics of discourse, as this would overlook its coercive nature. However, one of the primary sources of EU law is primary law, stemming from international treaties as a result of political understanding in the realm of international relations. Therefore, it could be argued that there is no politics without communication, as the binding force of words' meanings is essential for norms to have an impact on their addressees (Canel, 2016).

1.5 European Sustainability Policy and Legislation

In recent years, legal acts shaping the EU's trajectory in the field of sustainability have been deductively aligned with the fulfillment of framework agreements, such as the European Green Pact, regulating the collective objective of achieving climate neutrality, and the Target 55 package of measures, aiming to align European legislation with the targets established by the SD Goals of the 2030 Agenda (Dormido *et al.,* 2022).

As a result, the majority of EU policies in the realm of SD predominantly concentrate on the environmental dimension. In this context, efforts primarily center on reducing emissions and, to a lesser extent, enhancing the natural environment's capacity to absorb carbon dioxide emitted into the atmosphere (Elvarasan *et al.,* 2020). The European Green Deal proposes an ecosystem and environmentally neutral economy, targeting a 55% reduction in emissions by 2030, paving the way for the elimination of carbon waste from human activities within a little over a quarter-century (Sikora, 2021).

Notably, the European Commission has recently outlined its Climate Change Adaptation Strategy, designed to offer multi-level solutions capable of mitigating potential consequences arising from hypothetical variations in temperature and other meteorological and environmental changes that may render life on the planet difficult or even impossible (Massai & Jouault, 2021). This set of measures, encompassed under the strategic approach, aims to adhere to the United Nations Paris Agreement, a formalized commitment to address the impacts of global warming resulting from anthropogenic pollutants such as carbon dioxide, methane gas, and tropospheric ozone (Nisbet *et al.,* 2020).

Concerning the economic, political, and social dimensions of SD, the EU has engaged in collaborative efforts involving political and legal coordination to implement the guiding principles of the United Nations on Business and Human Rights (UNGPs). This endeavor is realized through shared policies centered around the concept of CSR, a concept that gained visibility in the institutional sphere with the European Commission's Green Paper of 2001 (Rosini, Pollegioni, 2021).

Consistently following this course of action, the EU has enacted legislation to incentivize companies to disclose their non-financial results, facilitating the assessment of the social impact of their activities. This positioning of CSR as a pivotal element of EU economic policy aligns with objectives aimed at achieving optimal levels of justice in critical areas such as gender equality, an essential aspect of the social dimension of SD (Jagodzinska, 2022).

Bokolo (2023) contends that, despite the limited number of studies offering a comprehensive and systemic perspective on various community participation approaches, community involvement in a sustainable smart city is crucial. It can contribute significantly to enhancing the project's societal acceptance. Therefore, our research holds significance as it strives to raise community awareness by examining the legal and linguistic aspects of the term. On the other hand, Kassier (2024) aims for social acceptance by emulating companies that have successfully achieved ecological and social integration, with a focus on identifying the factors that have contributed to their sustainable success.

Notwithstanding these considerations, academic works, including Rabinovych (2020), highlight that despite the EU's commitment to „pioneering the implementation of the 2030 Agenda, its legal status in EU law is undefined and lacks direct effect" (p.183). To evaluate the characteristics of the legal discourse on sustainability with the utmost practical applicability, this research concentrates on the latest legal measures possessing binding, partially or fully binding, direct, and indirect applicability.

2. Methodology

To comprehensively understand the intricate reality of the EU's sustainability discourse, we have employed a descriptive research design. This approach focuses on documenting and categorizing empirical facts based on the theoretical postulates outlined in the state of the art. Rather than exploring causal explanations through hypotheses, our research confines itself to presenting a phenomenon as it is (Lans, van der Voordt, 2002), deductively classifying its constituent parts from a previously developed conceptual framework. To achieve this goal, we collected a sufficiently representative data sample of the problem. Through primarily quantitative (and also qualitative) sampling methods, we aim to draw logically valid conclusions that address our research questions. The widely used ATLAS.ti tool for applied semantic studies (Smit, 2002) has been employed for this purpose.

The study's methodology employs textual analysis, specifically of a legal nature. It is crucial to note that the study does not operate solely on legal categories; rather, it critically assesses a series of legal texts in terms of their connections to existing theoretical currents in the field of sustainability, more closely linked to the realms of economics, social anthropology, and sociology.

In the initial phase, following the analytical method, the collected information is systematically broken down and classified based on necessary research categories: temporal distribution, generic proportion (typological analysis), and thematic proportion. This phase is facilitated using analysis tools available in the EU's legal database, EUR-Lex. In the subsequent phase, linguistic parameters or concepts are interlinked to identify discursive variations in sustainability. These indicators are traced within the materials through qualitative data analysis (Penlava-Verdú, 2007). Concept generation involves synthesizing terms that most effectively encapsulate the meaning of definitions and theoretical postulates in tables two, three, and four. These concepts are grouped into codes corresponding to the titles of the respective tables. Using the analysis tool, concepts are designated as exact search items or derivatives in the sample, followed by an examination of their frequency in the unified text corpus.

2.1 Research Questions

This hermeneutic analysis of content from verbal units has been extensively applied in scientific studies across various disciplines, including anthropology, law, political science, communication sciences, and health sciences (Fuad, 2019; Hall, Steiner, 2020; Bhattacharyya *et al.,* 2021; Limonta, 2022). The entire methodological design aims to address the following fundamental questions, directly related to the environmental, socio-economic, and political dimensions embedded in the concept of sustainability and its attempted practical application in the regulatory field.

a) What characteristics define the current discourse on sustainability within the EU?

b) What theories[1] and doctrinal positions dominate the current discourse on sustainability within the EU?
c) Which aspects of sustainability—such as environmental, social, economic, or governance dimensions—does the EU consider most important, and how are their relative importances assessed?

2.2 Sample

Given the intricate nature of the state superstructure of the EU, it is imperative to select a dataset that formalizes and substantiates the policies of European institutions regarding the issue under consideration. This selection should also imply the highest degree of efficient causality concerning subsequent actions and effects at the socio-economic level. Legal texts are deemed the most suitable candidates for analyzing the set of initiatives, decisions, and activities centered around the concept of sustainability due to their theoretical features.

To achieve this objective, a dataset has been compiled, striving to be as up-to-date as possible, given that this study was conducted at the beginning of the year 2023. Consequently, all legal acts generated by the legislative bodies of the EU in the period from January 1, 2022, to December 31, 2022—spanning one full year—have been extracted. The legal texts, providing an objective and shared expression of the effective policies of the EU, are sourced from the EUR-Lex database.

The criteria for selecting documents were based on thematic representativeness and temporal relevance, prioritizing binding texts issued by the main legislative bodies of the EU (*Table 5*). However, this approach excluded non-binding texts, such as recommendations and opinions, which might contain alternative approaches. A key limitation was the reliance on the term 'sustainability' as a search criterion, which may have overlooked texts employing related concepts but with different terminology.

Table 5. Documentary criteria for the selection of the data sample

Domain	***EU Law and Case Law***
Subdomain	Legal acts
Type(s)	Regulation, Directive, Decision
Timespan	01/01/22 – 31/12/22
Keywords	Sustainability AND Sustainable Development
Framework	Title AND Text

Source: own research based on data obtained from EUR-Lex.

When gathering all the necessary information, the primary documentary criterion was the term „sustainability," consistently accompanied in each search by the term „sustainable development." This approach aimed to terminologically disambiguate the concept of sustainability, differentiating its purely financial sense from the holistic perspective encompassing economic, political, and social dimensions, which forms the basis of this study.

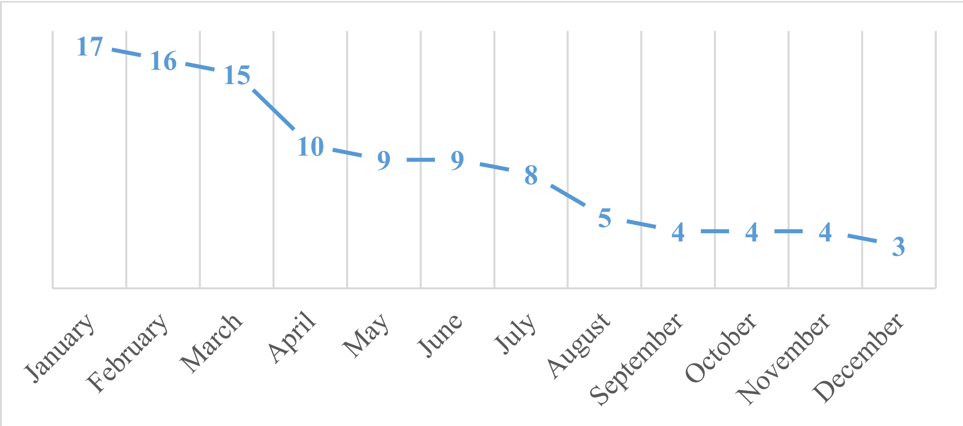
The sampling process aligns with the effectiveness level of the EU's legal instruments, necessitating the discrimination and exclusion of all non-binding texts, thereby excluding recommendations and opinions. Consequently, all regulations, directives, and decisions containing one or multiple references to the

[1] Previously defined, explained and classified in section 2.

concept of sustainability and SD—terms intrinsically linked in this research—and originating mainly from the Council, the Parliament, and the European Commission, have been included in the sample.

3. Results

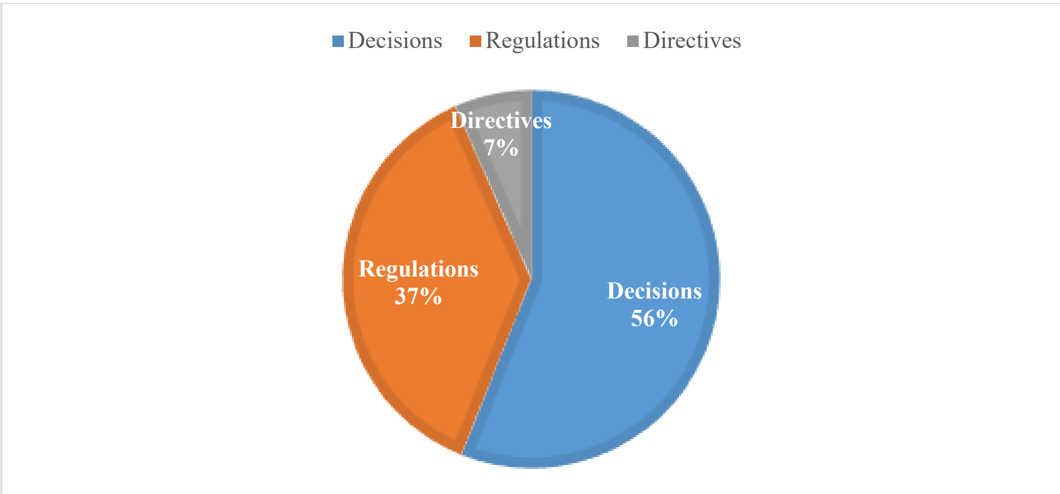
A preliminary quantitative examination of sustainability data reveals a linear downward trend in the legislative activity of the EU.



Source: own research based on data obtained from EUR-Lex.

Figure 2. **Monthly Distribution of Legal Acts Generated by the EU in the Field of Sustainability during the Year 2022**

Figure 2 illustrates a declining trend in legislative activity related to sustainability throughout 2022. This pattern may reflect a consolidation phase in the implementation of already adopted policies. The typological analysis of the texts suggests a prevalent occurrence of policies formalized through the enactment of European decisions. In contrast, regulations and directives constitute less than half of the total output, with the latter being a minority compared to the other observed legal acts (see *Figure 3*).



Source: own research based on data obtained from EUR-Lex.

Figure 3. **Percentages of Legal Acts Generated by the EU on Sustainability in 2022 according to Their Typology**

Table 6. Thematic distribution of legal acts generated by the EU in 2022 in the field of sustainability according to their subject matter

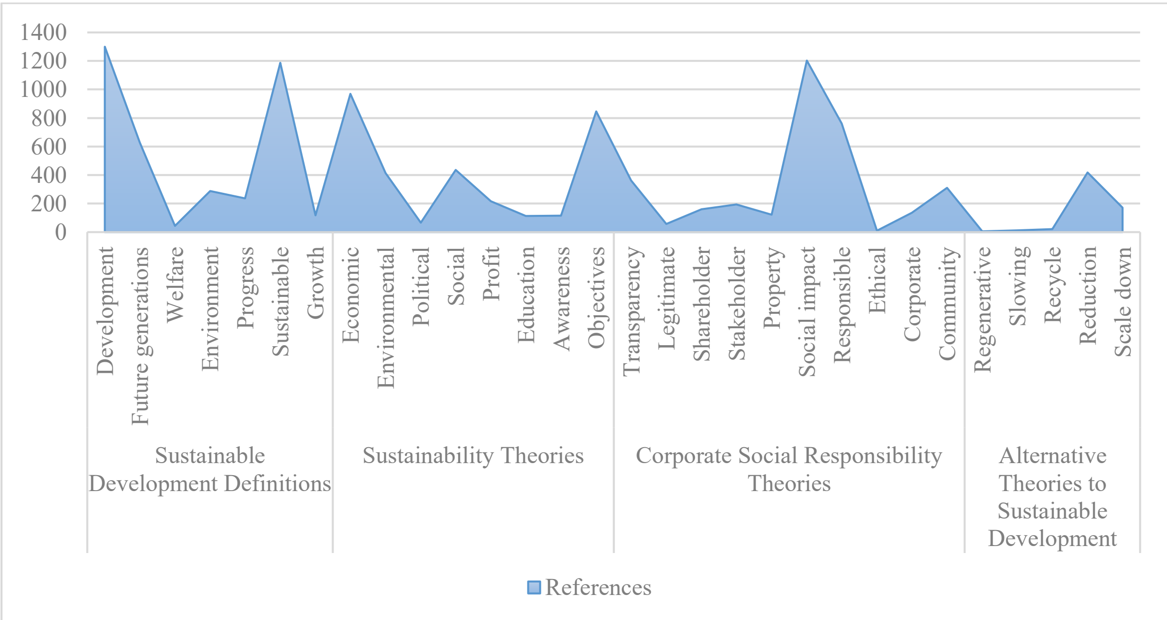
Matter	Percentage
External relations	10.69%
Competition	10.06%
Concentrations between undertakings	9.43%
Common foreign and security policy	6.29%
Energy	5.66%
Fisheries policy	5.66%
Internal market	5.03%
Environment	3.14%
State aids	2.52%
Assistance	2.52%
Commercial policy	2.52%
Information and verification	1.89%
Technology	1.89%
Transport	1.89%
Consumer protection	1.26%
Telecommunications	1.26%
Public health	1.26%
Plant health legislation	1.26%
Provisions governing the institutions	1.26%
Area of freedom, security and justice	1.26%
Employment	1.26%
Prices	1.26%
Financial provisions	1.26%
Economic, social, and territorial cohesion	1.26%
Common customs tariff	1.26%
Freedom of establishment	1.26%
European Central Bank	0.63%
Intellectual, industrial, and commercial property	0.63%
Customs duties: suspensions	0.63%
Budget	0.63%
Trans-European networks	0.63%
Public procurement in the EU	0.63%
Association agreement	0.63%
Agriculture and fisheries	0.63%
Economic and monetary policy	0.63%
Judicial cooperation in criminal matters	0.63%
Agricultural structures	0.63%
Freedom to provide services	0.63%
Immigration and asylum policy	0.63%
Undefined	0.63%
Agricultural structural funds	0.63%
Judicial cooperation in civil matters	0.63%
Social provisions	0.63%
African, Caribbean, and Pacific States	0.63%
World Trade Organization	0.63%
Cooperation	0.63%
European Development Fund	0.63%
Data protection	0.63%
Research and technological development	0.63%
Economic, financial and technical cooperation with third countries	0.63%
Taxation	0.57%

Source: own research based on data obtained from EUR-Lex.

In terms of the thematic distribution of the records, an examination of the data reveals a predominance of legal output dedicated to implementing policies related to the promotion of external relations, attainment of optimal levels of competitiveness, and prevention of monopolistic practices. To a lesser extent, issues such as security, energy policy, regulation of the common market, primary and secondary sector activities, mutual assistance, the environment, technological infrastructure, information management, transport, health, citizens' rights, as well as institutional and territorial cohesion and commercial freedom are of significance. These issues are interconnected but distinct. Subjects related to general aspects of agricultural, migration, fiscal, financial, scientific, cooperation and development, and judicial policy collectively contribute only 1% to the legislative output. Paradoxically, all these aspects are highly present in political discourse.

Based on the key concepts aligned with the definitions and postulates of the theoretical framework, the discourse analysis reveals a tendency favoring conventional and widely accepted positions on SD. These positions underscore the three-dimensional nature of sustainability, serving as a guarantee of progress for future generations—an aspect prominently evident in the studied sample. Additionally, there is a notable emphasis on the programmatic nature of sustainability policies (fulfillment of objectives), their predominantly economic applicability, and their impact on the social body.

The concepts of „accountability“ and „transparency“ gain prominence and appear in a similar proportion to the concepts strictly included in the definitions and theories of SD, indicating the relationship between this idea and that of CSR. Conversely, alternative theories to SD, represented through concepts related to degrowth, reduction of materials and processes, and recycling, are less prevalent compared to the terms explained above.



Source: own research.

Figure 4. **Discourse Trends Based on the Frequency of Concepts Grouped by Codes**

Table 7. Discourse trends according to the appearance of concepts grouped by frequency interval

Concept	References	Frequency
Regenerative	5	<100
Ethical	11	
Slowing	12	
Recycle	22	
Welfare	43	
Legitimate	57	
Political	67	
Education	113	[100–200]
Awareness	115	
Growth	118	
Property	121	
Corporate	136	
Shareholder	160	
Scale down	171	
Stakeholder	184	
Profit	217	[200–300]
Progress	236	
Environment	289	
Community	311	[300–400]
Transparency	362	
Environmental	414	[400–500]
Reduction	418	
Social	436	
Future generations	628	[500–700]
Responsible	761	[700–800]
Objectives	846	[800–900]
Economic	969	[900–1000]
Sustainable	1188	>1000
Social impact	1204	
Development	1300	

Source: own research.

Finally, we contrasted the previous results by grouping the references to each concept by frequency interval, uncovering new relevant information. It is evident that concepts related to economic processes of degrowth have limited representation in European legislation on sustainability, with the exception of the concept of reduction, which is more closely associated with the environmental dimension and commonly linked to polluting emissions.

While CSR policies hold considerable weight, their ethical component does not appear to be significant. However, an aspect such as transparency is noteworthy. Concern and awareness of responsibility toward future generations occupy one of the highest positions among the analyzed frequencies, as does the notion of the social impact of human activity—immediately before the concept of development itself, which has the highest frequency of all.

4. Discussion

From the extracted results, we can deduce the pivotal role of terminology in shaping legal discourse and its subsequent application to the realms of political economy and citizen rights, freedoms, and obligations. Our analysis reveals a multitude of processes characterized by a remarkably broad diversity of terms at the linguistic level. However, these terms cluster around a few meanings related to the concept of sustainability, serving as a primary common objective for the actors within this legal framework or superstructure.

The practical implications of this article are profound, affecting society at multiple levels. For civil society, the emphasis on sustainability terminology in legal discourse suggests a growing recognition of citizen rights and responsibilities concerning environmental stewardship. For businesses, the findings underscore the importance of integrating sustainability into corporate strategies, as reflected in the close link between sustainability and CSR. Legislative bodies, on the other hand, face the challenge of crafting and enforcing laws that balance economic growth with environmental sustainability. The article highlights the need for coherent and enforceable legal frameworks to ensure that SD objectives are met without compromising social and economic stability.

Sustainability and SD are key concepts that must be integrated into political discourse to mobilize effective actions toward change. According to the latest SD report, the EU is the most sustainable region in the world, attracting significant investments in the social sphere (Loureiro *et al.,* 2024; Plaza-Casado *et al.,* 2024; Lödar-Miculeac *et al.,* 2024).

This theoretical approach is based on the need to align sustainability policies with social contexts and citizen demands, thereby ensuring public legitimacy and the effective implementation of measures (Stevenson, Deyzek, 2012; Sánchez, 2017). The importance of a unified regulatory framework encompassing social, economic, environmental, and governance aspects to achieve the sustainability objectives established in international agreements, such as the 2030 Agenda, is emphasized (Delicostopoulos, 2003; Aizenman, Ito, 2020). However, the study results show a tendency towards the predominance of economic policies and CSR, with limited representation of alternative theories such as economic degrowth (Díaz-Pont, 2019). This divergence between theory and practice reveals that although official rhetoric promotes a holistic view of sustainability, in practice, the policies implemented tend to favor more conventional and economically-centered approaches. Concepts such as „transparency“ and „responsibility towards future generations“ are prominent, but specific policies of economic degrowth have not had a significant impact on European legislation during the period studied.

In practical terms, policymakers should consider how current trends could better align with long-term sustainability goals. This includes integrating alternative frameworks, such as the Circular Economy, into legislative strategies. Moreover, it is essential to design monitoring mechanisms that ensure the effective implementation of sustainable policies at all levels of the EU.

Based on our examination, not only in our sample but also from the information provided by the state-of-the-art review, the concept of sustainability is generally linked to the idea of development. Historically, development has been associated with the notion of progress in the Western tradition. Essentially, and with minimal nuances, all theoretical formulations and definitions of the concept of sustainability presented in this paper uphold nearly identical theses. Moreover, these theories of SD are closely tied to the practices of CSR, a connection evident in our study's data.

In contrast, theoretical alternatives advocate for economic degrowth in the production domain as a tangible means to achieve sustainable human activity on the planet, both in climatic and socio-political terms. However, these positions, at least concerning European legislation, have played a limited role in the period under study.

Additionally, the diversity of the EU's legal instruments and the variability in their enforcement and coerciveness could potentially hinder the effective achievement of proposed policy objectives. Nevertheless, the EU's political and legal track record reflects a robust framework for international collaboration on sustainability. Regarding legal output on sustainability during the reviewed period, the following observations should be noted:

- A gradual decrease in the volume of production over the calendar year of the sample
- A dominance of applicable and mandatory legal forms
- A diverse, plural, and heterogeneous thematic distribution encompassing 51 topics directly or indirectly associated with the same issue
- The predominance of references to concepts codified within conventional and commonly accepted definitions and theoretical formulas of SD, with little emphasis on terms related to theoretical alternatives based on productive degrowth
- A preponderance of factors such as „international cooperation," „competitiveness," „industrial policies," „primary sector activity," and „the state of the common market" as key aspects for achieving SD objectives through the legal route of degrowth

This study provides critical insights into the evolution of sustainability discourse in EU legislation, offering a detailed analysis of how linguistic and conceptual trends shape policymaking. The research highlights the dominance of conventional paradigms, such as economic growth and CSR, while identifying gaps in the integration of alternative frameworks like degrowth and the circular economy. These findings underscore both the potential and limitations of legislative frameworks in addressing sustainability challenges, revealing the need for innovative and transformative approaches in future policymaking.

At a global level, the EU's legislative model serves as a benchmark for regions aiming to implement robust sustainability policies. However, the limited presence of transformative paradigms calls for a deeper exploration of alternative strategies. This study further contributes to academic discourse by demonstrating how linguistic analysis can uncover critical insights into policy priorities, offering a replicable methodology for comparative research in global contexts.

5. Limitations

Like any descriptive study, the sample utilized in this research is confined to a specific time period, a necessity given the extensive volume of data constituting our sample. The study has focused on a twelve-month period due to these constraints.

The observed decrease in legal production on sustainability is attributed to the requirement, by the end of 2022, for different member countries to include or transpose the terms studied in this work into their legislation. Consequently, it is important to note that inferences drawn from our analysis should not be considered criteria for assessing long-term trends. Evaluating long-term trends would necessitate an extension of the study, incorporating historical data to discern patterns. Future studies could explore the legal production of these sustainability terms in different member countries. Comparing the results with this work would provide insights into the evolution of the terms and verify the level of transposition of the terminology.

Furthermore, it is noteworthy that the terminology associated with sustainability and SD often tends to be ambiguous and repetitive. Hence, in the analysis of texts, not only were theoretical proposals from the scientific literature review used but also the definitions of the concepts themselves served as coding criteria. These definitions, although not qualifying as standalone theoretical formulations, function de facto as such, establishing the conceptual foundations of the subject. In this context, some depth had to be sacrificed to achieve sufficient breadth for a comprehensive qualitative analysis of the data.

Conclusions

In summary, it is essential to highlight the European Union's (EU) remarkable and diverse legal output on sustainability throughout 2022. Despite a decrease in volume over the months, the overall number of legal instruments remains sufficient to evaluate the EU's institutional activity in pursuing sustainable policies. A notable discursive coherence is evident, particularly regarding SD, aligning with prevalent theoretical postulates in politics and scientific disciplines. Discourse trends emphasize the social impact of development economics, the central role of future generations, the importance of target-based plans and programs, and balance among social, environmental, and economic dimensions.

In conclusion, the EU has produced numerous legal standards on sustainability, demonstrating coherence in discourse and a focus on achieving objectives through applicable and binding legal forms. However, it is crucial to explore theoretical alternatives and consider an economic degrowth perspective in the production field to ensure sustainable human activity. Additionally, the examined discourse indicates that institutions prioritize international cooperation, competitiveness, industrial policies, and primary sector activity to achieve genuine long-term sustainability.

Looking ahead, future research could explore the comparative effectiveness of the EU's legal instruments on sustainability in various member states, providing empirical data to inform policy adjustments and innovations. An interdisciplinary approach, integrating insights from environmental science, economics, and social policy, could yield comprehensive strategies for SD. It would also be beneficial to investigate the potential impacts of emerging technologies and digitalization on sustainability goals, as well as the role of public engagement and education in fostering a culture of sustainability across Europe. Finally, examining the EU's sustainability efforts in the context of global challenges, such as climate change and biodiversity loss, could highlight areas for international collaboration and policy coherence, ensuring the EU remains a leader in global sustainability initiatives.

Lastly, it is noteworthy that terminology associated with sustainability and SD often appears ambiguous and repetitive. We recommend specifying this terminology in the field, which can subsequently be disseminated to member states to foster authentic political, environmental, and terminological convergence.

At a global level, the lessons learned from the EU's legislative approach could be applied to international contexts, exploring interregional collaborations to address common challenges such as climate change. Similarly, longitudinal studies analyzing the evolution of sustainability discourse across different legislative frameworks would provide deeper insights into the impact of language on public policies.

Literature

Aizenman, J., Ito, H. (2020), „The Political-Economy Trilemma“, *Open Economies Review*, Vol. 31, No 5, pp.945-975.

Alhaddi, H. (2015), „Triple Bottom Line and Sustainability: a Literature Review“, *Business and Management Studies*, Vol. 1, No 2, pp. 6-10. https://doi.org/10.11114/bms.v1i2.752

Atabekova, A., Radic, N. (2020), „EU Legislative Discourse on Unaccompanied Minors: Exploring Conceptual-Linguistic Architecture“, *Journal of Legal, Ethical and Regulatory Issues*, Vol. 23, No 1, pp.1-9.

Bajo, A. (2016), *El discurso de la sostenibilidad en la empresa española*. Madrid: Universidad Pontificia Comillas.

Berger, P. and Luckmann, T. (1966), *The Social Construction of Reality: A Treatise in the Sociology of Knowledge*. London: Anchor Books-Doubleday.

Bhattacharyya, D.S., Dutta, G.K., Nowrin, I., Shafique, S., Islam, M., Islam, R., Anwar, I. (2021), „Implementing a Digital Human Resources Management Tool in the Government Health Sector in Bangladesh: A Policy Content Analysis“, *BMC Health Services Research*, Vol. 21, No 1, pp.1-10. https://doi.org/10.1186/s12913-021-07304-4.

Bokolo, A. Jr. (2023), „The Role of Community Engagement in Urban Innovation Towards the Co-Creation of Smart Sustainable Cities“. Journal of the Knowledge Economy, Vol. 15, No 1, pp.1592-1624. https://doi.org/10.1007/s13132-023-01176-1.

Borchardt, K. (2018), *El ABC del derecho de la Unión Europea*. Luxembourg: Publications Office of the European Union.

Canel, M. (2016), *Comunicación política: una guía para su estudio y práctica*. Madrid: Tecnos.

Cha, W., Rew, D. (2021), „Cannot Give You Because of Living on the Top of a Castle: CEOs, Corporate Philanthropy and Firm Age“, *Society and Business Review*, Vol. 16, No 3, pp.336-356. https://doi.org/10.1108/SBR-05-2020-0074.

Czirfusz, M. (2020), „The Concept of Solidarity in Cohesion Policies of the European Union and Hungary“, *Environment and Planning C: Politics and Space*, Vol. 39, No 5, pp.919-937. https://doi.org/10.1177/2399654420971636.

Delicostopoulos, J. (2003), „Towards European Procedural Primacy in National Legal Systems“, *European Law Journal*, Vol. 9, No 5, pp.599-613. https://doi.org/10.1046/j.1468-0386.2003.00194.x.

Derks, J. (2021), *Rethinking the European Union Legislative Discourse on Climate Change*. Barcelona: UPF.

Díaz-Pont, J. (2019), „Cities and Governance Framing of Climate Change“, *Environmental Policy and Governance*, Vol. 31, No 1, pp.18-30. https://doi.org/10.1002/eet.1903.

Dormido, L., Garrido, I., L'Hotellerie-Fallois, P., Santillán, J. (2022), *El cambio climático y la sostenibilidad del crecimiento: Iniciativas internacionales y políticas europeas*. Madrid: Banco de España.

Elavarasan, R., Shafiullah, G., Raju, K., Mudgal, V. (2020), „COVID-19: Impact Analysis and Recommendations for Power Sector Operation“, *Applied Energy*, Vol. 279, No 115739. https://doi.org/10.1016/j.apenergy.2020.115739.

European Commission (2020), *Social Enterprises and Their Ecosystems in Europa Comparative Synthesis Report*. Borzaga Carlo *et al.* Luxembourg: Publications Office of the European Union, available at, https://europa.eu/!Qq64ny, referred on dd/mm/year.

Ferrater Mora, J. (2021), *Diccionario de filosofía de bolsillo*. Barcelona: Alianza.

Freeman, R.E., Harrison, J.S., Wicks, A.C., Parmar, B.L., De Colle, S. (2010), *Stakeholder Theory: The State of the Art*. Cambridge: Cambridge University Press.

Fuad, K. (2019), *Corrosion Atlas Series*. Edited by R. Gubner. London: Elsevier Science.

García, E., Carvalho, G., Souza-Filho, J. (2021), „Determinants of Corporate Social Performance Disclosure: A Literature Review“, *Social Responsibility Journal*, Vol. 17, No 4, pp.445-468. https://doi.org/10.1108/SRJ-12-2016-0224.

Geissdoerfer, M., Savaget, P., Bocken, N., Hultink, E. (2017), „The Circular Economy: A New Sustainability Paradigm?“, *Journal of Cleaner Production*, Vol. 143, pp.757-768. https://doi.org/10.1016/j.jclepro.2016.12.048.

Gómez, D. (2014), *Evaluación Ambiental Estratégica*. Madrid: Mundiprensa.

Gómez, P. (2022), „Antropología y técnica, de la hominización a la mundialización“, *Diálogo Filosófico*, Vol. 54, pp.495-524.

Greenberg, M. (2011), „Legislation and Communication? Legal Interpretation and the Study of Linguistic Communication“. In *Philosophical Foundations of Language in the Law*. Oxford: Oxford University Press.

Guadarrama, Y. (2017), *Negocio inclusivo en perspectiva al sector agropecuario de México*. Ciudad de México: UPIICSA, Instituto Politécnico Nacional.

Hall, D., Steiner, R. (2020), „Policy Content Analysis: Qualitative Method for Analyzing Sub-National Insect Pollinator Legislation“, *MethodsX*, Vol. 7, No 100787. https://doi.org/10.1016/j.mex.2020.100787.

Harris, M. (1995), *Cultural Anthropology*, 4th Edition. New York: Harper Collins College Publishers.

Hickel, J. (2019), „Degrowth: A Theory of Radical Abundance“, *Real-World Economics Review*, Vol. 87, No 19, pp.54-68.

Islar, M., Koch, M., Raphael, R., Paulsson, A. (2024), „Degrowth: A Path to Transformative Solutions for Socio-Ecological Sustainability“, *Global Sustainability*, Vol. 7, e20. https://doi.org/10.1017/sus.2024.13.

Jagodzinska, M. (2022), *Gender Equality as a Part of Corporate Social Responsibility Strategy: Case Studies of European Union Companies.* Cracow: Jagiellonian University.

Kassier, L. (2024), „Interconnected or Disconnected? A Review of Sustainability, Resilience, and Sustainable Business Model Constructs in the Academic Business Literature“, *Journal of the Knowledge Economy*. https://doi.org/10.1007/s13132-023-01712-z.

Kolářová, K., Wiedlack, M.K. (2016), „Crip Notes on the Idea of Development“, *Somatechnics*, Vol. 6, No 2, p.125. https://doi.org/10.3366/soma.2016.0187.

Lagoarde-Segot, T., Paranque, B. (2018), „Finance and Sustainability: From Ideology to Utopia“, *International Review of Financial Analysis*, Vol. 55, pp.90-92. https://doi.org/10.1016/j.irfa.2017.10.006.

Lans, W., van der Voordt, D.J. (2002), „Descriptive Research“, in: Jong, D.D. and Voordt, T.V. (eds.), *Ways to Study and Research Urban, Architectural and Technical Design*, pp. 53-60. Amsterdam: DUP Science.

Limonta, K. (2022), „Anthropology of Education: Analysis of Knowledge and Advances in Brazil“, *Mediterranean Journal of Education*, Vol. 2, No 2, pp.13-25.

Linares, P. (2013), *El concepto marco de sostenibilidad: Variables de un futuro sostenible. ¿Es sostenible el mundo en el que vivimos? Un enfoque interdisciplinar*. Madrid: Universidad Pontificia de Comillas.

Liu, L. (2009), „Sustainability: Living Within One's Own Ecological Means“, *Sustainability*, Vol. 1, No 4, pp.1412-1430. https://doi.org/10.3390/su1041412.

Lödar-Miculeac, R., Pagán-Castaño, E., Guijarro-García, M., Ulrich, K. (2024), „Evolution and challenges of the social enterprise", *ESIC Market. Economics and Business Journal*, Vol. 55, No 2, p.e347. https://doi.org//10.7200/esicm.55.347.

Loureiro, A., Monteiro, S., Aibar-Guzmán, B., Ribeiro, V., Lemos, K. (2024), „What are the drivers behind Portuguese companies' reporting on sustainable development goals?" *ESIC Market. Economics and Business Journal*, Vol. 55, No 3, p.e354. https://doi.org/10.7200/esicm.55.354.

Maguee, C., Devezas, T. (2017), „A Simple Extension of Dematerialization Theory: Incorporation of Technical Progress and Rebound Effect", *EncoPapers. Economics at Your Fingertips*, Vol. 117, No C, pp.196-205. https://doi.org/10.1016/j.techfore.2016.12.001.

Martín, J., Nanclares, P. (2019), „La Unión Europea como Comunidad de Valores a Vueltas con la Crisis de la Democracia y del Estado de Derecho", *Teoría y Realidad Constitucional*, Vol. 43, pp.121-159.

Massai, L., Jouault, C. (2021), „European Union: Recent Developments", *Carbon & Climate Law Review*, Vol. 15, No 3, pp.259-261. https://doi.org/10.21552/cclr/2021/3/10.

May, T. (2006), „The Sustainability Revolution", *The Journal of Environmental Education*, Vol. 37, No 4, pp.59-61. https://doi.org/10.37062/sf.48.18435.

Melé, D. (2009), „Corporate Social Responsibility Theories", in: Crane, A., McWilliams, A., Matten, D., Moon, J. and Siegel, D.S. (eds.), *The Oxford Handbook of Corporate Social Responsibility*, pp. 47-82. Oxford University Press. https://doi.org/10.1093/oxfordhb/9780199211593.003.0003.

Nikolaou, I., Jones, N., Stefanakis, A. (2021), „CE and Sustainability: The Past, the Present, and the Future Directions", *CE and Sustainability*, Vol. 1, pp.1-20. https://doi.org/10.1007/s43615-021-00030-3.

Nisbet, E.G., Fisher, R.E., Lowry, D., France, J.L., Allen, G., Bakkaloglu, S., Broderick, T.J., Cain, M., Coleman, M., Fernandez, J., Forster, G., Griffiths, P.T., Iverach, C.P., Kelly, B.F.J., Manning, M.R., Nisbet-Jones, P.B.R., Pyle, A.J., Townsend-Small, A., al-Shalaan, A., Warwick, N., Zazzeri, G. (2020), „Methane Mitigation: Methods to Reduce Emissions and the Paris Agreement", *Reviews of Geophysics*, Vol. 58, No 1, https://doi.org/10.1029/2019RG000675.

O'Connell, M., Ward, A. (2020), „Shareholder Theory/Shareholder Value", in: *Encyclopedia of Sustainable Management*, pp.1-7. Springer. https://doi.org/10.1007/978-3-030-02006-4.

Paluszek, K. (2020), „Multilingual Legal Discourse at the Court of Justice of the European Union", *Comparative Legilinguistics*, Vol. 32, No 1, pp.79-91. https://doi.org/10.2478/cl-2020-0004.

Penlava-Verdú, C. (2007), *Postcodificación y análisis de datos textuales. Análisis cualitativo con Atlas.ti*. No 5 Working Papers. Alicante: Universidad de Alicante.

Plaza-Casado, A., Blanco-González, A., Rivero-Gutiérrez, L. (2024), „Exploring the impact of legitimacy on the competitiveness of international firms", *ESIC Market. Economics and Business Journal*, Vol. 55, No 3, p.e369. https://doi.org/10.7200/esicm.55.369.

Poliakova, A., Hamarneh, I., Jibril, A.B., Kicová, E. (2024), „The Interconnections Between CSR, Financial Management, and Sustainability in Service Sector SMEs", *Journal of Tourism and Services*, Vol. 15, No 29, pp.227-247. https://doi.org/10.29036/jots.v15i29.873.

Rabinovych, M. (2020), „The Legal Status and Effects of the Agenda 2030 Within the European Legal Order", *Journal of Contemporary European Research*, Vol. 16, No 12. https://doi.org/10.30950/jcer.v16i2.1071.

Rosenthal, M., Yudin, P. (1967), *A Dictionary of Philosophy*. Moscow: Progress Publishers, available at, https://archive.org/stream/dictionaryphilosophy1967/dictionaryphilosophy1967_djvu.txt, referred on 20/10/2024.

Rosini, E., Pollegioni, L. (2021), „Reactive Oxygen Species as a Double-Edged Sword: The Role of Oxidative Enzymes in Antitumor Therapy“, *BioFactors*, Vol. 48, No 2, pp.384-399. https://doi.org/10.1002/biof.1789.

Sánchez-Teba, E.M., Benítez-González, M.D.M. (2021), „Mapping the Knowledge of CSR and Sustainability“, *Sustainability*, Vol. 13, No 18. https://doi.org/10.3390/su131810106.

Sikora, A. (2021), „European Green Deal-Legal and Financial Challenges of the Climate Change“, *ERA Forum*, Vol. 21, No 4, pp.681-697. https://doi.org/10.1007/s12027-020-00637-3.

Sklair, L. (2002), *Verbal Behavior*. Des Moines: Appleton Century Crofts.

Smit, B. (2002), „Atlas.ti for Qualitative Data Analysis“, *Perspectives in Education*, Vol. 20, No 3, pp.65-75.

Stevenson, H., Deyzek, J. (2012), „The Discursive Democratisation of Global Climate Governance“, *Environmental Politics*, Vol. 21, No 2, pp.189-210. https://doi.org/10.1080/09644016.2012.651898.

Streimikiene, D., Kyriakopoulos, G. (2024), „Climate Change Mitigation Performance in the EU Tourism Destination Sector", *Journal of Tourism and Services*, Vol. 15, No 28, pp.268-284. https://doi.org/10.29036/jots.v15i28.758.

Umit, R. (2017), „Communication Without Legislation? A Cross-National Field Experiment on Members of Parliament“, *Representation*, Vol. 53, No 2, pp.117-134. https://doi.org/10.1080/00344893.2017.1383304.

Vinitha, N., Vohra, V. (2020), „Culture, Climate and Sustainability in Organizations", In *Sustainable Human Resource Management: Transforming Organizations, Societies and Environment*, pp. 169-181. Springer. https://doi.org/10.1007/978-981-15-5656-2_10

World Bank (2003), *Sustainable Development in a Dynamic World: Transforming Institutions, Growth and Life*. *World Development Report 2003*. Washington DC.

World Commission on Environment and Development (1963), *Report of the World Commission on Environment and Development: Our Common Future*, available at, https://sustainabledevelopment.un.org/content/documents/5987our-common-future.pdf, referred on 20/10/2025.

EKONOMINIO TVARUMO TERMINIJOS RAIDA ES TEISĖS AKTUOSE: APRAŠOMOJI IR KIEKYBINĖ PERSPEKTYVA

Javier Jaspe Nieto, Ana Lucía Ortega Larrea, Maria Julia Bordonado Bermejo

Santrauka. Vyriausybinės veiklos kontekste žodiniai išraiškų deriniai su įvairiais teoriniais ar ideologiniais pagrindais sukuria skirtingas „socialinės realybės konstravimo“ formas viešojoje nuomonėje. Šio tyrimo tikslas – išnagrinėti diskurso ypatumus, kuriuos pasitelkia Europos Sąjungos teisėkūros superstruktūra. Užuot ieškojus priežasčių ir kėlus hipotezes, tyrime siekta paaiškinti savaiminį reiškinį, išskleidžiant jo sudedamąsias dalis remiantis iš anksto nustatytu teoriniu pagrindu. Tyrimui pasitelkta plačiai taikomuosiuose semantiniuose tyrimuose naudojama priemonė ATLAS.ti. Diskursas susijęs su vystomos ekonomikos poveikiu visuomenei, išryškina svarbų ateities kartų vaidmenį, akcentuoja tikslinių planų ir programų reikšmę bei pusiausvyrą tarp socialinių, aplinkosaugos ir ekonominių dimensijų. Dėl laiko apribojimų reikėtų atlikti išsamesnį tyrimą apie ES teisėkūros diskursų raidą, kurie prisideda prie socialinės realybės konstravimo.

Reikšminiai žodžiai: aplinkosaugos atskaitomybė (ER); įmonių socialinė atsakomybė (CSR); įmonių valdymas (CG); suinteresuotųjų šalių teorija.