

This contribution is for translating

What is sustainable? In recent years, sustainability has become a buzzword, used excessively and often defined vaguely. Even among the serious definitions, diversity prevails (see Ott 2021). Particularly in the current German debate, sustainability is increasingly equated with climate protection. In times of climate crisis, measures taken by entire economies, specific sectors such as transportation and energy production, and various organizations to achieve climate neutrality (exact definition in section 4) are playing an increasingly important role. This includes companies. Some are subject to stricter regulation, thereby being motivated by the government to protect the climate, such as mandatory participation in national and European emissions trading. The other, larger part of companies is also affected by relevant government regulations (e.g., CO₂ pricing) but enjoys greater freedom to define their own climate strategy.