



**Vaasan yliopisto**  
UNIVERSITY OF VAASA

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# **Integrating sustainability into digital sales consulting**

How do digital sales consultancies help clients align commercial growth  
with the triple bottom line?

School of management  
Master's thesis in Strategic  
Business Development

Vaasa 2026

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**UNIVERSITY OF VAASA****School of Management**

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<b>Title of the thesis:</b>	Integrating sustainability into digital sales consulting: How do digital sales consultancies help clients align commercial growth with the triple bottom line?		
<b>Degree:</b>	Master's degree in business studies		
<b>Degree Programme:</b>	Strategic Business Development		
<b>Supervisor:</b>	Khadijeh Momeni		
<b>Year:</b>	2026	<b>Pages:</b>	113

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**ABSTRACT:**

Yrityksiin kohdistuu kasvava paine hakea kasvua digitalisaatiosta, mutta samalla niiden on vastattava kestävänsä kehityksen asettamiin kiireellisiin vaatimuksiin. Vaikka digitaalinen murros tarjoaa merkittäviä mahdollisuuksia myynnin vauhdittamiseen, sen integrointi yritysvastuuseen on edelleen rajallista. Tämä näkyy erityisesti tietointensiivisissä liike-elämän palveluissa (KIBS). Tutkielma tarkastelee, kuinka digitaalisen myynnin konsulttiyritykset voivat kuroa umpeen tätä kuilua auttamalla asiakkaitaan yhdistämään kaupallisen arvonluonnin kolmoistilinpäätöksen (Triple Bottom Line) tavoitteisiin eli taloudelliseen, sosiaaliseen ja ympäristölliseen kestävyteen. Tutkimus toteutettiin laadullisena tapaustutkimuksena pohjoismaisessa digitaalisen myynnin konsulttiyrityksessä. Sen empiirinen aineisto koostuu 14 puolistrukturoidusta haastattelusta. Haastateltavat edustivat yrityksen eri asiantuntijarooleja, kuten suunnittelijoita, ohjelmistokehittäjiä, markkinointiteknologian konsultteja, strategisteja ja myynnin edustajia. Kokonaiskuvaa täydennettiin haastatteleamalla yhtä ulkopuolista vastuullisuusjohtajaa sekä hyödyntämällä yrityksen sisäisiä dokumentteja. Aineisto analysoitiin teoriaohjaavalla teema-analyysillä, jossa hyödynnettiin NICE-viitekehystä, 6S-polkuja sekä digitalisaation ja kestävyden matriisia (Digitalisation Sustainability Matrix). Tulosten mukaan kestävänsä digitaalisen myynnin kysyntä on toistaiseksi reaktiivista, tarkoittaen, että toimintaa ohjaa sääntelyn noudattaminen, ei niinkään ennakoiva tai jaettuun arvoon pyrkivä strategia. Tämän seurauksena lyhyen aikavälin kaupallisten mittareiden keskeisyys muodostaa merkittävän esteen vastuullisuuden integroimiselle osaksi yrityksen ydinliiketoimintaa. Tutkimuksen keskeinen löydös on huomaamattoman vastuullisuuden (stealth sustainability) käsite. Siinä ympäristöhyödyt, kuten tehokkaan ohjelmoinnin ja datan minimoinnin tuottama palvelinkuormituksen pieneneminen, syntyvät ensisijaisesti teknisen suorituskyvyn ja kustannussäästöjen optimoinnin sivutuotteina, eivät niinkään tietoisista vastuullisuusaloitteista. Tutkimus nostaa esiin myös kriittisiä jännitteitä, erityisesti tekoäly- ja kasvuparadoksit, joissa kitkattoman tehokkuuden tavoittelu voi tahtomattaan kiihdyttää ylikulutusta ja heikentää sosiaalista kestävyttä korvaamalla inhimillistä työvoimaa. Näiden ongelmien ratkaisemiseksi tutkielma esittää, että konsulttiyritysten on strategisesti siirryttävä reaktiivisista teknisistä toteuttajista aloitteellisiksi digitainability-arkkitehteiksi. Tämä muutos edellyttää sisäisen toimijuuskuilun (agency gap) kaventamista sisällyttämällä vastuullisuus osaksi standardoitua projektinhallintaa. Samalla asiakkaita on ohjattava kohti pitkäjänteistä elinkaariarvoa hyödyntämällä RevOps-malleja (Revenue Operations) ja kiertotalouden liiketoimintalogiikkaa. Lopuksi esiteltävä viitekehys ja johtamisstrategiat osoittavat, kuinka pakollinen sääntelyn noudattaminen voidaan valjastaa digitaalisen myynnin kilpailueduksi.

Businesses face increasing pressure to grow through digitalisation while also meeting urgent demands for sustainable development. Although digital transformation holds significant

potential to boost sales, its integration with corporate sustainability remains limited, especially within Knowledge Intensive Business Services (KIBS). This thesis examines how digital sales consultancies can bridge this gap by helping clients align commercial value creation with the Triple Bottom Line (TBL), economic, social, and environmental sustainability. To explore this, the research conducts a qualitative single-case study of a Nordic digital sales consultancy. Empirical data were gathered through 14 semi-structured interviews with employees from various disciplines, including design, development, marketing, technology, strategy, and sales, as well as an external sustainability director, supplemented by internal organisational documents. The data were analysed using a theory-informed thematic approach, integrating the NICE framework, the 6S pathways, and the Digitalisation Sustainability Matrix (DSM) as analytical tools. The findings reveal that current market demand for sustainable digital sales is highly reactive, driven mainly by regulatory compliance rather than a proactive strategy for shared value. As a result, sustainability integration is significantly limited by the dominance of short-term commercial metrics. A key contribution of this study is the concept of stealth sustainability, where environmental benefits, such as reduced server load through clean coding and data minimisation, occur mostly as unintended side effects of optimising for technical performance and cost savings, rather than deliberate sustainability initiatives. Additionally, the study uncovers critical tensions, including the AI paradox and the growth paradox (rebound effect), where the pursuit of frictionless efficiency unintentionally accelerates overconsumption and jeopardises social sustainability through workforce displacement. To address these issues, the thesis argues that consultancies must strategically shift from reactive technical implementers to proactive digitainability architects. This transformation involves closing an internal agency gap by embedding sustainability into standard project governance, while externally guiding clients toward long-term lifecycle value using Revenue Operations (RevOps) and circular business models. Ultimately, the study offers a comprehensive framework and actionable management strategies to turn mandatory compliance into a competitive edge in digital sales.

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**KEYWORDS:** Digital sales, Digitainability, Digital sales consulting, Sustainability, Triple bottom line

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## Abbreviations

AI - Artificial Intelligence
B2B - Business-to-Business
B2C - Business-to-Consumer
CDP - Customer Data Platform
CLV - Customer Lifetime Value
CRM - Customer Relationship Management
CSR - Corporate Social Responsibility
CSV - Creating Shared Value
DPP - Digital Product Passport
DSM - Digitalisation Sustainability Matrix
ESG - Environmental, Social, and Governance
IoT - Internet of Things
KIBS - Knowledge Intensive Business Services
KPI - Key Performance Indicator
LLM - Large Language Model
PIM - Product Information Management
PSS - Product-Service System
RevOps - Revenue Operations
RFP - Request for Proposal
ROI - Return on Investment

SaaS - Software as a Service

PaaS – Product as a Service

SEO - Search Engine Optimisation

TBL - Triple Bottom Line

# 1 Introduction

## 1.1 Motivation for the study

Businesses today are operating at the intersection of two powerful and sometimes conflicting themes. They face a major challenge: meeting the high expectations of stakeholders for commercial growth and profitability while accounting for the urgent need for sustainable development. While digitalisation has reshaped sales, marketing, and customer interaction by enabling efficiency, personalisation, and new value creation (Wengler et al., 2020), sustainability has simultaneously moved from being an ethical consideration to a strategic necessity, driven by stakeholder expectations and regulatory demands (Sanoran, 2023). Digital sales consultancies like the case company, whose mission is to help their clients “sell better,” are positioned to rethink how digital tools and services can simultaneously drive commercial and environmental value.

The strategic convergence of digitalisation and sustainability has developed as a critical concept in both research and practice, and in some contexts has already been referred to as digitainability (Gupta et al., 2020; Lichtenthaler, 2021). However, while both streams of research, digitalisation and sustainability, are growing, their integrations remain limited and underexplored, particularly in the context of knowledge intensive business services (KIBS) such as consulting (Guandalini, 2022).

While businesses across sectors are increasingly digital, studies show that sustainability integration remains uneven, especially in the service and technology industries (Guandalini, 2022; Sanoran, 2023). For example, Witjes et al. (2017) emphasise that in many cases, corporate sustainability strategies struggle to translate into measurable growth or sales outcomes, and they are rarely embedded in digital business models. This is because companies often focus on either digitalisation or sustainability individually (Lichtenthaler, 2021). However, Plečko & Bradač Hojnik (2024) argue that digital transformation can support sustainable development if it is purposefully aligned through strategic planning. This gap between sustainability and digitalisation poses both risks and

opportunities for digital sales consultancies. On one hand, clients might overlook sustainability as a driver of better sales performance, and on the other hand, the consultancies are uniquely positioned to bridge the gap by integrating sustainability into their commercially viable digital sales strategies and creating commercial value simultaneously to environmental value (Strueber et al., 2025).

Consultancies have long played a major role in shaping policy and management practices, acting as both advisors and intermediaries who interpret and circulate sustainability across industries (Burchard-Levine et al., 2024). Still, their work is often guided by speed, responsiveness, and market differentiation, which is often detached from academic frameworks or long-term sustainability standards (Strueber et al., 2025). While digital tools, like artificial intelligence (AI), data analytics, and automation, are creating new possibilities for more sustainable sales processes from energy-efficient personalisation to ethical targeting, it is important to keep in mind that digitalisation alone does not guarantee positive sustainability outcomes (Guandalini, 2022). On the contrary, the use of deep learning AI models has introduced a major new challenge for the planet, driven by their significant environmental impact from high energy consumption (Hao, 2019). Therefore, Plečko et al. (2023) emphasise that intentional design and strategies must be implemented to avoid unintended negative impacts of digitalisation.

Furthermore, the social dimension of sustainability faces growing risks regarding the unethical use of data and AI. The pursuit of commercial efficiency often creates tension with consumer privacy, leading to surveillance capitalism where user behaviour is exploited without genuine consent. Additionally, algorithm bias and dark patterns such as manipulative interface designs can persuade users into unintended purchases and therefore prioritise short-term profits over consumer well-being and trust (Zuboff, 2020).

To address these interconnected challenges, this thesis approaches value creation through the Triple Bottom Line (TBL) framework. Originally introduced by Elkington, (1998), TBL argues that long-term success is not solely defined as financial profit but by

a balanced performance across economic prosperity (profit), social equity (people), and environmental stewardship (planet). For digital sales consultancies, adopting a TBL mindset is essential to ensure that the drive for digital efficiency does not come at the expense of social trust and ecological health.

## **1.2 Research gap**

Prior research establishes that both digitalisation and sustainability are megatrends reshaping companies' decision-making through stakeholder expectations for reputation and profitability (Lichtenthaler, 2021; Sanoran, 2023). Digital transformation can enable companies to optimise sales, marketing, and customer processes through data-driven personalisation, automation, and new value creation if strategically aligned (Biemans, 2023; Wengler et al., 2020). At the same time, sustainability has been shown to enhance companies' legitimacy, stakeholder trust, and, in some cases, growth and profitability (Artiach et al., 2010). However, while digital transformation is increasingly recognised as a potential means of supporting sustainability, most existing studies emphasise either the high-level potential or the technical aspects. The applied integration of these two domains remains limited. Studies tend to examine either digitalisation or sustainability in isolation (Guandalini, 2022; Plečko et al., 2023) or focus heavily on manufacturing and industrial sectors, where sustainability is embedded in production and supply chain (Sanoran, 2023; Witjes et al., 2017).

These contexts differ significantly from digital sales consultancies, which operate as KIBS providers. Their value creation relies on intangible expertise, rapid adaptation, and co-creation with clients rather than physical production systems. Therefore, existing digital sustainability examples may not be fully applicable to digital sales consulting, leaving a gap in applied knowledge about how digital consultancies can, in practice, shape concrete sustainability strategies for their clients (Guandalini, 2022; Plečko et al., 2023).

Therefore, the consultancy context, particularly digital sales consultancies such as the case company, offers a unique yet underexplored setting for studying this integration.

While digital sales consultancies influence clients' digital infrastructures, data strategies, and customer experiences, research has not yet clarified how consultancies internalise and operationalise sustainability principles in their services. From a KIBS perspective, Desmarchelier et al. (2013) and Strueber et al. (2025) highlight that consultancies act as change agents and knowledge brokers, and understanding how they embed sustainability into digital sales transformation can extend both KIBS theory and sustainability research.

The identified gap is significant, as the ability to align sustainability with digital transformation can be a defining factor in how companies achieve long-term, responsible growth. The proposed theme of digitainability by (Gupta et al., 2020; Lichtenthaler, 2021) explores the strategic convergence of digitalisation and sustainability. They argue that while digital technologies act as powerful enablers for sustainable development, they also introduce new threats that must be actively managed to create genuine shared value. Addressing this gap matters because consultancies are increasingly central in enabling digital and sustainable transformation across industries. By examining how sustainability can be integrated into their service offerings, this study contributes to bridging the academic divide between digital transformation and sustainability research and provides insights into how commercial and environmental goals can coexist within fast-paced, client-oriented professional services. Thus, this study aims to answer the call of Strueber et al. (2025), who emphasise the need to investigate how consultancies generate and transfer sustainability knowledge through real-world service practices.

### **1.3 Research questions and theoretical contribution**

This thesis addresses this gap by investigating how sustainability can be integrated into the service offerings of a digital sales consultancy, combining both the commercial value and sustainability by answering the following research questions: *How can a digital sales consultancy help clients align commercial value creation with the Triple Bottom Line goals of economic, social, and environmental sustainability in the context of digital sales?* To address this goal, the following sub-questions are posed:

1. How do digital sales tools and practices contribute to creating value across the economic, social, and environmental dimensions of the Triple Bottom Line?
2. How do consultancies integrate and apply sustainability principles within their digital sales consulting processes and client projects?
3. What organisational capabilities and conditions enable consultancies to align sustainability with clients' digital sales transformation?

To explore this, the study uses a Nordic digital sales consultancy as a case context. This research adopts a qualitative approach, utilising semi-structured interviews to uncover perceptions, practices, and strategic considerations regarding the integration of sustainability into client-facing digital sales services. The participant pool includes case company consultants, internal sales and management team members, a former consultant, and a sustainability director from a benchmark organisation. Interview data is complemented by internal documentation, including sustainability policies, as well as materials and notes from the sustainability offering task force. Thematic analysis is employed to identify key patterns in how sustainability is interpreted and operationalised within consultancy work. This method enables an in-depth understanding of the enablers, tensions, and potential pathways for embedding sustainability in a fast-paced, sales-driven consultancy environment.

This thesis contributes to academic research by extending the concept of digitainability (Gupta et al., 2020; Lichtenthaler, 2021) into the underexplored context of digital sales consultancies, a domain of KIBS that has received limited scholarly attention (Sanoran, 2023; Witjes et al., 2017). By focusing on the case company, this study addresses this gap and investigates how sustainability can be operationalised within consultancy services that are inherently sales driven. Furthermore, this study utilises the dynamic capabilities framework by Teece et al. (1997) to examine how consultancies sense, seize, and reconfigure their organisational structures to act as change agents for their clients' sustainable sales transformations. This addresses the need for future research on how to actively

navigate sustainability challenges through the digital transformation process (Guandalini, 2022).

Practically, the research aims to provide actionable insights for digital consultancies, offering concrete examples of how digital sales practices and tools can simultaneously generate commercial and sustainability value. In doing so, the thesis bridges the academia–practice divide, equipping both researchers and practitioners with a deeper understanding of the enablers, barriers, and strategic opportunities for aligning commercial growth with sustainability goals in the context of digital sales consulting (Strueber et al., 2025).

#### **1.4 Delimitations of the thesis**

To clearly define the scope and focus of this research, several delimitations have been established. First, while this study examines the integration of environmental sustainability into digital technologies, it does not conduct technical software audits, nor does it attempt to quantitatively measure the exact ecological footprint of specific digital tools, such as server energy consumption or code-level carbon tracking. The focus remains strictly on the strategic, operational, and organisational capabilities of the consultants who build these architectures.

Second, the research is delimited to the context of KIBS, specifically digital sales consulting. Consequently, it excludes the examination of physical supply chains, manufacturing processes, and logistics, which are heavily covered in traditional corporate sustainability literature. The focus is solely on intangible digital value creation.

Third, the empirical data is gathered exclusively from the supply side, the consultants, designers, and strategists working within the case company, as well as one external sustainability director and a former employee of the case company. While the study analyses how consultancies design and propose sustainable digital sales strategies, it does not measure the downstream implementation success within the client organisations, nor does it analyse shifts in end-consumer purchasing behaviour.

Finally, the geographical and cultural context is limited to a single Nordic consultancy. Therefore, the findings reflect an operational environment characterised by a high baseline awareness of environmental, social, and governance (ESG) principles and strict adherence to European Union directives.

## **1.5 Thesis structure**

The thesis is structured as follows: Chapter 1 introduces the research question, context, and theoretical relevance. Chapter 2 presents the literature review, focusing on digital sales and transformation, corporate sustainability and digital sustainability, and the role of consultancies. Chapter 3 outlines the research methodology and data collection process. Chapter 4 presents the empirical findings, followed by a discussion in Chapter 5 that connects the insights to theory and practice and outlines its implications. Finally, Chapter 6 concludes the thesis by presenting the revised conceptual framework, outlining limitations, and offering suggestions for future research.

## **2 Theoretical background**

### **2.1 Digital sales and commercial value creation**

This chapter explains how data, automation, and analytics have transformed sales processes. It introduces the concept of customer-centricity and understanding customer behaviour through digital data. Finally, it discusses literature on digital transformation in commercial functions.

#### **2.1.1 Evolution of digital sales**

Digitalisation is a megatrend that is changing the way companies sell both in business-to-business (B2B) and business-to-consumer (B2C) markets (Fischer et al., 2023). This shift is enabling major productivity improvements through automation and AI while simultaneously redefining the sales process itself (Brynjolfsson & Hitt, 2000). The traditional linear funnel, driven by human intuition and physical interaction, has evolved into an iterative, non-linear journey in which customers independently utilise digital touchpoints as their primary source of information before engaging a human sales representative (Mattila et al., 2021).

Beyond inherent operational improvements, this transition is driven by a fundamental shift in customer buying behaviour. According to Bongers et al. (2021), customers have become more knowledgeable and less reliant on salespeople, as they now have access to a broader range of information, purchasing channels, and alternatives. Some customers have even become less willing to interact with salespeople, preferring to complete their purchases through digital channels (Fischer et al., 2023). Indeed, according to Oliveira et al. (2025), Gartner expected that by 2025, over 85% of all customer interactions within companies would occur without any human intervention. However, companies must remain cautious, avoiding the temptation to focus exclusively on digitalising sales processes by replacing human contact with technology. A significant segment of buyers still feels uncomfortable engaging with automated systems and struggles to

operate fully in digital environments due to the lack of emotional and social competencies in digital solutions (Fischer et al., 2023; Mattila et al., 2021).

Despite these cultural hurdles, the performance incentives for transformation are substantial. Recent evidence by Nguyen et al., (2025); Oliveira et al., (2025); Gil-Gomez et al., (2020) suggest a strong positive correlation between technology adoption and firm performance through better understanding of the customer needs, more personalised customer experience and more accurate decision-making based on actual data as well as improvements in sales and marketing operations and reduced costs. Specifically, digital sales enablement tools, such as CRM systems, have emerged as a significant driver of competitiveness, yielding average 12% increases in sales productivity and 10% increases in market position compared to non-adopters (Oliveira et al., 2025). Furthermore, these technologies do not only benefit the company, but according to Rustholkarhu et al. (2022), customers also report higher satisfaction due to faster, more accurate, and useful interactions.

Ultimately, success lies in balancing technological efficiency with human intuition. While AI can effectively manage repetitive tasks in the early stages of the sales funnel, human interaction remains essential for complex relationship-building. Thus, to gain a competitive advantage and succeed in their sales digitalisation process, companies must carefully consider their approach for digital transformation (Guenzi & Habel, 2020; Voss et al., 2024; Wengler et al., 2020).

### **2.1.2 Core digital sales technologies and ecosystems**

Advanced digital sales ecosystems consist of interconnected technologies that enable companies to manage customer relationships effectively, automate commercial processes, and facilitate data-driven decision-making (Peterson & Dover, 2021). Within this architecture, CRM systems have emerged as central strategic tools that integrate data from multiple touchpoints to create a unified, 360-degree customer profile (Gil-Gomez et al., 2020). By fostering cross-departmental collaboration, the CRM serves as a

single source of truth, ensuring a consistent and personalised customer experience throughout the lifecycle (Guenzi & Habel, 2020).

Complementing the CRM, marketing automation platforms allow organisations to design and deliver personalised, multi-channel engagement at scale (Voss et al., 2024). These systems automate routine lead generation and nurturing processes, thereby nudging prospects through the sales funnel without requiring active salesperson involvement (Mukhopadhyay et al., 2025; Voss et al., 2024). Furthermore, self-service and e-commerce solutions empower customers by providing autonomous control over the purchasing journey (Bongers et al., 2021). These transactional platforms are fundamentally supported by Product Information Management (PIM) systems, which serve as centralised hubs for collecting, managing, and distributing comprehensive product data across all digital channels (Battistello et al., 2021). Together, these platforms transform the traditional sales funnel into an automated, smart ecosystem capable of handling routine transactions autonomously (Bongers et al., 2021; Plečko et al., 2023).

While these technologies can function independently, their strategic value is maximised through an interconnected architecture fuelled by integrated, shared data (Guenzi & Habel, 2020; Voss et al., 2024). The data and analytics layer serves as the connectivity tissue of the ecosystem, collecting and storing raw data to pinpoint operational bottlenecks, facilitate real-time decision-making, and enable predictive services (Mukhopadhyay et al., 2025). Ultimately, commercial value creation in the digital era is defined by the efficiency, scalability, and intelligence of this underlying engine, which allows organisations to transition from reactive selling to proactive value co-creation (Mukhopadhyay et al., 2025; Oliveira et al., 2025).

### **2.1.3 Theoretical drivers of commercial value (The NICE Framework)**

To understand how value is generated through digital sales tools, this study adopts the NICE framework by Amit & Zott, (2001), which identifies four primary drives of value creation in e-business. The first driver, novelty, refers to innovation in how sales

transactions are conducted. This can be digitising physical assets or creating entirely new business models. In the digital sales context, novelty can translate as a shift from traditional offline selling to autonomous digital channels (Guenzi & Habel, 2020) or the creation of new markets, and it can be leveraged through tools such as e-commerce (Bongers et al., 2021).

The second driver, lock-in, on the other hand, focuses on the ability to retain customers and partners through high switching costs or by creating dominant ecosystems in which value increases with the number of users, known as network effects (Amit & Zott, 2001). An effective lock-in strategy, according to Böttcher et al. (2024), leverages data ecosystems and personalised portals to create a barrier to exit. This approach often leads to repeat transactions and increased customer lifetime value (CLV).

The value from the third driver, complementarities, is generated when a bundle of goods and services provides more utility together than they would separately (Amit & Zott, 2001). This enhances the core product offering and makes it more valuable. An example of complementarities in digital sales could be when companies integrate after-sales support, predictive analysis, or financing directly into a digital commerce platform (Amit & Zott, 2001; Böttcher et al., 2024).

The last driver, efficiency, refers to the reduction of transaction costs, information asymmetry, or search costs. This enables faster, more accurate decision-making for both the buyer and the seller. From the buyer's point of view, efficiency gains lower costs and makes it desirable to buy from a single supplier (Amit & Zott, 2001). For the seller, efficiency gains happen, for example, through automating routine tasks and processes and improving information flow. Thus, digital tools significantly reduce the cost of sales and improve operational velocity. Understanding these drivers is essential to leveraging digital sales tools, such as CRM or AI, effectively to generate strategic value (Amit & Zott, 2001).

However, while the NICE framework provides an extensive foundation for understanding commercial value creation, a critical limitation of Amit & Zott's (2001) model is its exclusive focus on the economic dimension. As the model was developed in the early e-business era, it completely fails to account for environmental or social factors. For example, while efficiency and lock-in drive shareholder value through the profit pillar, the model ignores the ecological costs of the server power required to achieve that efficiency, as well as the ethical implications of utilising customer data for lock-in. Traditional digital sales literature tends to overlook the fact that optimising these value drivers comes at a cost to the people and planet dimensions of TBL.

#### **2.1.4 Digital sales transformation**

While the NICE framework outlines the theoretical mechanisms for commercial value creation, realising this value in practice necessitates a comprehensive digital sales transformation. However, merely adopting new technologies to pursue these drivers is insufficient as digital tools tend to have little to no strategic value unless they are leveraged through a cohesive business model (Amit & Zott, 2001; Böttcher et al., 2024). Despite these incentives, many companies still fail to realise expected productivity gains (Guenzi & Habel, 2020; Wengler et al., 2020). Wengler et al. (2020) identify major barriers to digital sales transformation, including time constraints, a lack of necessary digitisation know-how, process challenges, and change management issues. Companies tend to treat digital sales transformation as a one-off project and often fail to involve sales professionals in planning, decision-making, or implementation. This approach often causes the transformation to lack the necessary momentum, leading to strategic misalignment, resource waste, resistance to change, and, in some cases, project failure (Wengler et al., 2020).

A successful digital sales transformation extends beyond high-quality data and technology. It necessitates maturity across people and processes (Guenzi & Habel, 2020; Voss et al., 2024; Wengler et al., 2020). A primary goal of this maturity is to prevent the commercial productivity paradox, a phenomenon where organisations invest in new

technological tools but fail to realise the expected efficiency improvements or financial gains. To avoid this paradox and turn technical tools into strategic assets, organisations must allocate sufficient resources towards digital skills development, leadership, and culture (Voss et al., 2024). Employees must evolve from passive tool users into data-literate professionals, which requires proactive leadership (Wengler et al., 2020). Regarding the process dimension, there must be a fundamental shift from department-oriented silos towards customer-centric, cross-functional workflows (Guenzi & Habel, 2020; Wengler et al., 2020). Without this shift, organisations risk digitising non-value-adding analogue processes at a high expense. Furthermore, a clearly defined data strategy is essential, as decision-makers' ability to analyse and interpret high-quality data significantly influences the effectiveness of the transformation (Janssen et al., 2017; Pohl et al., 2022).

However, the literature on digital sales transformation focuses heavily on overcoming the commercial productivity paradox while largely ignoring the sustainability paradox. Researchers tend to frame advanced digital maturity that is typically characterised by seamless, real-time data integration and the deployment of AI (Wengler et al., 2020), exclusively as a competitive advantage. This represents a significant blind spot in current sales literature. By evaluating digital transformation solely through the lens of digital velocity and cost reduction, these established models fail to provide mechanisms to prevent the digital rebound effect, in which increased commercial efficiency inadvertently accelerates unsustainable consumption.

While the transition toward this highly automated, AI-driven state brings undeniable commercial benefits, it simultaneously introduces a complex paradox. Maximising efficiency through continuous, real-time data flows and self-learning algorithms severely accelerates an organisation's ecological and ethical footprint. The power required to train large language models (LLMs) and maintain real-time data flows significantly increases energy consumption (Hao, 2019). Furthermore, the reliance on customer data for algorithmic decision-making compromises privacy and social sustainability. Therefore,

digital maturity creates a tension where the same intelligence that drives revenue also negatively affects a company's environmental impact and social responsibility (Denicolai et al., 2021; Lichtenthaler, 2021). This paradox requires a broad strategic framework that looks beyond commercial value creation and actively incorporates environmental and social sustainability.

## **2.2 Sustainability in business development**

This chapter discusses the evolution of sustainability from an external necessity towards a strategic value creator. After that, it delves into the TBL, examining its three dimensions: profit, people, and planet.

### **2.2.1 From compliance to strategic value creation**

The integration of sustainability into business strategy is undergoing a fundamental paradigm shift. Historically, companies approached sustainability through Corporate Social Responsibility (CSR), viewing it primarily as a license to operate, driven by external pressures (Porter & Kramer, 2011). This traditional model frames sustainability as a necessary trade-off and an operational expense that achieves social good but inherently increases costs and reduces short-term profitability.

Nowadays, companies are increasingly shifting towards creating shared value (CSV), a business model that aligns societal progress with economic success. Porter & Kramer, (2011) emphasise that CSV is not an add-on to companies' offerings but an integral strategic approach that leverages their unique resources to create economic value by addressing societal needs. In contrast with the traditional CSR concept, CSV represents a transformation in business thinking by bridging the gap between profit and purpose (Hart et al., 2003; Porter & Kramer, 2011). This is further supported by investigating its scoping and budget. Whereas CSR's impact is typically limited to a specific budget and corporate footprint, CSV involves realigning the entire company budget (Porter & Kramer, 2011). In line with this, Böttcher et al. (2024) argue that companies must integrate

sustainability into their core business logic rather than seeking short-term solutions. In the digital sales context, this shift is increasingly forced by emerging European Union legislation, such as the upcoming Digital Product Passport (DPP), which mandates transparent, digital lifecycle tracking for physical goods (Adisorn et al., 2021). These regulations aim to incentivise organisations to transform their digital architectures from mere sales engines into verifiable platforms for environmental accountability.

This represents a move away from pollution prevention (decreasing harm) toward a sustainability vision (increasing benefits), in which sustainability can act as a catalyst for innovation rather than a constraint (Hart et al., 2003). This is a strategic shift from treating sustainability as just an add-on, limited by the CSR budget, to a core component of the business model intended to maximise long-term shareholder value (Hart et al., 2003; Porter & Kramer, 2011). For KIBS providers, this shift is critical, as it suggests that aligning business logic with societal needs offers the potential to differentiate, foster innovation, and secure long-term competitiveness in a market that increasingly demands responsible business practices (Böttcher et al., 2024).

### **2.2.2 The concept of triple bottom line**

To operationalise this strategic vision, this thesis adopts Elkington's (1998) TBL to expand the traditional focus on financial profit to include economic, social, and environmental performance. According to Elkington (2018), the concept of sustainability holds that for a company to achieve outstanding performance, it must create a win-win-win outcome across the three areas of profit, people, and planet.

While the framework has historically been viewed through a reporting lens, Elkington's (2018) recent recall emphasises that TBL was never intended as a mere accounting tool for balancing trade-offs, but as a genetic code for system change and innovation. So far, companies have prioritised profits over people and the planet and have invested only in these two when doing so does not negatively affect profits. Therefore, this thesis adopts the TBL as its primary analytical framework. It is particularly well-suited for analysing

digital sales, as it provides a holistic lens to assess whether digital technologies are merely driving short-term commercial growth, or genuinely aligning profit, people, and planet through the creation of a sustainable business model (Böttcher et al., 2024).

### **2.2.2.1 Dimensions of value**

Sustainable economic prosperity and profit go beyond short-term financial gain. It focuses on creating economic value by the organisation, including cost reduction, risk management, and innovation (Hart et al., 2003). The economic dimension in TBL addresses the commercial growth and long-term viability by focusing on the company's financial health. According to Sanoran (2023), this is achieved when a company has maximised its sales without depleting its financial resources. Elkington (1998) emphasises that while companies should and must aim for profit and financial health, these should not be the only goals. Instead of shareholder primacy, where companies aim to maximise shareholder value, they should emphasise stakeholder value instead. This means the company is responsible for creating value for its stakeholders throughout the value chain and should focus on long-term financial health rather than short-term wins. In a digital sales context, the sustainable economic value can be created through efficiency improvements, providing data-driven insights, maximising customer retention, and applying the intelligence of the underlying sales engine (Mukhopadhyay et al., 2025; Oliveira et al., 2025; Voss et al., 2024; Wengler et al., 2020).

The second dimension, people, examines the social impact of business activities and represents a company's commitment to human development, equity, and social justice (Gil-Gomez et al., 2020; Hart et al., 2003). The people dimension, too, emphasises stakeholder engagement and encourages companies to build win-win partnerships within their value chains. Key considerations in digital sales consulting include inclusive design, digital accessibility, ethical data use (Gil-Gomez et al., 2020; Plečko & Bradač Hojnik, 2024), and ensuring the well-being of both employees and customers (Elkington, 1998; Mattila et al., 2021). Specifically, digital accessibility has evolved from a niche ethical consideration into a strict regulatory requirement, driven by frameworks such as the

European Accessibility Act. Consequently, accessible design is increasingly recognised not only as a legal compliance measure but as a fundamental social driver for democratising market access (Ferri & Favalli, 2018).

Finally, the planet dimension focuses on minimising negative ecological impacts by addressing the company's impact on natural systems and resources (Broman & Robèrt, 2017; Tseng et al., 2020). It focuses on resource efficiency and aims to reduce material consumption, waste, and pollution generated by companies' operations and activities (Böttcher et al., 2024; Hart et al., 2003). This is done by aiming to design and create long-term solutions that eliminate negative impacts entirely, such as using renewable energy or implementing circular economy models. For digital sales consultancies, this could include reducing their digital carbon footprint by improving efficiency and using digital tools to enable more sustainable consumption patterns (Böttcher et al., 2024; Lichtenhaler, 2021).

## **2.3 The intersection of digital sales and sustainability: digitainability**

While the TBL framework defines the necessary goals for sustainable development, achieving them requires a powerful operational mechanism. Traditional manual processes are often insufficient to manage the complexity of balancing economic, social, and environmental data simultaneously. Consequently, companies must leverage their digital capabilities to operationalise these sustainability goals. This convergence of technology and sustainability creates a new paradigm known as digitainability.

### **2.3.1 The concept of digitainability**

The term digitainability introduced originally by Gupta et al. (2020), investigates the convergence of two major global trends, digitalisation and sustainability. It aims to bridge the sustainability gap and align economic progress with environmental and social well-being by positioning the digital revolution as an essential requisite (Del Río Castro et al., 2021; Gupta et al., 2020). The potential of this convergence is significant for sustainable

value creation, as digitalisation can raise productivity, lower costs, reduce resource intensity, and enable more efficient services. While digitalisation is increasingly seen as a potential enabler of achieving sustainability goals, it can also trigger rebound effects if not carefully governed (Gupta et al., 2020).

According to Lichtenthaler (2021), achieving a high maturity in digitainability requires organisations to pursue advanced digitalisation and sustainability initiatives simultaneously. This integrated focus enables companies to create novel types of value, foster innovation, and identify new business development opportunities where these two megatrends intersect. Such an approach supports the arguments of Porter & Kramer (2011) and McDonough et al. (2002), who emphasise that merely focusing on doing less harm will not help companies to achieve their sustainability goals. Instead, they highlight that companies should integrate sustainability into the design phase of products and processes. This approach enhances the well-being of nature and culture while generating economic value from the very start.

Furthermore, Plečko & Bradač Hojnik (2024) argue that traditional, unsustainable ways of doing business should be considered as market failure, which digitainability seeks to correct by fostering new digitally sustainable business models. These combine digital capabilities with the ability to make critical judgements about what is truly sustainable. It is a cultural drift within companies to redefine their operation and decision-making processes to create long-term value. Digitainability positions digitalisation and sustainability as interconnected and inevitable processes that can transform the company's footprint into a strategic handprint for global wellbeing when integrated authentically (Del Río Castro et al., 2021).

However, this integration also presents significant challenges. While digital tools act as powerful enablers, they introduce inherent risks that must be identified and mitigated to avoid unintended negative consequences. A critical component of digitainability is the responsible, ethics-driven governance of technology to counteract its dark side, which

encompasses electronic waste, high energy consumption, and the digital divide (Del Río Castro et al., 2021). Furthermore, rapid digitalisation requires careful management to prevent the economic and social exclusion of vulnerable stakeholders (Gupta et al., 2020). Achieving true digitainability necessitates multi-stakeholder collaboration to develop transdisciplinary knowledge, critically evaluate the consequences of disruptive technologies, and balance synergies with trade-offs (Gupta et al., 2020). Consequently, digitainability serves as the operational vehicle for CSV in the digital era, leveraging technological assets to solve societal challenges profitably (Gupta et al., 2020; Porter & Kramer, 2011).

### **2.3.2 Synergies and paradoxes of digitainability in sales**

Digitalisation has the potential to drive economic sustainability by streamlining operations, reducing costs, and uncovering new revenue streams through data intelligence. Sales enablement platforms improve internal efficiency by automating routine tasks, thereby reducing sales costs and shortening sales cycles (Mukhopadhyay et al., 2025; Oliveira et al., 2025). This allows companies to prioritise high-value activities, leading to higher conversion rates and revenue growth, as well as better customer engagement and loyalty. Furthermore, AI-driven tools can help companies to identify inefficiencies in their operations, automate lead scoring, and predict customer churn (Mukhopadhyay et al., 2025). Digital sales channels, such as e-commerce and customer portals, also enable efficient handling of standard transactions and faster time-to-value for customers (Bongers et al., 2021).

However, the pursuit of friction-free efficiency often creates a tension known as Jevons' paradox or rebound effect (Sorrell, 2009). As digital tools speed up and lower the cost of the sales process, the reduced transaction costs often lead to an increase in overall volume rather than saving resources. If digital transformation is used solely to accelerate the consumption of unsustainable goods, the efficiency gains accelerate environmental decline. Thus, economic optimisation creates a tension between growth in volume and growth in value, and a purely operational approach to digital sales risks greenwashing if

it optimises sales without addressing the sustainability of the product being sold (Gupta et al., 2020).

The social dimension focuses on sustainability improvements in inclusion, trust building, and equity. Digital tools can support employee development and democratise access to markets, allowing experts to share knowledge without geographical barriers (Plečko & Bradač Hojnik, 2024). At the organisational level, automating administrative burdens, such as manual CRM entry, can reduce employee stress and allow salespeople to spend more time on meaningful interactions (Mukhopadhyay et al., 2025). Furthermore, digital systems serve as a foundation for transparent communication. CRM systems centralise data to ensure consistent, transparent communication within sales teams and to build trust between vendors and customers by allowing companies to monitor brand reputation and customer sentiment in real time (Gil-Gomez et al., 2020; Mukhopadhyay et al., 2025). Advanced personalisation tools also help companies to move away from mass-marketing spam toward relevant, tailored interactions that respect the user's time and needs.

These technological improvements can generate significant economic value by increasing sales through highly targeted communication and by opening new markets for customers who previously lacked access to the services (Porter & Kramer, 2011; Oumaima & Lamari, 2024). This expansion is further supported by sustainably designed digital sales interfaces, which democratise access to goods and services for individuals with disabilities (Plečko & Bradač Hojnik, 2024). Ultimately, by using data to serve the customer rather than target them, companies can build relational value that fosters trust (Oumaima & Lamari, 2024).

However, similarly to Jevons' paradox, the drive for commercial optimisation often clashes with social ethics. The same data used for personalisation can be leveraged for surveillance capitalism, where user behaviour is used for predictive purposes without genuine consent (Zuboff, 2020). A critical tension arises in the use of dark patterns,

manipulative interface designs that exploit cognitive biases to force unintended purchases (Mathur et al., 2019). The conflict between profit and people highlights the need for ethical governance in digital design. To conclude, the social pillar analyses the benefits for both end-users and salespeople, determining whether digital access improves equity and whether the sales model fosters trust through radical transparency.

Finally, the environmental dimension aims to reduce the ecological footprint of sales activities and enable new, circular business models (Elkington, 1998). Digital tools facilitate green IT practices by replacing paper-based processes with electronic alternatives, reducing material consumption and waste (Gil-Gomez et al., 2020; Guenzi & Habel, 2020; Mukhopadhyay et al., 2025). Furthermore, virtual meeting technologies reduce the need for physical travel, thereby lowering the carbon emissions associated with sales activities (Guenzi & Habel, 2020). Digital platforms actively support the circular economy by creating multi-sided markets that facilitate the sharing, reselling, and repurposing of goods. These platforms enable circularity by matching supply and demand for used resources, extending product lifecycle, and reducing waste (Böttcher et al., 2024).

Additionally, digitalisation can drive sustainability through sustainable product-service systems (PSS), leveraging technologies such as the Internet of Things (IoT) and sensors embedded within physical products (Larsson & Teigland, 2016). These technologies connect products to the cloud and share real-time information to optimise resource use during the use phase, facilitating predictive maintenance and take-back schemes that keep materials in circulation longer (Adisorn et al., 2021).

While the environmental pillar evaluates how digital tools can be used to reduce material footprints, Lichtenthaler (2021) notes that digital solutions are not immaterial but rely on energy-intensive infrastructure. The shift to green digital sales is challenged by the growing energy consumption of data centres and the carbon cost of training LLMs (Ferboeuf et al., 2019). This dynamic presents the planet-versus-planet trade-off, where

carbon saved by reducing physical operations is weighed against carbon emitted by the computational power required to run digital systems.

Navigating these complex tensions between efficiency and overconsumption, personalisation and privacy, or dematerialising and energy use, requires a structured analytical approach. To systematically address this gap and to manage the mutual relationship between technological inputs and sustainability outputs, Gupta et al. (2020) developed the digitalisation sustainability matrix (DSM). The DSM operates as a two-dimensional matrix facilitating the dialogue between technological inputs and sustainability outputs by providing a technical taxonomy to select specific technological enablers. The vertical axis lists the specific sustainability goals under review, while the horizontal axis groups eight key digital and AI technologies into three themes that can be mapped directly against the TBL layers to identify specific opportunities for digitainability.

The first theme, data-driven, includes technologies such as mobile internet and applications, blockchain, IoT, and digital twins that serve as the connectivity tissue for transparency, providing verifiable proof of the history of sustainable goods (Gupta et al., 2020). This directly supports both social legitimacy and economic trust. The second theme, analytics-driven, includes big data, cloud/edge computing, AI, and machine learning, tools that serve as the ecosystem's intelligence. These tools can be leveraged to personalise recommendations that guide customers towards more sustainable options, effectively aligning economic growth with environmental stewardship. The third theme, design-driven tools, includes virtual/augmented reality (VR/AR) and adaptive manufacturing, such as 3D printing. These tools can be utilised to redefine the physicality of sales by allowing customers to visualise products in their own environment, often leading to reduced return rates and the associated carbon costs of reverse logistics.

By utilising the DSM to structure strategic dialogue and synthesise expert knowledge, companies can systematically categorise the relevance of specific digital technologies against sustainability indicators as positive, negative, neutral, or unknown. For instance,

technologies such as virtual reality have been identified as beneficial for education but potentially detrimental regarding energy consumption. Ultimately, this mapping enables organisations to bridge the gap between abstract concepts and actionable strategies, moving beyond assumptions toward a conscious, purposeful use of digitalisation and avoiding its dark side (Gupta et al., 2020).

### **2.3.3 Mechanisms of sustainable value creation**

Because traditional digital sales frameworks, such as NICE and 6S, are inherently commercially biased and fail to incorporate planet or people boundaries, they cannot be used in isolation to drive sustainable transformation. Conversely, high-level sustainability concepts like the TBL lack operational sales mechanisms. Therefore, this study proposes that translating abstract sustainability goals into commercial value requires a novel, synthesised mechanism, as the deployment of digital tools alone does not guarantee sustainable outcomes (Gupta et al., 2020). Without strategic directions, efficiency can lead to increased consumption, and personalisation can harm privacy.

To overcome this, companies must operationalise digitainability mechanisms that align technological inputs with TBL outputs. This study conceptualises this mechanism through a three-stage process. First, digital enablers such as CRM, AI, and e-commerce serve as the raw infrastructure. Second, these tools are activated through strategic drivers defined by the NICE framework (Amit & Zott, 2001) and executed with the 6S pathways of substitute, supplement, service, simplify, support & share by Guenzi & Habel (2020). Finally, and most critically, these strategies are viewed through a sustainability lens, in this case applying the logic of DSM. Rather than a purely technical taxonomy, this study uses an adapted version of DSM as a practical evaluative framework. This means mapping specific digital tactics to their environmental, social, and economic impacts, ensuring that value creation aligns with TBL (Elkington, 1998).

As defined in the NICE framework, efficiency focuses on reducing transactional costs (Amit & Zott, 2001). Executed through the substitute and simplify pathways, this driver

can achieve eco-efficiency by simultaneously reducing financial costs and ecological footprint, such as energy and materials (Böttcher et al., 2024; Guenzi & Habel, 2020). However, a critical trade-off is the rebound effect, in which a highly efficient sales process may encourage excessive consumption of low-value goods, thereby neglecting environmental gains. To resolve this, the logic of DSM can be applied to ensure that efficiency targets prioritise waste reduction over volume. In digital sales, this is achieved by optimising data architectures, minimising server loads, and employing green coding practices that reduce energy consumption while accelerating commercial velocity. Simultaneously, automating routine CRM tasks drives economic value while supporting social sustainability by decreasing cognitive load and preventing employee burnout.

Novelty refers to innovation in the transaction structure itself (Amit & Zott, 2001). Under the TBL lens, this driver can shift clients away from linear consumption towards circular economies through the share and service pathways (Guenzi & Habel, 2020). To mitigate the digital divide, the sustainability filter shifts novelty towards accessibility and circularity (Gupta et al., 2020). Servitisation can be leveraged to transition from selling ownership to selling access, and e-commerce can facilitate digital re-commerce and rental models (Böttcher et al., 2024). These approaches increase profit through recurring contracts, benefit the planet by extending product lifecycles, and benefit people by democratising access to services through flexible subscription models.

Lock-in focuses on increasing customer retention through high switching costs (Amit & Zott, 2001). While digital tools traditionally achieve this through data-driven personalisation, this creates significant social tension about the risk of manipulation, such as the use of AI to exploit cognitive biases via dark patterns (Mathur et al., 2019). By applying the DSM filter, clients are instead guided towards a virtuous lock-in redefined through transparent data ethics, inclusive design, and mutual trust (Guenzi & Habel, 2020). Furthermore, orchestrating digital platforms to share ecological impact data with end-users creates a dependency on the provider for sustainability intelligence, driving profit while deeply committing customers to a responsible value network (Böttcher et al., 2024).

Complementarities involve bundling goods and services to create greater value (Amit & Zott, 2001). A primary trade-off here is the fear that automation will substitute for human labour. The support and supplement pathways resolve this tension between efficiency and employment (Guenzi & Habel, 2020). Rather than replacing the human salesforce, AI-driven tools are implemented to augment human intelligence, positioning the technology as socially sustainable (Gupta et al., 2020). From an environmental perspective, advanced analytics can be integrated into the sales engine to optimise return logistics or predict product lifetimes. By integrating these ESG metrics directly into commercial dashboards alongside standard sales data, consultants create complementarities that drive profit through differentiation while benefiting the planet.

NICE Driver	6S Pathway	Profit (Economic)	People (Social)	Planet (Environmental)
Efficiency	Substitute & Simplify	Increases efficiency: Reduces travel costs and overhead. Velocity: Shortens sales cycles and improves conversion rates.	Employee Well-being: Reduces cognitive load and prevents burnout. Accessibility: Allows clients with physical disabilities or geographical constraints to engage	Eco-efficiency: Lower travel emissions and less material waste. Resource Efficiency: Minimizes "digital waste" and energy used in redundant processes.
Novelty	Service & Share	New Markets: Creation of recurring revenue via Product-Service Systems (PSS). Network Effects: Increases platform value as more users and complementors join.	Democratization: Flexible subscription models reduce economic inequality in market access. Trust: Enhances transparency through shared visibility across the value chain.	Circular Economy: Incentivizes companies to build longer-lasting products to avoid replacement costs. Waste Diversion: Enables reselling and repurposing of goods to keep materials in use longer.
Lock-in	Service & Share	Customer Lifetime Value: High switching costs via "virtuous" ecosystems.	Radical Transparency: Fosters trust through data-driven sentiment monitoring.	Sustainability Intelligence: Creates dependency on the provider for ecological impact data.
Complementarities	Support & Supplement	Premium Pricing: Bundling digital sensors/IoT adds unique value to products. Productivity: Improves decision-making accuracy using data-driven insights	Human Augmentation: Supports the salesforce rather than replacing them.	Resource Optimization: Predictive maintenance extends product life and reduces depletion. Optimization: Uses AI to identify and remove operational bottlenecks that waste resources.

**Figure 1: Integrated framework for digitainability in digital sales: mapping NICE drivers and 6S pathways to the TBL**

## 2.4 Consultancies as enablers of sustainable digital sales

The role of a consultant extends beyond offering advice. Consultants inject unique capabilities into the client organisation that are either missing or underutilised. By leveraging these capabilities, consultants help companies avoid the productivity paradox while simultaneously bridging the sustainability gap, ensuring that technological investments lead to both commercial value and a positive impact on the TBL.

### **2.4.1 Consultancies as orchestrators and knowledge brokers**

While the digitainability mechanism defines what value can be created, they do not automatically explain how organisations adapt to the complex demands of the dual transition toward digital and sustainable business. Consultancies, particularly those operating as KIBS, play a critical intermediary role in this sustainability movement (Burchard-Levine et al., 2024; Strueber et al., 2025). As KIBS providers, consultants act as knowledge accumulation systems, bringing proven methodologies from diverse sectors to help clients overcome operational blindness (Desmarchelier et al., 2013). The need for this intermediary role is further underscored by the operational complexity of integrating digital technologies into service-centric business models. Recent literature on digital servitisation highlights that client organisations frequently lack the internal operational capabilities required to execute these complex, data-driven transformations autonomously (Momeni et al., 2023). To overcome these internal capability gaps, companies must employ an acquiring mechanism, which involves opening their organisational boundaries to utilise the specialised capabilities of external network actors. In this context, digital sales consultancies represent this acquiring mechanism. As clients often struggle to master new digital architectures to translate abstract sustainability goals into operational routines (Strueber et al., 2025), they often rely on consultants to access independent data expertise and to understand how new digital technologies can be applied to their businesses (Momeni et al., 2023).

This orchestrating role is particularly crucial in digital sales, as the integration of sustainability remains uneven compared to manufacturing, where it is closely tied to physical supply chains. Since digital consultancies deal with intangible expertise and infrastructure, this lack of physical pollution can lead to a false sense of sustainability (Guandalini, 2022; Sanoran, 2023). Consequently, the role of consultants becomes critical in managing the tension between the client's drive for rapid commercial growth and the long-term requirements for sustainable development.

Beyond technical architecture, consultancies address the human and process-related success factors that often cause transformation to fail due to process rigidity or random digitalisation (Wengler et al., 2020). A defining factor in the success of any transformation is the ability to sustain it over the long term. While technological implementation provides the infrastructure for change, Mattila et al. (2021) argue that active change management is the determinant of whether a project succeeds or fails. Furthermore, implementing new sales technologies often creates a temporary dip in performance. Nguyen et al. (2025) emphasise that while positive sales improvements are expected after implementing a new sales technology, the implementation can take significant time and effort and may therefore temporarily negatively affect sales performance and the bottom line. To navigate this, consultants serve as vital change agents who guide leadership, facilitate cognitive unlearning of legacy mindsets, and ensure a cultural shift in which technology is embraced as a strategic asset rather than an administrative burden (Desmarchelier et al., 2013). By establishing a single source of truth and optimising the sales engine, consultancies can create the foundation for a more sustainable business logic.

#### **2.4.2 Dynamic capabilities as a theoretical lens**

To conceptualise how organisations manage this complex digital and sustainable transformation, this study applies the Dynamic Capabilities framework by Teece et al. (1997) as a theoretical lens. Dynamic capabilities describe an organisation's ability to integrate, build, and reconfigure internal and external competencies to address rapidly changing environments. In the context of sustainable digital sales consulting, this framework can be used to understand the consultant's role across three dimensions: helping clients sense market shifts and sustainability risks (such as changing regulations or ethical data concerns), enabling them to seize these opportunities by prioritising high-value digital investments that align with the TBL, and ultimately driving the transforming phase by managing the structural and cultural unlearning required for long-term adoption (Mattila et al., 2021; Teece et al., 1997).

However, while dynamic capabilities provide a macro-level view of how a firm reconfigures its overarching strategy, they must be distinguished from the day-to-day execution required to enact these changes. Recent literature on digital servitisation explicitly contrasts these strategic (dynamic) capabilities, which focus on reconfiguring the company's overarching business model, with operational capabilities, defined as the company-specific skills and processes regularly used to solve daily problems and deliver services (Momeni et al., 2023).

For industrial manufacturers, Momeni et al. (2023) identify these operational capabilities as the technical competencies required to manage data, including gathering information from connected devices, analysing data for predictive insights, and developing digital platforms. In the context of digital sales, operational capabilities represent the tangible, technical skills required to build and maintain the client's commercial engine. Rather than industrial sensors or connected hardware, the operational capabilities of a digital sales consultancy encompass data architecture, CRM system configuration, and efficient coding practices.

This theoretical distinction between dynamic and operational capabilities is critical for understanding the daily reality of digital sales consulting. While consultancies often strive to provide strategic, dynamic guidance, they are frequently hired by clients strictly for their operational capabilities (Burchard-Levine et al., 2024; Larsson & Teigland, 2016). This tension creates a potential agency gap, where consultants are assigned only a technical implementation role rather than a strategic architecture role. Therefore, this study utilises the interplay between dynamic and operational capabilities as a lens to analyse how consultancies navigate client projects. It helps explain the practical challenge of elevating the consultant's role from tactical, operational execution to driving a holistic, sustainable digital sales transformation.

## 2.5 Conceptual framework

The conceptual framework begins with the external context of the twin transition, defined by the simultaneous pressures to achieve digital maturity and sustainable development. While companies have access to various digital enablers, such as CRM, AI, and e-commerce, they often lack the strategic capability to align these tools with sustainability goals. This creates a critical gap in which digital investments may yield only commercial efficiency or even unintended negative impacts, such as the rebound effect or digital exclusion. To bridge this gap, the framework positions digital sales consultancy as the central mediator. Through the dynamic capabilities framework by Teece et al. (1997), consultancies provide the agility needed to navigate this complexity. They function as knowledge brokers that utilise sensing capabilities to identify market shifts and sustainability risks and opportunities, seize opportunities to design strategic interventions, and transform capabilities to manage the cultural and technical shifts required for adoption.

The core engine of the framework is the digitainability mechanism, which integrates commercial value creation with sustainability governance. The mechanisms function through three stages. First, the consultancy defines value creation logic using the NICE framework by Amit & Zott (2001). Second, these drivers are operationalised through specific digital sales tactics called 6S pathways by Guenzi & Habel (2020). Finally, and most critically, these proposed strategies are viewed through a sustainability filter conceptualised through a logic of digital sustainable matrix by Gupta et al. (2020).

The final output of this process is digitainability, a state where digital sales performance and sustainability outcomes are mutually reinforcing. This stage represents the CSV realisation, measured through TBL (Elkington, 1998). Consequently, the framework posits sustainable digital sales transformation as a strategic result operated by consultancies through the careful application of the digitainability mechanism.

Digital sales consultancy as strategic change agent

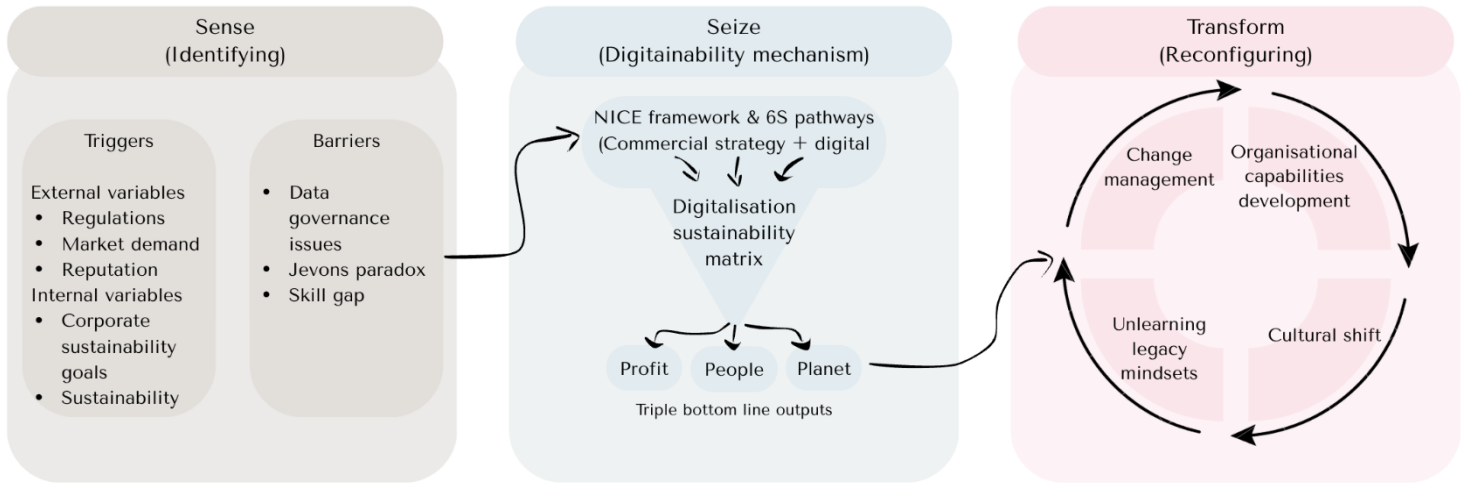


Figure 2: Conceptual framework

### **3 Methodology**

#### **3.1 Qualitative case study**

This study seeks to address the challenge of how digital sales consultancies can align commercial growth with the TBL, using qualitative data as its primary source. Consequently, a case study is well-suited as it is ideal for investigating complex, processual, and layered phenomena that cannot be captured by numbers. The primary unit of analysis for this study is the organisational capabilities and daily service practices of the digital sales consultancy. While the empirical data is gathered through individual employees' interpretations and experiences, the analysis focuses on how these translate into the case company's strategic and operational ability to integrate sustainability into client projects. Because the objective is to understand how consultants interpret and operationalise sustainability within their everyday service practices, this study adopts an abductive research approach (van Hulst & Visser, 2025).

Unlike a purely inductive approach, abductive analysis, according to van Hulst & Visser (2025), relies on having a head full of theories to recognise surprising observations in the field. This study engages theory early in the process by utilising frameworks such as NICE, 6S, and TBL while collecting empirical data from interviews and document analysis. Abduction is particularly suitable here as it facilitates an iterative dialogue between field-work and theory. This allows the study to move through iterative loops to resolve the tension encountered in the case company (van Hulst & Visser, 2025).

A singular case study is employed due to two primary reasons. The researchers have unique research access through their employment and the opportunity to study an unusually revelatory case in which sustainability integration is currently being tested. The research method uses semi-structured interviews complemented by document analysis. This triangulation strengthens credibility and captures multiple perspectives.

The assumptions and delimitations of this study concern the specific digital sales service areas and the potential for researcher bias. While the impact of digitainability varies across different technical tools, the role of the consultant as a change agent is expected to influence all client interactions. To maintain a manageable scope for a master's thesis, the research focuses on identifying high-level patterns of value alignment rather than technical software audits.

It is acknowledged that the researcher's role within the organisation may impact objectivity. To address this, interpretivism is used as the research philosophy, based on the assumption that organisational reality is socially constructed. This approach allows the researcher to use their firsthand, inside-out understanding of the company culture to interpret data in a way that truly resonates with the people living that experience (Gioia et al., 2013). The objective is not merely to summarise findings but to continuously refine initial interpretations until they form a coherent, up-to-date theoretical framework.

### **3.2 Case company**

The selected case company is a Nordic KIBS provider specialising in digital sales consulting. With a decade of experience spearheading digital sales, the consultancy operates across the Nordics and Europe. The company employs around 150 consultants across four core competencies: software development, marketing technology, design, and strategy. Operating at this scale provides the consultancy with the necessary structured organisational capabilities while retaining the agility required to experiment with new service offerings and respond rapidly to client needs. This agility is fundamentally driven by the company's community-led leadership style. The core competencies systematically share knowledge cross-functionally through digital channels, such as Slack, and regular bi-weekly sessions. Through a flat organisational hierarchy, high levels of autonomy, and this decentralised knowledge-sharing, the culture empowers consultants to take ownership of client solutions without restrictive bureaucratic bottlenecks.

The company operates exclusively in the digital sales domain, providing end-to-end services spanning the project lifecycle. These project types are systematically categorised into strategy and planning, technology build, and continuous operations and growth. To execute these projects, the consultancy's core service offerings are focused on three primary areas: digital commerce, customer engagement, and data and AI utilisation. By combining business, design, and technical perspectives, the company focuses on the strategic optimisation of comprehensive commercial digital ecosystems, including complex e-commerce platforms and customer data architectures.

The company's client portfolio is highly diverse, spanning both B2B and B2C markets. Furthermore, the consultancy serves companies of all sizes, ranging from small and medium-sized enterprises to large, multinational corporations. This diversity makes the company an ideal setting for this research, as consultants must navigate a wide variety of commercial realities and stakeholder incentives. For instance, interventions proposed to highly resourced enterprise clients, driven by strict EU compliance directives, may differ significantly from those pitched to SMEs constrained by budget limitations.

Furthermore, the case company was deliberately selected for this study because it represents an unusually revealing case for investigating the integration of sustainability into digital sales. While the company's core mission is to help clients sell better and drive data-driven growth, it is currently undergoing a strategic shift to integrate sustainability into its core offerings. The company has established a dedicated sustainability offering task force to overcome the reliance on individual consultant initiatives and formalise its systematic capabilities. This cross-functional task force consists of members from management, sales, design, marketing technology, and development, and they are tasked with structuring the case company's sustainable business offering. By utilising ideation workshops, Kanban boards, and an impact-effort matrix, the task force actively prioritises service development. This makes the case company a live, dynamic environment for observing how sustainability is operationalised in a fast-paced, sales-driven consulting context.

### **3.3 Data collection**

Based on the recommendations of Gioia et al. (2013), the thesis aimed to conduct quality research by defining the questions and the case with caution and utilising multiple data sources. To ensure a comprehensive understanding of the phenomena and to mitigate potential informant bias, this study employed purposeful sampling to select 14 interviewees. Following the recommendations of Eisenhardt & Graebner (2007), participants were strategically selected to represent highly knowledgeable informants who view the phenomena from diverse perspectives. Therefore, the interviewees were chosen across the case company's core functional disciplines, covering software development, design, marketing technology, sales, and strategy.

To support the functional and hierarchical diversity recommended by Eisenhardt & Graebner (2007), the sample includes managing and senior consultants, internal strategists, and a former employee. Furthermore, to provide an objective point of comparison and enrich the internal case findings, an external sustainability director was also included in the sample.

The primary inclusion criterion was participants' profound knowledge of and active involvement in sustainability integration within the digital sales domain. Consequently, all selected interviewees had prior experience with internal sustainability initiatives, such as participating in the accessibility or sustainability task force or were actively driving general corporate strategy. This purposeful, cross-functional selection ensured that the empirical data were gathered from practitioners actively dealing with the practical tensions of the twin transition from multiple points of view. A detailed breakdown of the interviewees' specific roles is presented in Table 1.

	Interviewees	Duration	Time	Place
1	Developer	58:47	10.2.2026	Office
2	Managing designer	1:00:18	11.2.2026	Google meets
3	Senior designer	49:52	11.2.2026	Google meets
4	Senior marketing technology consultant	1:07:51	12.2.2026	Office
5	Senior designer	1:16:22	13.2.2026	Office
6	Strategy consultant	1:05:27	16.2.2026	Google meets
7	Internal strategist	1:09:02	17.2.2026	Google meets
8	Developer	58:02	18.2.2026	Google meets
9	Internal strategist	53:22	18.2.2026	Google meets
10	Marketing technology consultant	59:18	20.2.2026	Office
11	Sales representative	1:02:15	23.2.2026	Google meets
12	Strategy & AI consultant	52:34	24.2.2026	Google meets
13	Sustainability director from external company	50:34	25.2.2026	Google meets
14	Senior marketing technology consultant	54:54	27.2.2026	Office

**Table 1: Summary of interviewees**

A semi-structured interview, as described by Eriksson & Kovalainen (2025), uses open questions to allow flexibility within the themes discussed. The interviews took place in February 2026 via Google Meet and live meetings and were conducted in Finnish. To translate the selected quotations into English for the final manuscript, the AI tool Gemini was used to provide initial translations. The researcher then conducted a comprehensive manual review of these outputs, adjusting the phrasing to ensure the translations accurately reflected the professional context, theoretical nuances, and original intent of the participants. A complete declaration on the use of artificial intelligence in this study is attached in Appendix 2.

The interview guide was based on the conceptual framework presented in Figure 2. The questions explored the dynamic capabilities of consultants from sensing, seizing, to transforming, alongside identifying any barriers, drivers, tensions, and paradoxes to sustainability integration. To triangulate the interview data and understand the case company's formal strategic context, this study analysed a specific set of internal

organisational documents and digital workspaces, totalling 55 text pages and three digital collaboration boards. This secondary data consisted of an internal sustainability policy (5 pages), the official Digital Commerce Sustainability Canvas documentation (15 slides), the Sustainability Traffic Light Model guidelines (15 slides), and the 2025 Sustainability Offering Task Force notes (20 slides). Additionally, the analysis included three internal Miro boards: an impact/effort matrix, a Kanban board to track this initiative's progress, and an iterative process for creating the sustainability canvas. These materials were crucial for the analysis as they provided concrete evidence of the case company's formal strategic intent and service development. By comparing these documents with the interview transcripts, the research contrasted the company's top-down sustainability objectives with the consultants' day-to-day operational realities, thereby directly informing the frameworks presented in the findings chapter.

### **3.4 Qualitative thematic analysis**

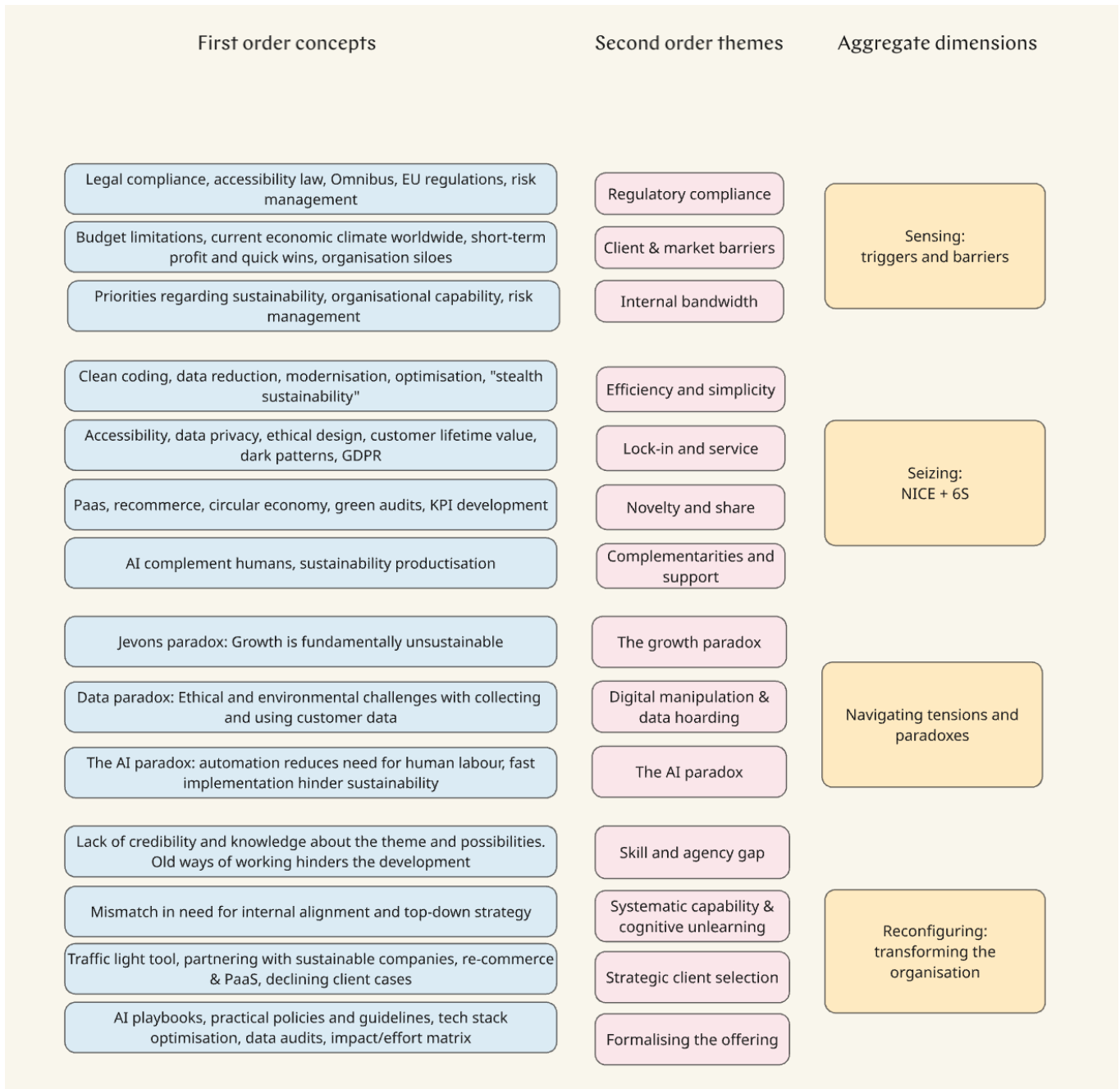
To align with the abductive nature of this study, the data were analysed using a theory-informed thematic analysis rather than a purely inductive ground-up approach. All interviews were recorded with the participants' consent and transcribed utilising automated transcription software (Whisper Transcriber). While the analysis used structured coding techniques, the process was highly iterative, moving continuously between the empirical data and the pre-established conceptual framework, facilitated by the visual collaboration platform Miro.

The analysis was conducted in three primary phases. During phase one of developing the first-order concept, the transcribed interviews and internal documents were thoroughly reviewed to identify recurring terms, phrases, and initial concepts directly from the interviewees. This phase remained close to the raw data, capturing the interviewee's practical realities, frustration, and daily routines. At this stage, initial codes were developed by staying as close as possible to the raw data, extracting exact phrases and terminology used by the interviewees. The coding was not a blank slate; instead, it actively sought data on triggers, barriers, and value creation.

In the second phase, these initial codes were continuously revised, compared, and clustered. AI model Gemini was utilised as an analytical assistant to help group similar raw quotes and refine the coding framework. Here, the theoretical frameworks actively influenced the coding process. The first-order concepts were elevated into Second-order themes by mapping them against the theoretical literature. For example, raw quotes discussing clean code and minimising server load were theoretically categorised under the NICE framework's efficiency driver and the TBL's planet dimension. If a code did not align with a theoretical concept, the grouping was revised or merged until a clear pattern emerged.

In the final phase, these second-order themes were abstracted into overarching Aggregate Dimensions. These final dimensions, sensing, seizing, navigating tensions, and re-configuring, were structured to directly answer the research questions and align with the Dynamic Capabilities framework.

The finalised data structure detailing the first-order concepts, second-order themes, and aggregate dimensions is presented in Figure 3, illustrating the unbroken chain of evidence from the interviewees' raw Finnish quotes all the way to the final theoretical constructs. All interview recordings, transcripts, and notes were destroyed after the final submission of the thesis.



**Figure 3: Data structuring**

### 3.5 Assessment of the quality of the data

Ensuring trustworthiness is crucial for establishing the credibility and reliability of qualitative findings (Ahmed, 2024). To ensure the qualitative study is thorough, the research

process was evaluated against four criteria for trustworthiness: credibility, transferability, dependability, and confirmability (Ahmed, 2024).

Credibility refers to how accurately the findings reflect the reality that the participants experienced (Ahmed, 2024). To ensure high credibility and avoid bias, this study used data triangulation as recommended by Saunders, Mark et al. (2023). By interviewing professionals from different departments, such as software development, design, marketing technology and strategy, the study cross-verified information from multiple angles (Ahmed, 2024). Furthermore, including a former employee and an external sustainability director provided an objective outside perspective.

Transferability refers to the extent to which research findings can be applied to other situations or contexts (Ahmed, 2024). To help with this, qualitative researchers provide thick descriptions, detailed accounts of the study's setting and participants (Ahmed, 2024). This study provides a clear and detailed picture of the case company, a Nordic KIBS provider in digital sales. By providing this detailed background, readers and future researchers can determine whether these findings may apply to other similar digital sales consultancies.

Dependability ensures that the research is consistent and transparent enough that others can follow the steps (Ahmed, 2024). To ensure the results were reliable, an audit trail was maintained throughout the process (Ahmed, 2024). This means all the research steps, data collection methods, and data analysis techniques were carefully documented. All interviews were recorded with consent and transcribed, ensuring that the data analysis was grounded in accurate accounts rather than the researchers' memory. The interview questions are detailed in Appendix 1. This transparent record allows other researchers to see exactly how the study was done and how the conclusions were reached (Ahmed, 2024).

Confirmability ensures that the findings are based on participants' actual responses rather than the researcher's biases or preferences (Ahmed, 2024). Due to the researcher's employment at the case company, interpretivism was adopted to leverage this inside-out understanding of the company culture (Saunders, Mark et al., 2023). However, this insider status inherently introduces a risk of bias. To mitigate this and maintain confirmability, the researcher actively practised reflexivity, acknowledging any personal biases that might affect the results. Furthermore, an external sustainability director from a benchmark company was included in the interviews to provide an objective, outside perspective. Abductive reasoning also provided a structural safeguard, ensuring that interpretations were continuously challenged by, and anchored to, academic frameworks rather than personal assumptions (Saunders, Mark et al., 2023). To demonstrate that the findings reflect the participants' true views, the analysis openly highlights examples in which consultants admitted they struggled with integrating sustainability. Finally, using numerous direct, anonymised quotes ensures that the practitioners' own words drive the narrative, effectively keeping the researcher's personal subjectivity out of the final conclusions.

## 4 Findings

### 4.1 Defining sustainable digital sales in practice

Before exploring the mechanisms and barriers to sustainable digital sales transformation, it is necessary to define how sustainable digital sales is currently understood and applied in practice by consultants. Based on the interviews, sustainable digital sales is not viewed as a single, isolated concept, but rather as an approach that intersects with the economic, social, and environmental dimensions of a business. Consultants practically define this through the company's core mission to "Sell better," prioritising long-term responsibility over short-term volume. As a developer (interviewee 1) explained, *"the quality matters more"* than simply selling a high volume. A sales representative (interviewee 11) agreed, emphasising the need to sell *"more responsibly, taking into account both environmental and ethical perspectives"*. Furthermore, a company strategist (interviewee 9) noted that while sustainable sales can result in selling more, it is fundamentally about offering *"more relevant products, or selling products that customers are more satisfied with"*, concluding that *"purely selling more is a short-sighted metric"* where basic business and sustainability perspectives inherently intersect.

Inherently, the case company's consultants view the digital domain as more sustainable than traditional physical sales, as stated by a strategic consultant (interviewee 6),

*"The industry where we operate, this digital domain, is in itself already on a much more sustainable foundation than many traditional businesses. If you compare the electricity an online store consumes to running even a single small physical store, we are talking about completely different magnitudes."*

Digital tools and data act as a green alternative, primarily by reducing the need for physical travel or logistics. This was further illustrated with a practical example by a strategic consultant (interviewee 6), *"Just eliminating one [maintenance] visit, by ensuring the data flows to them correctly and they bring the right lamp from the start, leads to a*

*significantly lower environmental load when hundreds of people are constantly moving around Finland."*

However, a critical tension emerged during interviews. Consultants appear to hold two contrasting ideas simultaneously. While they often view digital channels as lighter than physical ones, they do not believe that digital efficiency alone can compensate for selling fundamentally unsustainable products or for scaling unnecessary consumption. This acknowledgement that digital optimisation is secondary to the client's core business model was vividly explained by the senior designer (interviewee 5),

*"I see that sustainability fundamentally starts from the company's operations. If there is a clothing store... whose products are made in sweatshops... and they have the world's most sustainable digital solution... it is not sustainable in any way."*

Consultants understand that not even the most sustainable digital solutions can fix an inherently unsustainable business. The most significant impact a digital sales consultancy has is ultimately determined by the products and services it helps sell. Senior designer further explained this by stating, *"We can influence the sustainability of digital sales, but as I mentioned, it fundamentally starts from the core of the business. We can decorate a Christmas tree with paper versus plastic, but resources still go into the decorating."* The sales representative (interviewee 11) further supported this by stating,

*"These digital services are, in themselves, for many of our clients just one sales channel. An important one, of course, but then what they sell might be something highly environmentally burdensome, as is often the case in the manufacturing industry."*

Ultimately, the sustainability impact for the case company is realised through three primary avenues. The impact of the client's core business (the handprint), the technical

efficiency of the digital solutions built by the consultants (the footprint), and the selection of which clients to empower (governance). This definition establishes that sustainable digital sales is not merely about green technology but about a holistic responsibility for the commercial value chain.

## **4.2 Sensing: identifying triggers and barriers**

The findings highlight that sensing sustainability opportunities is currently constrained by three distinct factors: external regulatory triggers that create reactive demand; client-side barriers in which short-term ROI dominates; and consultancy-side barriers related to internal financial bandwidth.

### **4.2.1 Regulatory compliance as primary driver**

Currently, the integration of sustainability into digital sales is primarily driven by legal compliance rather than a strategic desire. All interviewees identified external regulations, especially the EU Accessibility Directive, as the primary driver forcing clients to act. Consequently, sustainability is often perceived as a mandatory management burden or a hygiene factor rather than a commercial opportunity. This lack of organic demand is evidenced by a senior designer (interviewee 3), who noted, *"Unfortunately, such a request [for sustainability improvement] has not been made."* The reactive nature of the market is further highlighted by a developer (interviewee 1),

*"But you notice that it doesn't come from the client because they want to improve accessibility, but more because they want to follow the law. If it's a client for whom it's not mandatory, they don't see it [accessibility] as very useful."*

A senior designer (interviewee 2) described this phenomenon as a bubble that burst last year due to legislative reform, suggesting that to further develop and integrate sustainability, the industry requires an external *"trigger that actually forces us into it... like the law did for accessibility."*

Reliance on legislation creates a notable strategic and operational gap. While corporate ESG strategies may prioritise sustainability at a high level, these themes often remain unexplored in the operational reality of digital sales. The sustainability director at an external company (interviewee 13) observed that *"Sustainability is a strategic cornerstone for our clients, but operationally, no one asks for green coding."* This decoupling of strategy and execution is reinforced by a focus on immediate gains, as an internal strategist (interviewee 9) explained,

*"Environmental and social impacts don't really come up from the customers themselves... It's mainly regulations or what other companies demand."*

Interviewee 13 confirmed that while this stream of regulations has served as a catalyst for broader industry discussions, the actual implementation often hinders when faced with economic reality and a lack of top-down leadership.

*"There isn't that pressure [for sustainability to reach the operational level]. In my opinion, it should come from company leadership... In the current economic situation in Finland, that is the challenging factor. You can notice it in the discussions compared to a couple of years ago... These values are truly tested when times get tough. It is easy to talk about them when everything is fine, but when things are difficult, [we see] if we can hold onto those values. It feels like many are slipping away from them."*

The findings suggest that when commercial targets are under pressure, sustainability is often the first element to be walked back from, highlighting that without a clear return on investment (ROI) or a firm regulatory mandate, digital sustainability remains a secondary priority in the current economic climate.

While the accessibility directive is the most prominent current driver, the findings indicate that the regulatory landscape is continuously expanding. Consumer protection laws, such as the Omnibus directive, are beginning to affect daily design and pricing practices. A senior designer (interviewee 3) highlighted the complexity of maintaining compliance while avoiding manipulative dark patterns,

*"Take the Omnibus directive, for example... the rule about the lowest price in the last 30 days is so difficult to understand that you might accidentally create design solutions that are hard for a user to grasp. Because of this, we need to improve awareness, not just among us, but among designers in general."*

Ultimately, the ability to sense sustainability opportunities is currently tied to these government mandates. To truly integrate sustainability into the case company's service offerings, it must embed these values into its commercial targets, moving beyond mere compliance. Looking forward, the internal sustainability task force has identified upcoming legislative frameworks as drivers for new service development, specifically noting the need to build *"PIM solutions to cover digital product passport needs"* (notes from the sustainability task force). This showcases the company's strategic intent to utilise external European compliance not just as a legal obligation, but as a mechanism to fundamentally change and future-proof their clients' core digital architectures.

#### **4.2.2 Client and market barriers: the dominance of commercial metrics**

The empirical data indicate that a primary obstacle in sensing and seizing sustainability opportunities is the overwhelming dominance of the profit pillar within the TBL framework. The current economic climate acts as a significant barrier to sustainability integrations, with clients prioritising short-term ROI and quick wins over long-term sustainability initiatives. As managing designer, (interviewee 2) noted, *"In this economic situation, customers might understand (long-term benefits), but there just isn't a budget for it right now."*

Even when there is internal client interest, budget constraints dictate decision-making, and sustainability is often perceived as too risky to justify financially during economic downturns. This perception stands even when the ethical case is clear. As senior designer (interviewee 3) observed, *"even if it's justified... that it's right and ethical and starting to be a hygiene factor... despite that, it's considered too laborious."*

Beyond general budget constraints, there is a profound structural barrier to integrating sustainability into digital sales. Clients are frequently siloed, and the teams responsible for digital sales are disconnected from the teams handling corporate sustainability.

An internal strategist (interviewee 9) highlighted this lack of alignment:

*"Digital sales is rarely the function thinking about these things... sustainability is often under the CFO or logistics, very far from where we work. The most important key performance indicators for clients are turnover and profitability. Clients are heavily commercial... sustainability appears mostly as mandatory governance or procurement requirements."*

This structural disconnect directly impacts the sales and procurement process. Even when consultants suggest sustainable solutions, clients frequently see them as simply too expensive. A marketing technology consultant (interviewee 10) noted that overcoming this barrier requires a fundamental change in how clients buy digital services.

*"As a marketing technology consultant, I feel my role is to create sustainable solutions, but when I present one, the client often views it as too expensive. The change has to start happening gradually within the client companies themselves—for instance, by involving their sustainability officers directly in IT procurement discussions."*

Furthermore, this cost-driven procurement logic forces reliance on global technology vendors, worsening the problem by creating vendor lock-in. While massive platforms

offer the required features, they usually lack environmental transparency. Highlighting this challenge, a marketing technology consultant (Interviewee 10) pointed out how difficult it is to measure the sustainability of these major platforms:

*"We are heavily tied to the massive players like Amazon and Meta. A smaller, local tool simply cannot do everything the big ones can. Why shouldn't sustainability be a metric when choosing technology for clients? We conduct various audits anyway... though it is ultimately in the hands of the tech giants regarding what data they choose to share with us."*

Because environmental data is often hidden by these technology vendors and deprioritised by siloed clients, the metrics guiding digital sales default entirely to short-term financial gains. This makes it difficult to prioritise long-term ecological or social value without external political or financial pressure. Internal strategist (interviewee 9) further emphasised that *"change requires pressure from owners/shareholders... as long as firms are guided by quarterly commercial figures, not much will change."*

Consequently, the necessity for a financial translation of sustainability was a recurring theme among consultants. Strategy consultant (interviewee 6) provided an extensive critique of how political and economic guidance dictate the sensing of these opportunities.

*"Political guidance dictates decisions... we need a 'carrot model' [tax incentives] like in the US. Euros guide that decision making... Euro is the best indicator [of sustainability] because it is the simplest for humans. Customers aren't asking for environmental impact... they ask about Euros."*

This dominance of commercial logic creates a paradox. While consultants have strong ethical ambitions, their agency is structurally constrained by the client's established reporting frameworks, siloed operations, and vendor lock-ins. This is particularly evident in large Finnish companies, whose strategy consultant (interviewee 6) described as being

*"driven by quarterly figures."* Consequently, marketing technology consultant (interviewee 10) noted, *"Often goals are very concrete and numeric... usually related to the project duration or the current year."*

Ultimately, the findings suggest that to effectively sense sustainability opportunities, consultants must reconfigure how they sense value, potentially by translating planet and people outcomes into profit language that resonates with business decision-makers.

#### **4.2.3 Internal financial bandwidth and priorities**

In addition to the hindering from the client's side, the case company itself is facing financial barriers. Within the TBL framework, the case company must balance transforming its service offerings with maintaining its economic viability. The findings highlight that internal social sustainability, especially employee well-being and job security, is perceived as more valuable than developing the integration of the sustainability offering. Experimenting with sustainable digital sales consulting is currently viewed as a commercial risk rather than a guaranteed revenue stream and must therefore be carefully managed alongside the company's primary obligation to grow and remain profitable.

The tension between profitability and idealistic development was described by an internal strategist (interviewee 7) as a matter of organisational capacity.

*"As long as we don't make a proper profit, it is very hard to think about anything 'nice' [sustainability]... we must first secure our own financial legs. If we are fixing our own profitability, we don't have the 'bandwidth' to think about [sustainability integration]"*.

This sentiment suggests a hierarchical approach to responsibility. As the internal strategist (interviewee 9) explained, *"the hierarchy right now is that responsibility for employees and their wellbeing is number one... When profitability is back up, we can elevate*

*[external sustainability].*" This pragmatic prioritisation indicates that the consultancy's own financial position must be secured before it can effectively influence its clients' TBL.

Furthermore, the allocation of human resources toward sustainable development is viewed through the lens of risk management. Internal strategist (interviewee 7) noted that, *"if we put 5 consultants on this, it's a risk investment... directly impacts our ability to pay salaries"*, suggesting that advancing such a specialised offering would require a controlled experiment to test the service in a result-based manner. This internal focus suggests prioritising financial objectives over sustainability initiatives in the company's strategic decision-making process. A developer (interviewee 8) characterised this dynamic, noting that, *"sustainability was supported verbally, but financial targets often overrode ideals."*

For the consultancy, the sensing sustainability is not merely about market demand but also about internal capacity. The integration of sustainability into digital sales is therefore hindered by a survival-first logic, implying that the transformation requires these initiatives to be framed not as a luxury for profitable times, but as a core component of long-term commercial goals. Therefore, it is crucial to identify the crossroads in digital sales that can improve both sustainability initiatives and commercial success.

### **4.3 Seizing: mapping the digitainability mechanism**

This section explores how consultants actively seize sustainability opportunities by operationalising the digitainability mechanism. By examining the case company's daily practices through the theoretical lens of the NICE framework and the 6S pathways, the following subsections detail how efficiency, lock-in, novelty, and complementarities are currently negotiated and implemented in client projects.

### 4.3.1 Sustainable efficiency through simplify and substitute

A recurring pattern regarding how consultants optimise digital architectures in practise emerged during the interviews. Interviewees frequently highlighted practices such as writing clean code, reducing server load, and minimising unnecessary data collection when describing their daily technical routines. However, the immediate goal driving these actions is consistently tied to technical and commercial metrics, such as speed, performance, and lowering costs, not to environmental benefits.

For instance, a developer (interviewee 1) noted that *“modernising things now... constantly developing and trying to improve code quality, that too is sustainability.”* This perspective is further supported by a senior designer (interviewee 11), who explained that *“if services are designed and coded smartly, they actually save energy.”*

Another core efficiency practise involves minimising unnecessary data collection and storage. Consultants emphasise that hoarding unnecessary data requires significant server capacity and energy, harming the environment and increasing the client's financial costs. Furthermore, consultants noted that hoarding unnecessary data also exposes clients to unpredictable pricing fluctuations in Software as a Service (SaaS) platforms. As these platforms increasingly charge based on contact volume or data updates, minimising data becomes a direct economic incentive. A senior marketing technology consultant (interviewee 14) highlighted this shift:

*“It will definitely come up more in discussions—what storing and updating data actually costs. I believe this will have a huge impact, so that we won't have so much useless data in the systems anymore. You really have to think about where data comes from, where it maps to, and how much it costs.”*

Another marketing technology consultant (interviewee 10) explained their approach: *“We initially only collect data that is actually used. And we don't ask for things that have no significance.”* A senior marketing technology consultant (interviewee 4) explicitly tied

this to the economic dimension, noting, *"Storing data costs money, processing data costs money, so if it's just fluff, why would we want to pay for it?"*

Therefore, the sustainability outcome remains implicit rather than strategic. Because market demand is largely driven by economic metrics, the case company has not yet positioned sustainability as an independent value creator. Instead, ecological improvements occur as an accidental byproduct of a performance-first mindset that prioritises operational efficiency over intentional strategic sustainability.

This phenomenon, characterised as stealth sustainability, indicates that sustainability initiatives are currently an unintended outcome of standard consulting practices. An internal strategist (interviewee 7) highlighted this dynamic, stating, *"We 'sell' technical sustainability (such as clean code) purely as efficiency or savings, not as a sustainability feature."* Another internal strategist (interviewee 9) echoed this observation

*"Efficiency appeals to them [clients] more. Then, at the same time, it might happen to be greener... Green coding is basically just efficient coding."*

Interpreted through the logic of the DSM, these stealth sustainability practices demonstrate how data-driven and analytics-driven digital tools, originally deployed purely for commercial efficiency, inadvertently contribute to the planet dimension of the TBL. By reducing technical debt, optimising data architecture, and decreasing server load, consultants actively minimise environmental impacts while simultaneously driving commercial performance. This alignment creates synergies between planet and profit pillars of TBL, as faster processing times directly translate into lower operational costs and reduce energy consumption. By executing these technical optimisations, the consultants are actively utilising the simplify and substitute pathways of the 6S framework to streamline operations and replace resource-heavy legacy systems with efficient digital alternatives. Ultimately, the findings suggest that while the case company is effectively seizing eco-efficiencies, the stealth approach reinforces the dominance of the profit motive.

Consequently, a significant gap exists in the intentional integration of these themes into current service offerings.

#### **4.3.2 Sustainable lock-in through service and share**

During the interviews, a well-supported pattern emerged regarding the consultants' current approach to customer retention. Interviewees consistently emphasised that in their daily practice, genuine customer loyalty requires transparent privacy practices and a conscious resistance to manipulative design. As a senior marketing technology consultant (interviewee 4) explained, *"What should bind the customer is the quality of the work... not that they are forced because we own their data."* Expanding on this social dimension of data ethics, the same consultant (interviewee 4) emphasised the ethical burden of data collection, *"When you give your information to a company, you need to be able to understand what it's used for... Having more data means we have a bigger responsibility to take care of it."*

Furthermore, ensuring digital accessibility is recognised as a fundamental way to lock in a wider demographic that might otherwise be excluded or forced to abandon services that are difficult to use. A developer (interviewee 1) noted, *"Nowadays... I've noticed among colleagues that there is more talk about accessibility."*

However, the external market demand tells a different story. Consultants observe that from the client's perspective, accessibility is often still viewed as a legal compliance issue rather than a strategic driver of loyalty or social sustainability. An internal strategist (interviewee 7) summarised this market reality: *"Accessibility is a 'drop in the ocean'... a hygiene factor... GDPR risks are much bigger for businesses."*

These findings indicate that building a trustworthy, customer-centric service relies on respecting how customer data is utilised and ensuring the platform is inclusively designed. However, there is tension within the people dimension of the TBL over how these elements are valued by the market. While the consultancy recognises the ethical and

commercial value of inclusive design for building sustainable customer relationships, clients rarely prioritise these initiatives without being mandated by external regulations. This indicates that the case company currently fails to communicate accessibility benefits effectively as commercial value.

Viewed through the theoretical lens of value creation, this shift in mindset redefines traditional commercial strategies. In a sustainable context, the NICE driver of lock-in transitions from forced retention to a virtuous lock-in established through trust and autonomy. Furthermore, by ensuring customers explicitly understand how their data is leveraged to provide value, companies engage in the share pathway by sharing control and visibility to foster deep, value-based loyalty. Finally, applying the DSM filter reveals that data-driven capabilities, such as transparent privacy practices, are essential for achieving social sustainability. When consultants advocate for ethical data architectures and resist manipulative dark patterns, they are simultaneously mitigating the dark side of digitalisation, ensuring that commercial retention actively enhances social trust and inclusion.

#### **4.3.3 Sustainable novelty creation through service and share**

The interviewees highlighted the potential for circular business models and described them as future aspirations and strategic opportunities rather than current, widespread routines. First, the data show that circularity is highly relevant to improving clients' sustainability. Several interviewees pointed out that digital sales channels are uniquely positioned to facilitate a shift away from traditional ownership toward PSS. By redesigning e-commerce platforms to manage access rather than just ownership, consultants can actively improve a client's sustainability footprint. As a strategy consultant (interviewee 6) noted, this shift requires a fundamental change in perspective, including: *"New business models... doing things as services... lifecycle thinking..."* This illustrates how digital interfaces are essential for managing the new complexities of renting, tracking, and returning physical goods. Building on this, consultants see actionable opportunities to integrate circular features directly into existing retail platforms. A senior designer (interviewee 3) expressed a strong desire to push for these circular models:

*"I would hope that rental operations and re-commerce would gain a bigger foothold alongside brands' own second-hand products. This is a personal interest of mine".*

Recognising the commercial and ecological potential of these models, the internal sustainability task force has elevated *"re-commerce/circular commerce strategy in digital"* as a core future service in their offering development. This indicates a clear strategic intent to transition circularity from a niche, personal passion into a formalised consulting capability.

However, the data reveal a second distinct finding. While circularity is seen as relevant, consultancies have not yet been given enough authority to implement it broadly. Consultants acknowledge that driving digitainability through the novelty dimension requires a high level of strategic credibility. Recommending refinements to a client's core service offerings goes far beyond standard operational tasks. Currently, consultants feel these strategic requests are typically directed toward traditional management consulting firms rather than digital sales consultancies. An internal strategist (interviewee 9) articulated this barrier:

*"To pitch a change in a core business model [like Product-as-a-Service], we would need to be a highly credible management consulting firm. It's hard to come from our digital sales angle".*

A management designer (interviewee 2) echoed this limitation, noting the difficulty of challenging a client's established identity: *"I couldn't ever tell a grocery chain like, 'Hey, what if you start selling services,' because their business is to sell that food."*

These findings indicate that integrating re-commerce features and rental operations into existing digital platforms offers a pragmatic starting point before attempting full business

model transformations. While consultants recognise the potential for novelty creation, they face systemic barriers related to client incentive structures that excessively reward short-term sales over long-term relationships. Overcoming this obstacle requires structural reconfiguration within the client's organisation, such as shifting toward revenue operations (RevOps). Interviewees highlighted that the case company must learn to translate these sustainable incentives directly into tangible business impacts, as explained by the internal strategist (interviewee 9):

*"Everything comes down to incentive models, clients reward short-term sales... RevOps changes incentives to look further ahead, which could make things more sustainable."*

To move beyond mere improvement in the ecological footprint, the case company must transition from being just an operational builder toward becoming a digitainability architect. By shifting from traditional linear sales models to circular PSS, clients could successfully align recurring commercial revenue (Profit) with product lifecycle extensions (Planet). Adapting the DSM lens, using the novelty driver to enable circularity, represents the ultimate convergence of digital technologies with the TBL. This is achieved through service and sharing pathways by decoupling economic growth from linear resource consumption and by actively designing digitally sustainable business models rather than merely optimising unsustainable ones.

#### **4.3.4 Sustainable complementarities through supplement and support**

During the interviews, consultants described both established daily routines and forward-looking opportunities regarding how digital tools can assist their work and their clients. As a well-established practice, consultants routinely use automation to handle manual administrative tasks and reduce cognitive load, freeing up time for higher-value, more meaningful work. For example, a developer (interviewee 1) highlighted the immediate social sustainability benefits of these tools: *"I use AI all the time while coding... it streamlines the work so much and makes it easier."*

Conversely, the application of advanced analytics for things like ESG dashboards and consumer transparency appears mainly as potential future directions rather than established practices. A strategy and AI consultant (interviewee 12) illustrated the environmental and economic cost of poor digital forecasting:

*“If pointless goods are ordered, shipped around the world, stored in warehouses for too long, and finally sold off at a discount with hyped-up marketing, every single step is poison to both profitability and the environment. “*

To resolve this, Interviewee 12 advocated for sharing intelligence on internal dashboards: *“What if we successfully combined ESG measurement right alongside commercial marketing and digital sales metrics? For example, looking at Customer Lifetime Value alongside a 'Customer Lifetime Environmental Impact' calculated through the customer data platform.”*

Furthermore, rather than keeping this data purely for internal reporting, the same consultant (interviewee 12) continued that passing this intelligence on to the end-consumer could radically transform traditional engagement:

*“Instead of just sending loyalty bonus points, we could start communicating these metrics to them, saying, 'Hey, according to our calculations, your choices made this kind of impact.' It could have a massive effect when the end-customers actually start seeing these things.”*

Looking ahead, the case company's task force identified integrating *“carbon footprint calculations as part of the purchase process”* and introducing *“transparency in product information and delivery chain”* within digital channels as future goals.

These findings indicate that the application of AI and advanced analytics offers significant, yet untapped, opportunities to optimise return processes and offer more accurate product recommendations, thereby reducing physical waste and the carbon footprint associated with reverse logistics. By strategically integrating environmental metrics directly into their clients' core commercial key performance indicators (KPIs), the case company can improve decision-making for both clients and end consumers, effectively bridging the historical gap between commercial performance and ecological impact.

Viewed through the theoretical lens of value creation, this transitioned sustainability from an additional service to a core complementarity of the digital sales value proposition. Currently, these sustainable complementarities are limited primarily to the people dimension of the TBL, achieved through the support pathway. However, formalising the supplement and support mechanisms extends these benefits to the planet and profit dimensions. Finally, when evaluated using the DSM, these complementarities highlight the dual nature of analytics-driven tools such as AI. While AI can threaten the people dimension through job displacement, applying a sustainability filter allows consultants to reposition AI as an augmenting tool that supports human labour. Furthermore, by utilising these tools to optimise physical resources, such as reducing return logistics through better recommendations, consultants combine commercial productivity with environmental well-being.

#### **4.4 Navigating tensions and paradoxes**

While digital sales improvements can provide undeniable benefits across the people, planet, and profit dimensions of TBL, the inherent negative effects of these technologies cannot be bypassed. The data reveals several critical paradoxes where the pursuit of commercial efficiency directly clashes with sustainable development.

#### 4.4.1 The growth paradox and the digital rebound

During the interviews, a recurring conflict emerged regarding the practical realities of digital sales projects. Consultants repeatedly described situations where their work in conversion optimisation and personalisation directly clashed with sustainability goals. By making the purchasing funnel as frictionless as possible, consultants risk making unnecessary consumption easier. A senior designer (interviewee 3) observed that, *"The easier buying is, the more is consumed."* Another senior designer (interviewee 5) highlighted this exact contradiction, *"I'm really thinking about this in conflict with, for example, conversion goals, where the aim is usually volume and not necessarily quality."* Even successful personalisation strategies carry this risk, as a strategist (interviewee 12) observed: *"If we succeed in our mission of personalised marketing, we might actually accelerate overconsumption."*

This tension is particularly visible in projects where consultants are hired to scale existing business models without addressing what is being sold. As a senior designer (interviewee 2) stated, *"If digital sales engines are used only to accelerate the consumption of unsustainable goods... that's a problem."*

These findings indicate that a fundamental conflict exists between the case company's core capability of driving commercial growth and the ecological necessity of sufficiency. While consultants successfully optimise individual digital assets and technically diminish the digital carbon footprint, the net ecological impact becomes negative if that highly optimised engine is used to sell unsustainable, high-volume goods. This suggests that in some cases, the current approach to sensing and seizing efficiency is often one-dimensional, prioritising immediate commercial velocity over long-term sustainable architecture.

This tension can be conceptualised as the growth paradox. As a senior designer (interviewee 3) questioned, *"If we are growth consultants, then growth is perhaps fundamentally not very sustainable... do we exist in such a de-growth world?"* This tension is most

visible through the rebound effect, or Jevons paradox, where increased technological efficiency ultimately leads to a net increase in resource consumption.

Additionally, the pressure for rapid commercial delivery often forces trade-offs, leading to the neglect of social and environmental sustainability factors, such as accessible and sustainable design. A developer (interviewee 1) explained, *“If something is done on a very fast schedule, then things like accessibility considerations might be left out.”* Consequently, this urgency creates a temporary-to-permanent paradox where quick fixes become permanent liabilities. The same developer (interviewee 1) continued,

*“The idea might be to build a test, but when it works well enough, it’s just slightly improved [instead of rebuilt properly]. If the client sees that we have built something really quickly that seems to be working quite well, they do not necessarily want to spend ten times the budget to rebuild it properly.”*

In contrast, the sustainability director from the benchmark company (interviewee 13) emphasised a philosophy of *“forever code”*, the belief that digital solutions should be built for longevity. While the case company strives for lasting solutions, the findings identify a growth-hacking paradox within its client base, where prioritisation consistently weighs toward immediate profit.

#### **4.4.2 Navigating the tension of digital manipulation and data hoarding**

Another distinct pattern emerged regarding the ethical tensions consultants face in digital design and data collection. Interviewees repeatedly described situations where they had to actively evaluate and resist manipulative interface designs when discussing customer engagement. As a designer (interviewee 2) emphasised, *“Designers can build these ‘press here, not here’ [manipulations]... those have to be very conscious choices.”* Another senior designer (interviewee 3) shares their experience of resisting these tactics,

*"There have been isolated A/B tests done, and then they've wanted to test something a bit more daring, to see if customer behaviour could be guided with a more peculiar, perhaps somewhat 'dark pattern'-style solution. I've sometimes had to intervene in those."*

Ultimately, as a marketing technology consultant (interviewee 14) argued, *"Personalisation must stem from the customer's perspective and needs, not selfish company goals."* Similarly, interviewees highlighted how this tension extends to data collection. A senior marketing technology consultant (interviewee 4) illustrated this paradox:

*"Marketers want to send more data [to platforms] to get better results... but that increases the footprint. This 'collecting just in case' is maybe a bit related to how we are as a society, we just have to hoard."*

Because clients are heavily driven by commercial and legal metrics, they rarely request sustainability improvements outright. Instead of pushing sustainability directly, the focus shifts to vital risk management. A sustainability director from an external benchmark company (interviewee 13) confirmed this approach: *"It is easier to advance sustainability through risk management; treating information security and data protection as core sustainability."* This risk-centric framing resonates with case company consultants, who view data compliance as a foundational element of their work. *"Integrating GDPR and data privacy is already a 'natural' part of our DNA,"* noted a strategy consultant (interviewee 6). This is largely because *"GDPR risks are much bigger for business"* (interviewee 7) than abstract environmental concerns.

These findings highlight that the commercial drive for hyper-personalisation directly conflicts with the ecological and ethical goals of data minimisation and transparent design. Furthermore, this reliance on legal compliance creates a boundary issue regarding accountability. As the marketing technology consultant (interviewee 14) noted: *"GDPR is always the responsibility of the client, but it would be great if we had a legal expert in-*

*house*". While consultants proactively build secure data architectures, they are careful to draw a line between technical implementation and legal liability.

Viewed through the theoretical lens of value creation, navigating this tension is essential to maintain an ethical lock-in strategy. To achieve this, consultants highlight the need to avoid dark patterns that exploit cognitive biases to prioritise short-term conversion spikes over long-term customer trust. Ensuring responsible design requires genuinely placing the customer's well-being at the centre of the digital experience, shifting away from manipulative retention toward a trustworthy, sustainable relationship.

#### **4.4.3 The AI paradox**

The data revealed a consistent trend concerning the rapid adoption of AI and automation. Consultants expressed significant concerns about the negative impacts of these technologies on both the environment and the workforce. A managing designer (interviewee 2) highlighted this paradox: *"We are an AI-hype firm, but on the other side, we talk about how bad it actually is ecologically."*

A strategy consultant (interviewee 6) similarly questioned the macro-level sustainability of this infrastructure, highlighting the risk of utilising AI for non-value-adding activities: *"Are these massive infrastructure projects that suck up all the world's energy actually sensible?"*

Furthermore, interviewees highlighted severe social tensions regarding human displacement. A senior designer (interviewee 3) summarised this harsh reality when implementing a new automation system for a client: *"The client ordered a service that will definitely reduce their need for employees... 'You are getting us fired here.'"*

These findings indicate that while efficiency drives profit, it frequently comes at the direct expense of human capital through job elimination. Furthermore, the environmental cost of training and querying LLMs directly undermines the sustainability benefits they

might generate elsewhere. This underscores the dual-edged nature of digital transformation, where the mechanisms that optimise business operations simultaneously threaten the workforce they replace.

This tension can be conceptualised as the AI paradox. It suggests that the case company must navigate a complex landscape in which technological advancement in the profit pillar can create immediate deficits in the social and environmental pillars.

## **4.5 Reconfiguring: transforming the organisation**

To successfully integrate and scale sustainable digital sales, the case company must move beyond individual, isolated efforts and reconfigure its organisational structures. Within the context of the Dynamic Capabilities framework, this transforming phase requires addressing internal skill gaps, formalising systemic capabilities, and engaging in cognitive unlearning. These steps are necessary to shift sustainability from a nice-to-have to a standardised part of the core offering.

### **4.5.1 Overcoming the skill and agency gap**

The findings reveal a significant agency gap, the difference between the consultancy's potential role as a strategic sustainability advisor and its actual role in client work. According to the findings, this mismatch is caused by limits in three key areas: a lack of specialised sustainability knowledge, a lack of organisational mandate, and the commercial reality that consultants are hired primarily as technical implementers rather than strategic advisors.

A recurring theme was the consultants' self-reported lack of expertise regarding environmental and social sustainability within the digital domain. Interviewees highlighted that without formal training, they struggle to even recognise sustainability opportunities, as was noted by a senior designer (interviewee 5):

*"Firstly, increasing our competencies and skills so that we can recognise what sustainable development means in relation to business... often, training is needed just to identify it."*

A senior designer (interviewee 3) explained the potential need for external collaboration: *"I do not know if I would personally have the competence. It would almost require us to have a partner with whom to execute it."* Despite this gap, senior marketing technology consultant (interviewee 4) added that the case company has a *"responsibility to be on top of things so we can inform the client... so they've made decisions in light of all available info."* Alongside this knowledge gap, the data indicate low self-efficacy regarding strategic mandates and agency. A developer (interviewee 1) admitted,

*"I feel like I'm in such a small role that it wouldn't have an impact on the big scale. If I had worked as a consultant for 15 years and the client saw me as an expert, [it might be different] ... but it feels like currently, it is not really my territory."*

Reflecting on the ethical implications of automation tools, a senior designer (interviewee 3) pointed out, *"It is perhaps an ethical discussion that you cannot really have with the client... we pretty much just do what the salespeople sell."* This structural disconnect can sometimes lead to overlooked opportunities during the scoping phase. For example, a developer (interviewee 8) noted a past instance in which an *"accessibility audit was excluded from a request for proposal because it was assumed the client did not have visually impaired customers"*. This illustrates that awareness of comprehensive digital accessibility standards can vary across different roles within the organisation.

Beyond knowledge and internal mandate, the agency gap is further widened by the consultancy's commercial positioning. Consultants, particularly those earlier in their careers, often view themselves as technical implementers rather than strategic decision-makers. Because consultants often join projects only after they have been sold and scoped, they are left with little room for post-hoc environmental or ethical interventions. Without this

structural positioning, the consultancy's ability to proactively educate clients remains restricted.

These findings reveal significant tension between the case company's ambitions to drive sustainability and its current structural capabilities to execute meaningful change. While consultants express a strong ethical desire to guide clients toward sustainable choices, this objective is often constrained by established professional boundaries, a lack of specialised knowledge, and a reliance on individual initiative rather than formalised organisational support.

Ultimately, the findings reveal a consensus among consultants that, without formalised internal knowledge, they lack the strategic competence to identify stealth sustainability opportunities, such as green coding or data minimisation, and explicitly quantify them as commercial value additions, such as operational efficiency or GDPR risk mitigation. Because external market demand is heavily dictated by commercial metrics and short-term ROI, there is a critical need to translate environmental and social sustainability into the language of business, such as euros and risk management.

#### **4.5.2 Systematic capability and cognitive unlearning**

Analysis of the interview transcripts reveals a recurring pattern in how sustainability initiatives are currently managed, as well as the limitations of the company's existing culture. Currently, the transformation toward sustainable digital sales depends heavily on the personal passions of individual consultants.

While the case company's culture is based on community-led leadership that fosters autonomy, consultants noted the practical limits of this grassroots approach. While independent sustainability efforts are permitted, as stated by an internal strategist (interviewee 6), "*there is no management preventing this... anyone can take action to develop sustainability initiatives*", pure autonomy is seen as insufficient. A senior designer (interviewee 5) argued for top-down structural boundaries: "*We would need a policy from high*

*up in the company... It's not something our community-led idea will solve on its own. We have the freedom to move within the frames, but we need the courage from decision-makers."*

To overcome this, the findings suggest the need to build systemic capabilities by standardising sustainability directly into the project lifecycle. In the short term, consultants suggested embedding tactical interventions, such as adopting formal green coding policies mirroring those of leading benchmark companies. *"It needs to be there as part of the process... if it has to be reminded every time or people get frustrated,"* a managing designer (interviewee 2) explained, advocating for embedding sustainability into standard templates like Miro boards. The managing designer (interviewee 2) further proposed combining accessibility, green code, and ethical design into one cohesive strategy: *"I hope we could get all these things under one umbrella... that would be good."*

As a practical step toward this, the case company has created a sustainable digital sales canvas (Figure 4) in collaboration with an external sustainability consultancy designed to help their clients improve their digital sales sustainability. This has been identified as a potential way to embed sustainability into their service offering. As illustrated in Figure 4, the Digital Commerce Sustainability Canvas functions as a structured evaluation tool that breaks down a client's operations into three core domains: Company purpose & strategy, product lifecycle, and running digital sales. Within these pillars, it systematically prompts consultants to assess specific operational areas, including inclusive design and technological energy efficiency, as well as circular economy principles and sustainable packaging. By explicitly asking how digital commerce can advance a company's sustainability targets, the canvas serves as a practical, top-down framework. It translates abstract environmental and social goals into concrete, actionable steps for digital sales projects, ensuring sustainability is systematically evaluated throughout the project lifecycle.

However, in the long term, the case company acknowledges its current limitations in the market positioning, noting that selling radical novelty, such as circular business models,

remains structurally difficult. Reflecting on whether the company possesses the systemic power to influence large-scale business models or remains limited to tactical changes, a senior designer (interviewee 3) noted: *"We need to have the capability for that... and maybe with smaller clients, we can bring it forward somehow."*

The findings reveal that relying on individual consultants' ethical ambitions or a community-led culture is highly vulnerable and insufficient for scalable transformation. A core enabling condition is top-down, formalised governance. This capability involves embedding sustainability directly into the standard project lifecycle through mandated processes, such as green coding policies, inclusive design requirements, and standardised sustainable architecture templates. By removing the need for cognitive unlearning on every new project, the case company shifts sustainability from a personal passion project to an organisational baseline.

# Digital commerce sustainability canvas:

What role does digital commerce play in a company's sustainability?  
How can digital commerce drive company's sustainability targets forward?

## Sustainability Canvas

Company purpose & strategy	Product lifecycle	Running digital sales
<p><b>Purpose</b></p> <p>Evaluate and articulate the company's core environmental and social mission, identifying key areas for impactful change.</p>	<p><b>Value Chain</b></p> <p>Evaluate your current packaging solutions and develop sustainable packaging strategies.</p>	<p><b>Marketing and Communications</b></p> <p>Evaluate and articulate the company's core environmental and social mission, identifying key areas for impactful change.</p>
<p><b>Strategy</b></p> <p>Assess how sustainability is currently integrated into your digital commerce strategy and identify strategies for deeper integration.</p>	<p><b>Packaging</b></p> <p>Assess how sustainability is currently integrated into your digital commerce strategy and identify strategies for deeper integration.</p>	<p><b>Design (Digital Services)</b></p> <p>Assess and improve the usability and accessibility of your e-commerce platform, ensuring an inclusive and environmentally friendly digital experience.</p>
<p><b>Offering</b></p> <p>Assess how sustainability is currently integrated into your digital commerce strategy and identify strategies for deeper integration.</p>	<p><b>Storage &amp; Shipping</b></p> <p>Analyze current storage and shipping methods, locations and routes for environmental impact, and optimize for eco-friendly solutions.</p>	<p><b>Technology (Digital Sustainability &amp; Ethics)</b></p> <p>Evaluate the environmental impact of your digital infrastructure and operations, focusing on green hosting, energy efficiency, and data optimization. Additionally, address social aspects such as data privacy, security, and digital accessibility.</p>
<p><b>Sustainability KPIs</b></p> <p>Review existing sustainability metrics, targets and reporting requirements of your organization, and identify how they can be enhanced or better aligned.</p>	<p><b>Usage</b></p> <p>Assess product usability and durability, and enhance them with features that promote sustainability.</p>	<p><b>Delivery Operations</b></p> <p>Focus on internal processes related to internal sustainability, including resource management, waste reduction, energy efficiency, sustainable procurement, logistics and inventory management.</p>
<p><b>Giving Back</b></p> <p>Evaluate your current community engagement and environmental initiatives, and plan ways to contribute beyond core business activities.</p>	<p><b>End-of-life &amp; Circular Economy</b></p> <p>Review and refine strategies for product recyclability and reuse, incorporating circular economy principles in product design and disposal.</p>	<p><b>Employee Well-being</b></p> <p>Address aspects of social sustainability within the business, focusing on employee well-being, diversity, equity, inclusion, workplace culture, health, professional growth, and work-life balance, including the whole value chain.</p>

Figure 4: Case company's digital commerce sustainability canvas

### 4.5.3 Strategic client selection

Finally, the findings suggest that impact occurs through the deliberate decision to choose which industries and companies the consultancy decides not to empower with its growth and sales expertise. To operationalise this boundary-setting, the consultancy has created a sustainability traffic light model (Figure 5) to systematically evaluate potential projects based on their environmental and ethical impacts. This framework classifies clients into distinct categories, including forbidden “red” industries such as defence or army manufacturing, tobacco, fast loans, gambling, and political organisations. Clients in these domains are in a no-collaboration zone, meaning the case company refuses to participate in request for proposals (RFPs) or to actively contact them. Beyond simple exclusion, the data highlights a strategic shift toward proactive acquisition, where the case company actively seeks out “green companies” that align with its long-term sustainability objectives.

However, the findings also reveal a significant tension regarding “yellow” companies, which require cautious decision-making that is often conditioned by the firm’s internal financial bandwidth. Internal strategist (interviewee 9) noted:

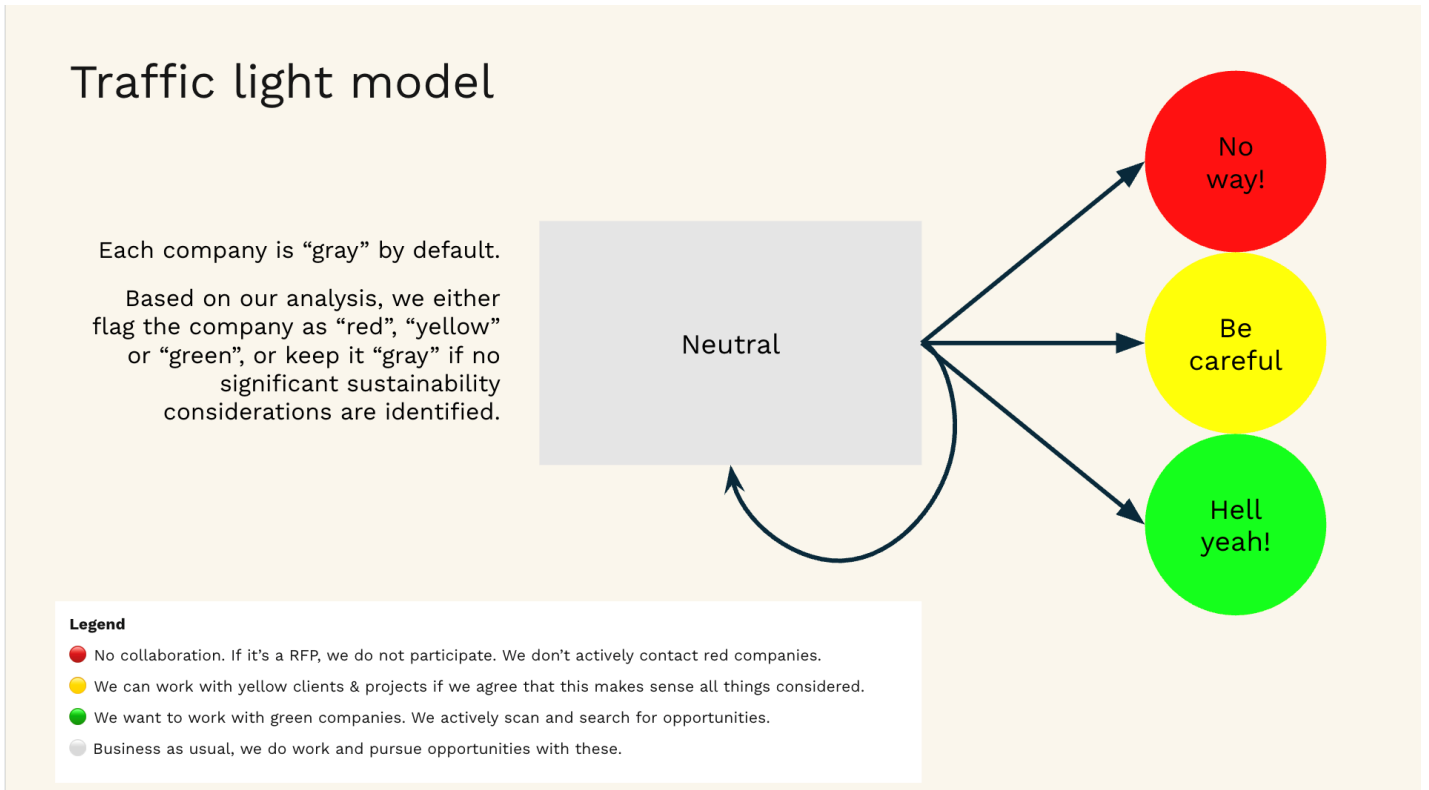
*"Frankly, in the current market situation, turning down clients is quite difficult in practice, as every won sales case requires a lot of hard work. However, we have drawn the line to some extent. For example, [gambling companies] often have needs that perfectly match our expertise, but we have not worked with them. We also do not actively approach certain types of companies."*

Alongside the company-wide framework, the findings further identify the role of individual agency as a critical component of the company’s ethical framework, as consultants themselves retain the right to refuse specific projects they perceive as creating obvious ethical or environmental burden. This boundary setting is considered a genuine operational option as stated by an internal strategist (interviewee 7),

*"We have the ability to decline clients and projects. It is a genuine option, and I have done it myself. I once turned down a client because I felt it was not a company whose business I wanted to advance. If a project doesn't feel comfortable, there is no obligation to take it on."*

This sentiment was echoed by a senior designer (interviewee 5), who stated, *"I've said no to projects that I think have been in a certain industry or somehow sell unnecessary junk"*.

This suggests that sustainable development is not viewed as an immediate, total transition but as a careful balance among ecological, social, and economic dimensions across varying timelines. The company acknowledges that dropping all arguably net-negative projects immediately could result in bankruptcy, thereby neutralising their potential for future net-positive contributions. This highlights that the current ultimate act of sustainable reconfiguration lies in choosing where to allocate digital sales capabilities. The true strategic impact comes from the deliberate decision to choose which industries and companies the consultancy decides not to empower with its growth and sales expertise.



**Figure 5: Case company's traffic light model**

#### 4.5.4 Formalising the offering

As introduced in 3.2, the case company has established a dedicated sustainability offering task force to overcome the reliance on individual consultant initiative and formalise its systematic capabilities. To guide their strategy, the task force has mapped specific actions to guide their strategy through an impact/effort matrix, presented in Figure 6. This matrix categorises potential sustainability services to help the consultancy prioritise its service development.

As identified earlier in Section 4.3.1, practices such as green coding naturally drive eco-efficiency. The task force formalised these technical performance audits for existing and new services, along with green coding practices, as high-impact, low-effort initiatives for immediate implementation. Accordingly, these were mapped as “*Do it now*” actions. Additionally, the “*facilitation of a sustainable digital sales process (canvas)*” (Figure 4) and

the “*inclusive design of services*” were also categorised into this immediate-action quadrant.

Furthermore, the task force identified search engine optimisation (SEO) strategies, especially those utilising low-energy consumption, alongside server, stack, and hosting optimisation as key components of a future sustainable business offering. Conversely, educating clients about the ethical and mindful use of AI, as well as providing footprint calculations, were recognised as high-impact but high-effort initiatives; therefore, they were categorised strategically as “*Do it next*” actions.

By mapping these tactical actions onto the matrix, the task force has created a concrete foundation for a structured service offering. To further strengthen this systematic capability and ensure these services are effective in practice, the case company is actively developing internal processes to monitor the ongoing impact of its client work.

Ultimately, the formalisation of this offering allows the case company to move beyond the incidental stealth sustainability discussed previously. By systematically categorising and integrating these practices, the consultancy is developing the strategic capability to quantify what were previously just technical byproducts and explicitly present them as intentional, commercial, value-added services.

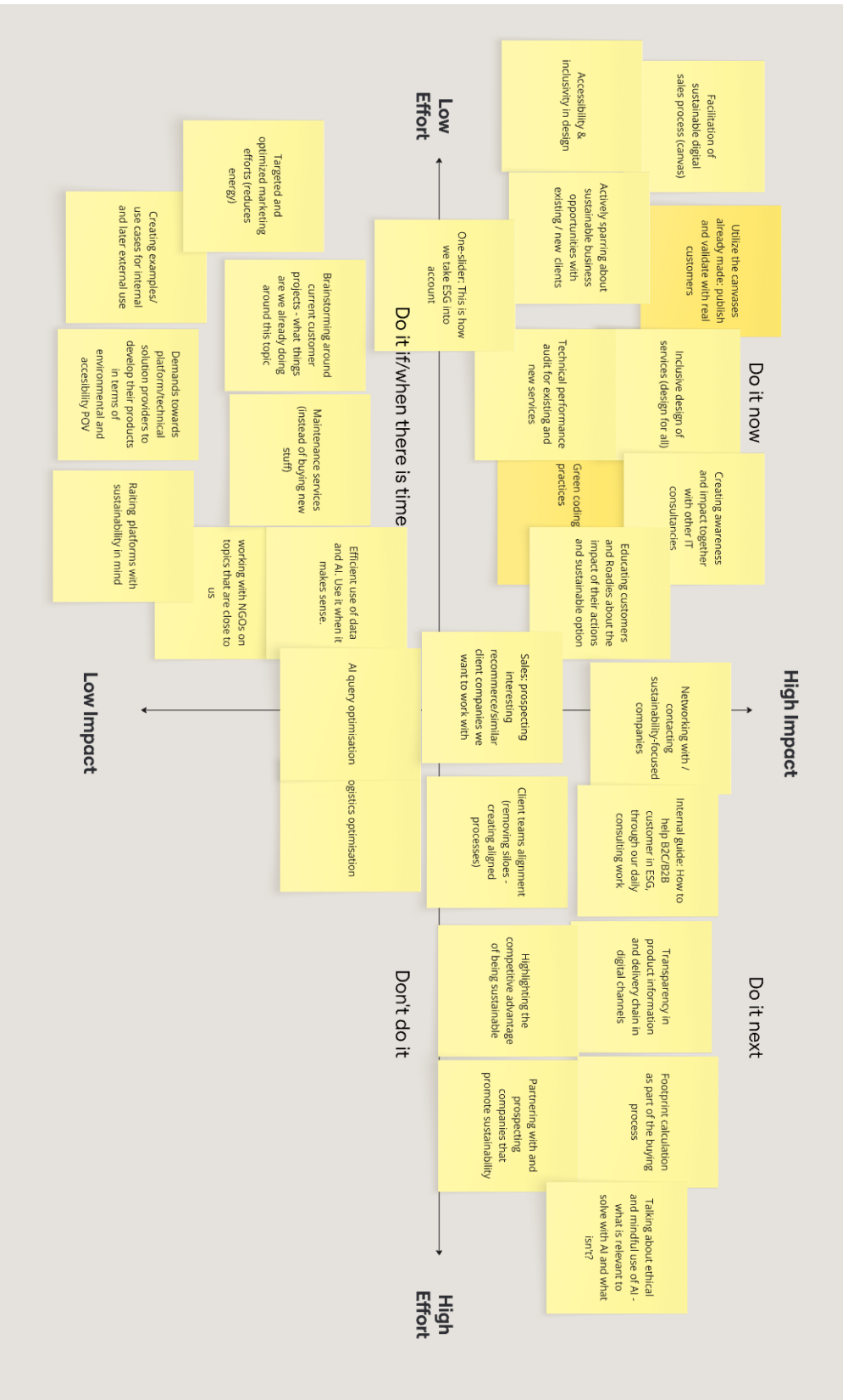


Figure 6: Case company's impact/effort matrix

## 4.6 Summary of the findings

The findings show that consultants at the case company view sustainable digital sales as a holistic approach that integrates economic, social, and environmental factors. The main idea identified by consultants is a shift from simply selling more to selling better, emphasising long-term quality and ethical responsibility over short-term sales figures. While digital is viewed as naturally more sustainable than traditional physical retail because it uses fewer resources and involves less logistics, consultants highlight that digital optimisation alone cannot fix an inherently unsustainable business model. In the end, a consultancy's sustainability impact is reflected in the client's core business practices, the technical footprint of the code and architecture, and the governance involved in choosing which clients to support.

Currently, the sensing of sustainability opportunities within the case company is realised through a reactive stance rather than a proactive one. The primary drivers come from external regulatory pressures, such as the EU Accessibility and the Omnibus Directive, rather than an organic market demand for sustainable solutions. This creates a strategic-operational gap in which corporate ESG goals fail to translate into the day-to-day technical requirements of digital sales projects.

Furthermore, significant economic barriers hinder the sensing of these opportunities. The dominance of the profit pillar within the TBL framework often leads clients to prioritise immediate financial returns and short-term KPIs over long-term ecological value. Within the case company itself, a survival-first logic persists, prioritising internal financial stability and employee well-being over the development of specialised sustainability offerings. Consequently, consultants often find themselves constrained by client budgets and a lack of internal bandwidth to experiment with sustainability-driven consulting during economic downturns.

The mechanisms for seizing sustainability opportunities are analysed through the NICE framework, focusing on efficiency, lock-in, novelty, and complementarities. Current

practices primarily revolve around stealth sustainability, where ecological improvements, such as efficient coding and data minimisation, are achieved as accidental byproducts of optimising for technical performance and cost reduction. While these eco-efficiencies are readily adopted, they are rarely marketed as intentional sustainability features.

In terms of customer lock-in, the findings suggest a transition toward trust-based loyalty facilitated by transparent data ethics and inclusive design. However, there is a necessary and clear distinction between these grounded practices and the more forward-looking desire in the novelty and complementarities dimensions. While consultants recognise the potential for circular business models like PSS, they often lack the perceived strategic authority to challenge a client's core business model. Similarly, moving toward sustainable complementarities, such as utilising AI and advanced analytics to integrate ESG metrics directly into commercial dashboards and partnering with clients who already embed circularity into their business model, appear as potential future directions and opportunities rather than strongly established current practices.

The integration of sustainability into digital sales is complicated by several inherent paradoxes, most notably the growth paradox. As growth consultants, the case company's mission as digital sales consultants often conflicts with the ecological necessity of sufficiency, potentially leading to a rebound effect where increased efficiency accelerates overconsumption. This conflict extends to the use of dark patterns and manipulative design, which may boost short-term sales but hinder long-term customer trust and social sustainability.

The rapid adoption of AI introduces a further paradox. While it enhances operational efficiency, its significant environmental footprint and the social tension regarding human labour displacement create immediate deficits in the planet and people pillars of the TBL. Consultants report a clear conflict between the AI hype and the ecological reality of the infrastructure required to support it. They suggest that aiming for digital innovation often comes at a high environmental and social cost.

The final phase of the transition requires a move from individual passion projects to systemic organisational capabilities. The findings identify a significant agency gap, where consultants feel they lack the specialised knowledge or strategic mandate to influence client decisions. Overcoming this requires formalising sustainability into the project lifecycle, for example, through mandated green coding policies and inclusive design templates.

Strategic client selection is a critical tool for reconfiguration, with the case company utilising a traffic light model and a list of forbidden industries to align its commercial activities with ethical boundaries. By establishing a dedicated sustainability task force, the case company aims to productise sustainability through formalised audits and digital sales canvases. This structural shift moves sustainability from a personal value held by individual consultants to an organisational baseline, allowing the consultancy to transform its market position from a technical service provider to a forward-looking, value-aligned strategic partner.

## 5 Discussion

### 5.1 Addressing research questions

This study aimed to address the main research question: how can a digital sales consultancy help clients align commercial value creation with the TBL goals of economic, social, and environmental sustainability in the context of digital sales? The results indicate that consultancies need to strategically shift from reactive technical implementers to proactive digitainability architects. This shift involves overcoming internal agency gaps and employing a structured approach to manage the paradoxes of digital growth, ensuring digital efficiency does not inadvertently promote overconsumption. These conclusions are supported by responses to the three sub-questions.

1. How do digital sales tools and practices contribute to creating value across the economic, social, and environmental dimensions of the TBL?
2. How do consultancies integrate and apply sustainability principles within their digital sales consulting processes and client projects?
3. What organisational capabilities and conditions enable consultancies to align sustainability with clients' digital sales transformation?

The findings demonstrate that digital sales tools create TBL value primarily through efficiency and data optimisation. Practices such as clean coding and data minimisation simultaneously reduce the technical footprint (Planet) and streamline operational costs (Profit). Social value (People) is generated through inclusive design, digital accessibility, and transparent data privacy practices that foster customer trust and virtuous lock-in. Furthermore, digital tools offer the potential for novelty and complementarities by enabling circular business models such as PaaS and integrating ESG metrics into commercial dashboards. However, this value creation is threatened by the growth paradox and the AI paradox, in which commercial optimisation can lead to rebound effects and workforce displacement.

Currently, consultancies integrate sustainability principles largely through stealth sustainability. Because market demand is heavily driven by short-term commercial metrics and regulatory compliance rather than proactive ESG strategies, ecological improvements occur as accidental byproducts of technical performance. Consultants sell efficiency (such as reduced server load) as a cost-saving and risk-management measure rather than an intentional sustainability goal. However, the case company is beginning to transition toward intentional integration by forming dedicated task forces to formalise sustainability audits, green coding practices, and digital sales canvases.

To actively align sustainability with client transformation, consultancies must develop specific, top-down organisational capabilities. They must overcome internal skill and agency gaps by formalising sustainability into standard project governance, for example, by embedding accessibility and green coding checklists directly into project templates to force cognitive unlearning. Furthermore, moving beyond relying solely on individual consultants' personal passions requires structural strategic alignment. This is achieved by establishing strict strategic client selection frameworks, such as the traffic light model, which act as mandatory deal-qualification gates to protect the consultancy's ethical boundaries.

## **5.2 Theoretical implications**

This study aimed to understand how digital sales consultancies can align commercial growth with the TBL goals of economic, social, and environmental sustainability. By synthesising the NICE framework and dynamic capabilities, and by utilising the DSM as an active analytical filter, this research offers several key contributions across three distinct theoretical domains: sustainable digital sales, digitainability, and the KIBS literature.

In terms of its contribution to sustainable digital sales literature, this study offers a critical contextual refinement to existing theories of value creation. The existing literature by Porter & Kramer (2011) suggests a fundamental paradigm shift in business from compliance-driven CSR to CSV, where societal progress and economic success are proactively

aligned. However, the empirical findings of this study challenge and provide a contextual refinement to this assumption within the context of digital sales. The data reveals that market demand remains heavily reactive and compliance-driven rather than strategically value-driven. Furthermore, the economic dimension of the TBL is dominating the client priorities, frequently excluding the social and environmental pillars. This indicates that the operational reality of digital sales is still deeply embedded in short-term profit-first mindsets, challenging the assumption that CSV naturally emerges in highly commercialised digital environments.

Regarding its contribution to digitainability literature, this study strongly validates and expands upon the theoretical paradoxes proposed by Gupta et al. (2020) and Lichtenhaler (2021). Most notably, applying the DSM logic by Gupta et al. (2020) to empirical data revealed that, without intentional strategic governance, technological inputs (data and analytics-driven tools) default almost exclusively to the economic dimension. Specifically, the empirical data confirms the presence of the Jevons paradox within digital sales (Sorrell, 2009). Utilising digital tools to optimise the sales funnel reduces transaction friction, which unintentionally accelerates the overconsumption of resources if the underlying business model is unsustainable. Furthermore, the findings support Hao's (2019) statement regarding the severe environmental costs of training LLMs, illustrating a direct and unresolved conflict between utilising commercial AI intelligence and minimising the ecological footprint. This highlights a severe theoretical imbalance within the TBL framework during digital transformation, as the social pillar is frequently overshadowed by the pursuit of economic efficiency. The AI paradox identified in the findings illustrates that the mechanisms utilised to optimise commercial operations often threaten the social sustainability of the client's workforce through job displacement. Consequently, this study demonstrates that the efficiency driver, when maximised without ethical constraints, inherently cannibalises the social dimension.

Finally, in its contribution to KIBS and consultancy literature, this study addresses the gap in how KIBS operationalise sustainability (Guandalini, 2022). It contributes to

understanding this gap by identifying the phenomenon of stealth sustainability. Unlike theories of CSV that presume an intentional, strategic alignment of purpose and profit (Porter & Kramer, 2011), the empirical data reveal that sustainability in digital sales consulting currently exists primarily as an accidental byproduct of high-quality work. Consultants utilise the efficiency and lock-in drivers of the NICE framework to implement technical optimisations, such as clean coding and data minimisation. However, these are not deliberate, covert attempts to push environmental or social agendas, but rather standard industry practice driven by a performance-first mindset focused on operational cost savings and risk management. Because sustainability is rarely discussed among clients, this contribution highlights a critical theoretical nuance. In highly commercialised environments, the planet and people's well-being are secondary to traditional financial and quality metrics, highlighting a significant gap between operational reality and intentional strategic sustainability.

Moreover, while literature broadly positions KIBS as vital knowledge brokers and autonomous change agents capable of guiding clients through complex transformations (Desmarchelier et al., 2013; Strueber et al., 2025), applying the Dynamic Capabilities framework by Teece et al. (1997) to the empirical data challenges this assumption by revealing a significant agency gap. During the sensing and transforming phases, consultants, especially less experienced ones, feel structurally constrained by client incentive models and a lack of formal organisational mandates. This challenges the theoretical assumption that consultancies possess autonomy to drive sustainable transformations. Instead, the findings suggest that cognitive unlearning and systemic, top-down reconfiguration within the consultancy itself are suggested prerequisites before consultants can successfully act as true digitainability architects.

### **5.3 Managerial implications**

The recommended managerial actions are structured in a two-dimensional matrix (Figure 7) categorised into four quadrants based on whether their implementation timeline

is over or under a year and whether they address the case company's internal organisational readiness or its external market positioning.

	Internal (organisational readiness)	External (market positioning & client work)
Short-term (tactical & operational)	<p><b>Updating competence &amp; daily routines</b></p> <ul style="list-style-type: none"> <li>• Embed green coding and accessibility checklists directly into standard project templates (such as Miro, Figma).</li> <li>• Develop an internal AI Playbook to guide ethical, energy-efficient AI use and navigate workforce displacement conversations.</li> <li>• Shift culture through positive nudging rather than heavy, non-billable training programs.</li> </ul>	<p><b>Stealth sustainability &amp; proactive offering</b></p> <ul style="list-style-type: none"> <li>• Sell technical efficiency (clean code, data minimisation) as commercial cost-savings and GDPR risk management.</li> <li>• Mandate security, accessibility, and efficiency requirements early in the RFP and scoping phases.</li> <li>• Launch formalised high-impact/low-effort services: Technical performance audits and inclusive design.</li> </ul>
Long-term (strategic & structural)	<p><b>Strategic alignment &amp; governance</b></p> <ul style="list-style-type: none"> <li>• Transition from a community-led reliance on individual passion to top-down, lightweight structural frames that standardise sustainability as an organisational baseline without introducing bureaucratic bottlenecks.</li> <li>• Integrate the Sustainability Traffic Light model directly into the CRM as an obligatory deal-qualification gate.</li> <li>• Redefine company KPIs to include portfolio targets for revenue generated from sustainable/circular sectors.</li> </ul>	<p><b>Transforming client business models</b></p> <ul style="list-style-type: none"> <li>• Proactively pitch circular business models (Product-as-a-Service, re-commerce) to suitable clients.</li> <li>• Guide clients toward Revenue Operations (RevOps) to shift their focus from short-term volume to long-term lifecycle value.</li> <li>• Act as a strategic knowledge broker for EU compliance (for example: Digital Product Passports, Omnibus directive) and integrate ESG data directly into client commercial dashboards.</li> </ul>

**Figure 7: Managerial implications matrix**

### 5.3.1 Short-term internal: updating competence and daily routines

The first quadrant addresses the immediate need for organisational readiness. Before a consultancy can confidently guide clients toward sustainability, it must first facilitate an internal education and cognitive unlearning process. A fundamental step is training consultants to abandon legacy industry assumptions, such as the mindset of infinite computing resources. Rather than relying on expensive multi-day external training programs, this shift should be achieved by embedding sustainability criteria directly into existing workflows and tools consultants already use. The case company could update standard project templates to include accessibility and green coding baselines, thereby forcing cognitive unlearning at the point of action without requiring additional non-billable training hours.

This cultural shift requires a foundation of psychological safety where consultants feel empowered to innovate and voice concerns without friction. To prevent internal friction or resistance, the company should approach this cultural shift with positivity, ensuring the theme remains approachable for those who are not initially interested. The organisation could implement a carrot-and-stick nudging model to remind consultants to consider these themes in their daily routines. This includes utilising internal communication channels to share inspirational case studies and providing highly concrete, practical examples of how to integrate sustainability into daily decision-making. As consultants internalise these concepts, they become better equipped to advocate for them in client discussions.

Furthermore, the rapid adoption of new technologies presents a risk of accumulating ethical debt if data and AI are utilised without a comprehensive understanding of their broader impacts. To mitigate this risk, the company should formalise its existing AI expertise into a structured AI Playbook, utilising consultants between projects to synthesise historical cases. This framework would dictate common rules for safe, ethical, and energy-efficient AI use, serving as a benchmark for best practices. It should specifically address the environmental and social tensions identified in the findings, equipping consultants with practical frameworks to navigate client dialogues on when AI utilisation is justified and how to address scenarios where automation threatens client jobs. By ensuring consultants are not just passive builders of replacement technology but active advisors advocating for human-in-the-loop systems, the consultancy protects its own social sustainability and employer brand. This internal readiness ensures that consultants are never forced into morally compromising positions and instead are ready to translate their competence into high-value service delivery.

### **5.3.2 Short-term external: stealth sustainability & proactive offering**

Externally, the organisation should prioritise high-impact, low-effort initiatives that successfully productise its existing technical competencies. Based on the consultancy's

impact-effort mapping, actions such as technical performance audits and inclusive design emerge as immediate strategic priorities. To effectively market these services, the case company must frame its value proposition around the simultaneous realisation of tangible commercial benefits and long-term sustainable value, carefully avoiding superficial sustainability claims, often dismissed in the industry as green fluff. A prime illustration of this dual-value approach is the implementation of data efficiency audits, which act as a catalyst for the simultaneous realisation of commercial benefits and environmental improvements. By enhancing tool performance, reducing software licensing costs, and ensuring that data collection is strictly aligned with actual organisational needs, these audits protect clients against pricing model fluctuations in SaaS platforms, ensure rigorous GDPR compliance, and elevate the overall quality of data-driven decision-making and customer experience. Consequently, the holistic ROI is significantly improved while the client's digital carbon footprint is inherently reduced.

Furthermore, proactive budgeting and scoping are essential for structurally integrating sustainability into client projects. This requires business development teams to mandate that security, accessibility, and efficiency requirements are introduced early in the RFP and initial scoping phases. By embedding these elements at the planning stage, inclusive digital experiences and responsible data practices become non-negotiable baselines rather than expensive, retrospective add-ons. Addressing these technical and ethical requirements actively prevents future regulatory or data-related hurdles, leveraging the idea that it is significantly more cost-effective to build sustainable architecture correctly the first time than to redo it later. In addition, this proactive risk management strengthens the consultancy's overall credibility, elevating its market position from mere executor to a strategic, trusted advisor who actively future proofs its clients' digital investments. To further overcome the financial barriers associated with these sustainable additions, the consultancy must rethink its approach to the client's procurement process. The findings indicate that traditional IT, sales, and marketing buyers often prioritise short-term ROI, often ignoring sustainable alternatives as too expensive. Therefore, the business development teams should actively attempt to expand the client's buying

centre. By proactively requesting that the client's sustainability officers, who mandate the budget for long-term value creation, be involved in IT procurement discussions, the consultancy can possibly expand the original budget.

To support these strategic targets, the consultancy must formally update its service offerings to reflect these sustainable principles as a new standard of quality. This transition necessitates implementing green coding policies that frame efficient, scalable software engineering as both an environmental and cost-saving benefit, alongside prioritising responsible data and AI use to ensure ethical practices and comprehensive data efficiency. Finally, a strong emphasis must be placed on performance optimisation, specifically concerning tech stack efficiency, SEO, and web page performance. By ensuring the energy-efficient development and continuous upkeep of digital services, the case company can credibly pitch to and gain a competitive advantage with customers who are already conscious of these themes, particularly those organisations operating in re-commerce and circular economies.

### **5.3.3 Long-term internal: strategic alignment and governance**

For long-term resilience, the consultancy must move beyond short-term operational habits and align its management structures with sustainability goals. This phase requires formalising systematic client selection processes and integrating sustainability directly into the company's governance. A critical step is to institutionalise the sell better paradigm and create sustainability targets. To resolve the conflict between solely volume-driven growth and sustainable development, the case company must redefine its organisational success metrics to include environmental and social impact.

Since the case company operates in a collaborative culture without individual commission structures, this shift must occur at the portfolio and process levels rather than through personal financial incentives. To align operational realities with strategy without introducing bureaucratic bottlenecks, the case company must implement lightweight, automated structural guardrails. For example, integrating the sustainability traffic light

model directly into the CRM as an obligatory deal-qualification gate forces a strategic pause at the sales level, rather than burdening the consultants with heavy compliance paperwork. Under this framework, new key objectives should be introduced to measure the quality of revenue in addition to volume. For instance, the case company could set a company-wide target that a specific percentage of new business must originate from targeted “*green*” sectors, such as recommerce or circular economy clients. Conversely, deals falling into the “*yellow*” category of the traffic light model should require a stricter profitability margin to be accepted. By structurally embedding these sustainability targets into the sales process and overall portfolio targets, the case company moves “*selling better*” into a quantified, structurally enforced business reality.

To ensure that sustainability improvement initiatives do not threaten the case company’s core profitability, it must transition sustainability innovation into a billable asset. This means that the case company should start piloting these initiatives with existing, forward-thinking clients. Given that clients are highly motivated by compliance, the consultancy should frame these new offerings primarily as risk management rather than purely environmental initiatives. By acquiring credibility through strategic partnerships and certifications, the company can fund its own capability development while delivering cutting-edge, quantifiable value. This strategic alignment ensures that the case company’s internal governance acts as the engine for its external handprint.

#### **5.3.4 Long-term external: transforming client business models**

The ultimate sustainability impact of the consultancy is realised by helping clients fundamentally transform their value-creation logic and guiding them toward high-impact initiatives. To achieve this, the consultancy should expand its service offerings to include strategic guidance on circular business models. This includes developing re-commerce digital strategies and designing PaaS platforms, such as predictive maintenance portals for B2B clients. Crucially, the company must shift from passively executing pre-defined project scopes to actively proposing these transformative concepts to clients who may not yet have considered the commercial potential of circularity.

A critical requirement for these structural transformations is to address the systemic barrier posed by client incentive models. As the findings suggest, the dominance of short-term, volume-based quarterly targets actively hinders sustainable development. To overcome this, the case company must expand its strategic advisory to include organisational change management, specifically advocating for the transition to a RevOps model. By breaking down silos between sales, marketing, and customer service, companies can shift their commercial focus away from isolated, short-term acquisition metrics toward the long-term customer lifecycle. For the case company, RevOps serves as a practical vehicle to implement sell better paradigm within client organisation. By realigning cross-functional KPIs to reward customer retention, lifetime value, and ethical data utilisation, the consultancy creates the necessary structural foundation for clients to financially justify and invest in sustainable initiatives, such as circular commerce and PaaS models.

To address the social paradox of digital efficiency, the consultancy must strategically guide clients in implementing automation responsibly. Instead of positioning AI and digital sales engines purely as cost-saving mechanisms that eliminate human roles, the consultancy should leverage the complementarities driver of the NICE framework. This means designing digital services that supplement and support the existing workforce, automating mundane administrative tasks to elevate employees into higher-value, strategic roles rather than diminishing them in total. By utilising digital transformation as an engine for employee upskilling and empowerment, the consultancy can help clients align the economic pursuit of efficiency with the social imperative of job security, thereby fulfilling TBL.

To reinforce this proactive advisory role, the consultancy must transition from a standard service provider to a strategic knowledge broker that leads the technical integration of emerging European Union requirements. By building deep, in-house expertise on upcoming EU regulations such as DPP and the Omnibus directives, the case company can proactively innovate its service offerings ahead of legal deadlines. For instance, the

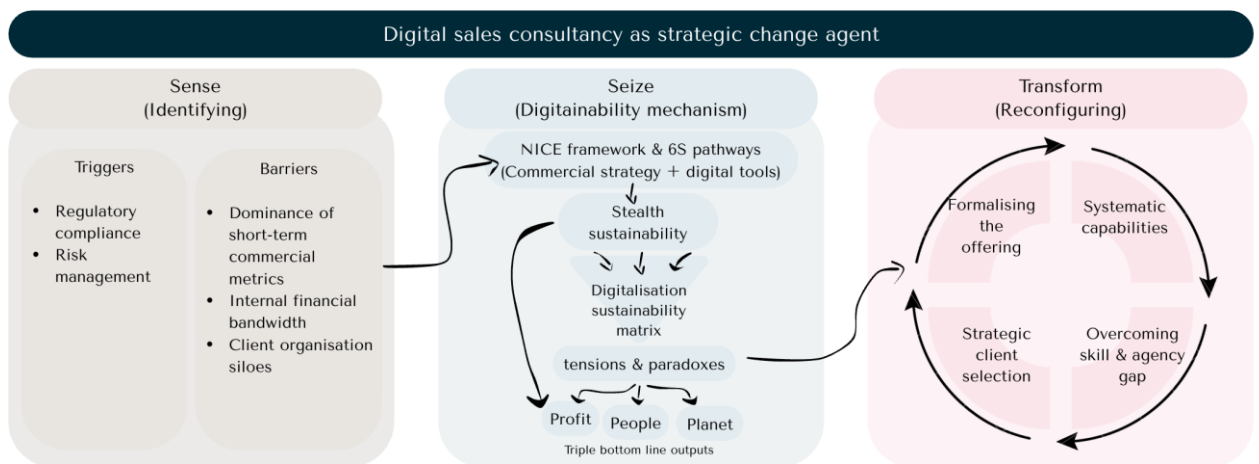
consultancy should guide clients in reconfiguring their PIM systems to securely collect, structure, and display the trackable lifecycle data required by the DPP. Similarly, by interpreting the Omnibus packages, which streamline environmental reporting and e-commerce consumer rules, the company can guide clients through complex compliance changes while simultaneously improving the transparency of their digital platforms.

This forward-thinking strategy necessitates the design of future-proof, modular digital architectures that prevent vendor lock-in and extend the technical lifespan of client platforms. Furthermore, the consultancy should embed ESG data directly into the client's commercial engines. Practical applications of this include automating carbon footprint calculations within the digital purchasing process and integrating sustainability metrics directly into CRM and CDP systems. Finally, as a strategic partner, the consultancy should utilise its market position to demand greater transparency from large technology platforms regarding data centre energy consumption. By suggesting these practical sustainability improvements, the case company ensures that legal compliance becomes a long-term competitive advantage for its clients, grounding digital sales in a foundation of systemic accountability.

## 6 Conclusions

### 6.1 Revised conceptual framework

To synthesise these empirical realities, this study proposes a revised conceptual framework (Figure 8) that grounds the initial theoretical model (Section 2.5) in the operational reality of digital sales consulting.



**Figure 8: Revised conceptual framework**

This updated model visually captures the three most significant deviations from the original theory. First, within the sensing phase, it replaces proactive corporate sustainability with reactive regulatory compliance and short-term ROI barriers. Second, within the seizing phase, it introduces stealth sustainability as a necessary operational bypass, demonstrating how eco-efficiencies currently emerge as accidental byproducts rather than intentional TBL outputs. Finally, it inserts a critical filtering layer of tensions and paradoxes, such as the growth and AI paradoxes, that consultancies must actively navigate before digital inputs can successfully generate balanced value across the profit, people, and planet dimensions. Ultimately, these differences reveal that the true operating logic of sustainable digital sales consulting is currently highly pragmatic and structurally constrained. Rather than seamlessly integrating sustainability as a core strategy,

consultancies must rely on tactical solutions, stealth implementations, and strict boundary setting to survive in an environment still overwhelmingly dominated by short-term commercial metrics.

## **6.2 Limitations and suggestions for future research**

While this study offers valuable insights into integrating sustainability into digital sales consulting, several limitations must be acknowledged when interpreting the findings. First, the macroeconomic and geopolitical context in which this research was conducted significantly influenced the results. This study took place during an economic downturn marked by geopolitical instability and tightened corporate budgets. Consequently, the observed dominance of the profit dimension and the clients' survival-first mentality may be uniquely affected by this specific temporal context. In a more stable economic climate, proactive investments in the environmental and social dimensions might be more prominent.

Second, the methodological choice of a qualitative, single-case study naturally limits the generalisability of the findings. The research focuses on a specific Nordic digital sales consultancy employing around 150 professionals. The Nordic market is characterised by a high baseline awareness of ESG principles and strict adherence to European Union directives. Therefore, findings such as the reliance on regulatory compliance as a primary trigger or the specific demonstration of stealth sustainability may not be directly transferable to markets with different regulatory landscapes or digital maturity levels. Furthermore, while the researcher applied abductive reasoning and data triangulation and included an external benchmark interviewee to mitigate bias, the researcher's insider status as an employee of the case company inherently carries a risk of subjective interpretation.

Third, the scope of the perspectives captured is limited. The primary data were collected entirely from the supply side, specifically from internal consultants, developers, designers, and strategists. Therefore, the identified barriers, such as the clients' reluctance to

invest in long-term sustainability or their rigid commercial KPIs, represent the consultants' perceptions of client behaviour. The client organisations' actual strategic intent, internal constraints, or sustainability goals were not directly measured.

These limitations highlight several promising avenues for future research. To build upon the concept of stealth sustainability identified in this study, future researchers should employ quantitative methods across a broader sample of KIBS and digital agencies. Large-scale survey data could validate whether the passive, byproduct nature of sustainable digital development is an industry-wide phenomenon or specific to certain types of consultancies.

Additionally, future research should adopt a dyadic approach by simultaneously interviewing both the digital sales consultants and the client decision-makers, such as Chief Financial Officers, Marketing Directors, and Sustainability Officers. Investigating the client-side perspective would clarify the agency gap by revealing whether clients genuinely resist sustainable digital architectures, or if there is simply a miscommunication of value between the consultancy's technical execution and the client's strategic ESG goals.

Finally, the rapid evolution of AI and digital regulation provides fertile ground for ongoing study. Longitudinal research is needed to track how incoming EU regulations, such as the DPP and the Omnibus directive, transition from theoretical compliance risks into applied digital sales architectures over time. Furthermore, the AI Paradox identified in this study, the tension between AI-driven commercial efficiency, high energy consumption, and human workforce displacement, requires deeper empirical investigation. Future scholars should explore how consultancies resolve this paradox, potentially by measuring the Carbon-ROI of generative AI applications and establishing best practices for socially sustainable automation in sales.

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## Appendices

### Appendix 1. Semi-structured interview questions

Internal employees			
Phase	Dynamic Capability	Theme / Driver	Interview Question
0. Intro	Warming up	Background	Who are you, what is your current role, and how long have you been at the Case company?
	Warming up	Background	What kind of clients and projects have you worked with?
1. Sensing	Current State	Vision	What does our current mission "sell better" mean in your/our current client projects?
	Current State	Metrics	How do you currently define 'success' or 'high performance' in a digital sales project? What are the top KPIs your clients usually care about?
	Triggers	Market Signals	Lately, have you noticed any new topics or concerns emerging in client meetings that aren't related to immediate financial ROI?
	Barriers	Pushbacks	When/if you propose innovative or long-term value-driven ideas, what are the most common reasons for client rejection? Is there a perceived tension between 'doing good' and 'short-term profit'?
2. Seizing	Skill Gap	Initial Reaction	If a client asked us to help them improve their sustainability regarding digital sales, what would be your first reaction or concern?
	NICE/6S	Novelty	How could digitalization help a client move away from just 'selling more items' toward creating value in other ways (e.g., selling access or services)?
	NICE/6S	Lock-in	How can we use digital data and tools to build long-term loyalty that is based on mutual trust and shared values, rather than just making it difficult for the customer to leave?
	NICE/6S	Complementarities	Can we make our client's products/services perform better, last longer, or provide more value after delivery?
	NICE/6S	Efficiency	Where can we cut the most 'friction' out of the sales journey to save resources for the client and the customer, without accidentally encouraging mindless over-consumption?
	Business Case	Economic	In what ways do you think our digital solutions could help a client meet their sustainability targets while simultaneously growing their revenue?
	Impact	Environmental	What opportunities do you see to minimise the 'footprint' of our client's sales process? Any tools, technologies, design?

	Impact	Social	How do you think the digital tools we build for clients affect the long-term trust, privacy, and wellbeing of their end-customers?
	Tensions	Paradoxes	Digital efficiency is a core goal, but it often requires more data and more energy. How do you navigate these types of conflicting priorities in your work?
	Tensions	Rebound Effect	How could we tackle the risk where our digital sales improvements might lead to increased unsustainable consumption at the client's end?
3. Reconfiguring	Cultural Shift	Vision	As we look toward the future of digital sales, what do you think should be the primary role of a consultancy like the Case company? How do you see sustainability as part of it?
	Capabilities	Support	What kind of support or organisational changes would you need the most in integrating wider societal or environmental goals into your daily consulting work?
	Capabilities	Unlearning	Are there any 'standard' ways of working or mindsets in our industry that you think might actually be holding us back from creating long-term value?
	Cultural Shift	Obstacles	What is the main obstacle in integrating sustainability into our offering?
Specific Focus: Marketing technology	Lock-in & Trust	Ethics	At the core of Marketing technology is customer engagement (Lock-in) via personalisation and automation. Where do you draw the line between truly value-producing, "sustainable personalisation" and ethically questionable manipulation (dark patterns, creepiness)?
	Environmental	Green IT	When you select or configure Marketing technology tools (e.g., HubSpot, Salesforce, integrations) for a client, do the energy efficiency or 'Green IT' angles ever come up? Do we as consultants have the power to influence how 'heavy' or energy-efficient a client's Marketing technology architecture becomes?
	Capabilities	Definition of Done	If we wanted sustainability to be a built-in feature in every Marketing technology project rather than a separate 'add-on', what concrete things should we add to your 'Definition of Done' list or project templates (e.g., Miro boards)?
	Unlearning	Data Minimisation	In marketing and sales, it has traditionally been the norm to collect as much data as possible 'just in case'. How do you see the conflict between this data hoarding and sustainability (data minimisation, privacy, data warehouse energy consumption)? Could we sell a 'Lean Data' approach as a benefit?
	Capabilities	Metrics & KPIs	As a Marketing technology consultant, you build CRM and automation systems and their dashboards. If we wanted to steer the client away from just hunting 'volume' toward more sustainable Customer Lifetime Value (CLV), what new metrics or KPIs should we start building on their dashboards?

	Paradoxes	AI & Energy	AI is currently being heavily integrated into marketing automations. How do you navigate the tension that AI requires vast amounts of energy and data, yet its decision-making is often a 'Black Box' where we don't fully know how it profiles and targets customers? Where is the ethical boundary of hyper-personalisation?
Specific focus: Data & AI	Sensing	Customer Maturity	When you talk to clients about AI, is the conversation purely about efficiency and increasing conversions, or do AI ethics (biases, privacy) or energy consumption ever come up on their initiative?
	Sensing	AI's Handprint	AI is often talked about as an "emissions glutton" (Footprint). But where do you see AI's biggest potential to reduce our clients' emissions or promote the circular economy in the context of digital sales (e.g., demand forecasting, minimising returns)?
	Seizing (NICE)	Efficiency vs. Rebound	AI can make the shopping funnel extremely efficient and personalised. When designing AI models, how do we ensure we aren't just accelerating "unnecessary" overconsumption (Rebound effect), but instead guiding the customer toward smarter, more sustainable choices?
	Seizing (NICE)	Ethics & Manipulation	Where do you think the line goes between "good, hyper-personalised recommendation" made by AI and "algorithmic manipulation / dark patterns"? As a consultant, how do you ensure we don't build unethical models (that exploit human cognitive biases unethically)?
	Seizing (Planet)	Carbon-ROI & Model Choice	Generative AI (LLMs) consumes massive amounts of computing power. Should we have some sort of "Carbon-ROI" criteria in the design phase to decide when the use of a heavy AI model is justified relative to the business benefit, and when lighter, traditional code or machine learning models would suffice?
	Seizing (NICE)	Data Quality & Transparency	AI is only as good as the data it is trained on. How can we, as digital sales consultants, help the client collect and utilise data in a way that is ethical (privacy-first) and transparent to the end-user, but still commercially valuable?
	Transforming	Tools & "Definition of Done"	What concrete tools or frameworks do our AI developers and data consultants need right now? Should "Green AI" or "Ethical AI" be built into our development process's Definition of Done criteria?
	Transforming	Unlearning	Are there any old digital and software development assumptions that we should "unlearn" in the AI era (e.g., "always use the biggest and fanciest model because there's room in the cloud") to make our operations more sustainable?
	Transforming / Sensing	Twin Transition 2030	Do you believe AI is the crucial "glue" that connects the green transition and the digital transition (Twin Transition)? What do you think a perfect, sustainable

			digital sales experience run by AI will look like in 2030?
	Action	First Step	If a client gave us completely free hands tomorrow to build an AI-based but 100% sustainable digital sales solution, what would be the first technical or data-strategic change you would make to their systems?
<b>Internal sales + strategy</b>			
Phase	Dynamic Capability	Theme / Driver	Interview Question
0. Intro	Context	Background	Who are you, what is your current role, and how long have you been at the Case company?
1. Sensing	Sensing	Vision & Values	What does our current mission "sell better" mean to you personally and strategically?
	Sensing	Success Metrics	What are the most important KPI metrics for the client?
	Sensing	Market Signals	Have you noticed new requirements in client meetings or RFPs that are not directly related to financial return? (e.g., ESG reporting, carbon footprint, accessibility)
	Sensing	Barriers & Audiences	In theory, sustainability requires strategic change. When selling digital sales, are we talking to the 'wrong people' on the client side (e.g., marketing or e-commerce managers who only care about quarterly budgets), when we should be talking to the CEO or Sustainability Director?
	Sensing	Rejections & Value	When proposing long-term value-driven sustainability perspectives (e.g., longer product lifecycles, data minimisation), what are the most common reasons for rejection? Are clients currently buying sustainability only 'under compulsion' (Compliance / EU directives), or have you seen situations where they genuinely see it as a competitive advantage to grow revenue?
2. Seizing	Seizing	Stealth Sustainability	I've identified a phenomenon in the data I call 'Stealth Sustainability': we make technically sustainable choices (clean code, optimisation) but sell them to the client merely as efficiency and cost savings. What is going on here? Is this a conscious strategic choice not to 'push' sustainability, or have we just failed to productize it as a competitive edge?
	Seizing	Differentiation	Digital customer experience and frictionlessness are already baseline requirements today. Do you see that sustainability (e.g., radical data transparency or ethical AI) could be the next differentiator our clients use to win market share, given that technical performance is already peaking for everyone?

	Seizing	Defense vs. Offense	Sustainability is often seen on clients' desks as a 'Defense game' (risk management and costs). What could our 'Offense strategy' be? By what concrete mechanism do we turn sustainability into New Revenue Streams rather than just securing current ones?
	Seizing	Novelty	My research suggests we are stuck optimising current sales funnels (Efficiency). How should we change our sales pitch to sell entirely new, circular economy-based models (e.g., Product-as-a-Service, second-hand concepts)? Why aren't we seeing this in our projects?
	Seizing	Incentives	You are personally interested in the topic, but how do we get those Case company salespeople on board for whom sustainability is not a personal passion? What should sales management change regarding rewards or targets (incentives)?
	Seizing	Agency	Do we as consultants have the "permission" or credibility to suggest to a client that they should sell fewer goods and more services?
3. Tensions	Seizing	The Growth Paradox	We are Growth Consultants. How do you resolve the strategic contradiction that our goal is to increase sales, but for the planet's sake, consumption often needs to be reduced? How do you navigate the "Rebound effect" (efficiency increases consumption)?
	Seizing	Customer Lifetime Value	Traditionally, digital sales optimise the sale of a new product (transaction). Do you see strategic potential in shifting the focus to growing Customer Lifetime Value through digital after-sales services (e.g., maintenance, 'care guides', resale), instead of just trying to sell new goods to replace the old?
	Seizing	AI & Energy	Digital sales increasingly rely on AI and massive data, which inevitably increases energy consumption. How do we strategically decide when the commercial benefit brought by AI is so great that it justifies the massive computing power and emissions it requires?
	Seizing	Sales Models	Does our current sales model and reward system support the selling of sustainability projects?
4. Transforming	Transforming	Identity	In the future of digital sales, is the Case company's primary role to be a 'Digital Master Builder' who fulfills the client's wishes as efficiently and with as few emissions as possible? Or do we want to be an 'Architect' who dares to challenge the client's entire business model to be more sustainable – even when they only ask for a web store?
	Transforming	Strategic Framing	Should we sell sustainability more as risk management (EU regulation, Green Claims, accessibility fines) rather than as "doing good"?
	Transforming	Tools & Support	Consultants in the field need support. What concrete tools (e.g., Sales Decks, calculations, audit models) should the strategy department/management produce to make selling sustainability easier?

	Transforming	Unlearning	Are there any 'standard' ways of working or mind-sets in our industry that you think are holding us back from creating long-term value? (e.g., collecting all possible data).
	Transforming	Summary	What is the biggest obstacle to integrating sustainability into our service offering?
5. Closing	Action	Concrete Step	If a client asked us tomorrow to "make their digital sales sustainable", what would be the first concrete thing you would offer?
<b>External sustainability director</b>			
Phase	Dynamic Capability	Theme / Driver	Interview Question
0. Intro	Context	Dual Role & Perspective	If you had to give an overarching view from your vantage point on the current state of sustainability in IT and digital consulting, what are the biggest blind spots or pain points in the industry right now?
1. Sensing	Sensing	Market Maturity (Push vs. Pull)	Does the pressure for sustainable digital solutions (Green IT, accessibility, ethical design) currently genuinely come from client RFPs (Pull), or is it still largely on our shoulders as consultants to sell and propose them (Push)? How do you bring sustainability into goals if the short-term business benefits are not immediately visible to the buyer?
	Sensing	Footprint vs. Handprint	In the IT industry, there is a lot of talk about the carbon footprint of code or infrastructure (Footprint). How much responsibility do you think we can take as consultants for the downstream impacts (Handprint) of our solutions – i.e., how the digital sales channel we build changes end-user behavior or accelerates the client's core business?
2. Seizing	Seizing	"Packaging" & ROI	Our consultants often run into the issue that a client's tight budgets or ROI targets override sustainable architecture. How do you see that sustainability should be "packaged" into a project (in the scoping phase) when the client hasn't directly asked for it? How do you prove the commercial ROI of green coding or ethical design?
	Seizing (Tensions)	Efficiency, AI & Rebound	I read your experts' recent blog on retail trends (Agentic commerce, AI as a customer). Sustainability research recognises Jevons paradox: when we make buying and processes frictionless, it often just accelerates overconsumption. How should our industry tackle this Rebound effect?
	Seizing	Metrics (KPIs) & Verification	Data is at the core of consulting. What concrete KPI metrics (e.g., carbon per page load, accessibility score, data minimisation) would you recommend using when we want to measure the baseline of a

			digital solution and verify the impact of our work at the end of the project?
	Seizing (Tensions)	Client Portfolio Conflicts	How do you operationalise the Handprint vs. Footprint thinking if a prospect's core business ("handprint") is fundamentally unsustainable? Should such clients be refused, or should we try to influence them as change agents from the inside? Where do you draw the line?
3. Transforming	Transforming	Motivating Experts (Agency)	Your report mentions that you already have 48 W3C-certified experts. How have you managed to create a culture where a coder or designer is genuinely motivated by sustainability? As a leader, how do you ensure that sustainability doesn't just stay at the management level but goes straight into the code and UI (e.g., in Definition of Done criteria)?
	Transforming	Agile vs. Sustainability	Agile development emphasizes speed (time-to-market) and continuous release. Sustainability, on the other hand, often requires pausing and long-term consideration. How can sustainability and agile development genuinely go hand-in-hand in everyday work?
	Transforming	Unlearning	The theory in my master's thesis emphasizes the importance of "unlearning". What traditional IT industry or digital sales mindsets do you think we need to unlearn on a broader scale so that sustainable digital development can genuinely happen?
4. Summary	Triple Bottom Line	Reconciling Growth & Sustainability	The core problem of my thesis is combining commercial growth with the Triple Bottom Line (Profit, People, Planet). Do you believe it is genuinely possible to simultaneously produce maximum value for all three, or does true sustainability always mean that something (often short-term profit) has to give?

## Appendix 2. Declaration on the use of artificial intelligence in the study

The University of Vaasa encourages students and teachers to utilise artificial intelligence. However, in accordance with university guidelines, any student who employs AI during the thesis writing process must openly disclose it. This disclosure needs to clearly state the specific AI tools and language models used, along with their functions (University of Vaasa, 2023).

Various AI tools and other digital tools have been used for different purposes at various stages of this research process:

- Grammarly was utilised for grammar checking, spelling correction, and stylistic refinement of the written manuscript to ensure professional academic English.
- NotebookLM was utilised to extract information from research papers more quickly during the literature review and research phases.
- The Whisper Transcription tool was used to automatically record and transcribe the semi-structured interviews.
- Gemini 3 Fast, Gemini 3 Thinking, and Gemini 3 Pro were employed as analytical assistants, translation aids, and language refinement tools during the data analysis and writing phases.

To ensure full academic integrity and transparency, the specific use of Gemini during the qualitative thematic analysis is detailed below:

- Translation support: Because the interviews were conducted in Finnish, Gemini was used to generate initial baseline translations of selected raw quotes into English.
- Data clustering: During the thematic analysis, Gemini was used as a sorting tool to help visually group first-order concepts into logical clusters.
- Language editing: Gemini was utilised to enhance the grammatical correctness, vocabulary, and overall academic flow of the final written manuscript.

The AI was strictly prohibited from generating raw data, inventing codes, or drawing autonomous conclusions. It did not conduct interviews nor define the theoretical frameworks. The researcher maintained absolute intellectual control over all phases of the study.

- Every English translation generated by Gemini was manually reviewed and cross-referenced against the original Finnish audio and transcripts by the researcher to ensure industry-specific terminology and contextual nuances were preserved.

- While Gemini suggested initial groupings for the raw data, it did not map these groups to the theoretical frameworks. The researcher manually reviewed every AI-suggested cluster, rejecting or modifying those that lacked contextual accuracy. The critical analytical step of elevating first-order concepts into second-order themes and aggregate dimensions, specifically mapping the data against the NICE framework and the TBL, was performed exclusively by the human researcher.

All facts, interpretations, theoretical connections, and references were individually verified for accuracy and credibility from their original sources. The final data structure (Figure 3) and all resulting conclusions are solely the intellectual property and responsibility of the author. This study has adhered to the university's guidelines and regulations regarding the use of AI.