Linguistic and Philosophical Investigations
ISSN: 1841-2394, e-ISSN: 2471-0881
Vol 23 (1), 2024
pp. 3203–3212

Strategic Implications of the Differentiation between Sustainable Development and Sustainability-Oriented Development in Corporate Environmental Governance: A Critical Review from the SDGs, the ISO 14001 Standard and Latin American Environmental Thought

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Summary

In recent decades, the concepts of sustainable development and sustainability-oriented development have gained centrality in debates about sustainability, especially in corporate decision-making settings. This article critically examines this distinction through a systematic literatura review, aiming to understand how each approach influences environmental governance with in the corporate sphere. To this end, academic sources, international frameworks such as ISO 14001:2015, the Sustainable Development Goals (SDGs), and contributions from Latin American environmental thought were integrated.

The findings show that, while sustainable development has been widely adopted as a global operating model, its implementation tends to be framed within functional and technically manageable frameworks. In contrast, sustainability-oriented development is presented as a more critical proposal, questioning the foundations of the traditional economic model and championing bio-cultural diversity, ecological justice, and eco system regeneration.

Far from being a terminological debate, this differentiation directly impacts the way organizations design their environmental strategies. Incorporating sustainability-oriented development principles not only represents a regulatory ortechnical adjustment, but a transformation in the way we conceive corporate responsibility toward the land and life. The article argues that moving in this direction opens up real possibilities for building more ethical, resilient organizational models rooted in their social and ecological contexts.
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Keywords: Corporate environmental governance; sustainable development; sustainability-oriented development, environmental justice; Latin American environmental thought; SDGs; ISO 14001:2015; organizational sustainability; ecological ethics; corporate responsibility.

1. Introduction

In recent decades, sustainability has ceased to be a marginal concept and has become one of the pillars on which public policies, business strategies, and global regulatory frameworks are built. Since the appearance of the

Brundtland Report (WCED, 1987), which proposed sustainable development as a way to harmonize economic growth, social equity, and environmental protection, the idea of sustainability has deeply penetrated institutional management (UN, 2015; Sachs, 2015). This notion has been reinforced by technical tools such as ISO 14001:2015, which promote the integration of environmental criteria into business and organizational management (ICONTEC, 2015; Alzate -Ibáñez et al., 2020).

However, the consensus around sustainable development has been questioned, especially in Latin America, by authors who warn that its popularization has gone hand in hand with the expansion of an economic model that continues to reproduce forms of social inequality and ecological deterioration (Leff, 2004; Gudynas, 2011; Acosta, 2013). Within this critical framework, the concept of sustainability-orienteddevelopment emerges, which distances itself from the dominant technocratic approach and proposes an ecocentric perspective, ethically situated and deeply linked to territories and their cultures (Ulloa, 2015; Escobar, 2014). This difference is not limited to a matter of terms: it represents a tension between different ways of conceiving development, with direct consequences for the way in which organizations understand and exercise their environmental responsibility.

While sustainable development has been embraced as an operating model by governments, multilateral organizations, and businesses, sustainability-orienteddevelopment poses a frontal critique of the industrial and extractive development model inherited from modernity. In this sense, it is not just about adding ecological indicators to management systems, but about fundamentally rethinking the logic that guides production decisions (Valenzuela, 2017; Cárdenas-Navas, 2021). In the business world, this distinction becomes relevant when companies design their environmental strategies without considering the contradictions between their sustainable goals and the dynamics that sustain their value chains. It is not uncommon for this lack of clarity to translate into well-intentioned but empty discourses or greenwashing practices that undermine the legitimacy of corporate commitments (Delmas &Burbano, 2011; Lozano & Peters, 2020).

In Colombia, regulatory and programmatic progress has been significant, but it also reveals gaps. Reports from the National Planning Department (DNP, 2023; 2024) and the UNDP (2024) show significant progress in implementing the SDGs, but also reveal persistent tensions between environmental policy design and its effective application in regional contexts. Despite having a Constitution that enshrines the right to a healthy environment (Article 79), and fundamental laws such as Law 99 of 1993 and Law 1931 of 2018, the legal framework has not yet fully incorporated approaches such as environmental justice, biocultural diversity, or community participation as structural elements of business development (Carrizosa, 2000; Ángel Maya, 1996; Estermann, 2013).

This poses a strategic challenge for organizations seeking to position themselves as responsible agents in socio-environmental matters. While ISO 14001 and the SDGs offer useful frameworks for managing sustainability, they are hardly sufficient on their own. In a context marked by the climate crisis, the collapse of biodiversity, and the growing delegitimization of corporate environmental discourse, companies need to critically examine their role in the reproduction of these imbalances (Raworth, 2018; Sachs, 2015). Corporate environmental governance cannot remain merely a compliance practice: it must become an ethical, contextualized, and transformative exercise.

This article aims to critically review the differences between sustainable development and sustainability-orienteddevelopment, and analyze how this distinction impacts corporate environmental governance strategies. To this end, it conducts a rigorous documentary review that includes academic literature, regulatory frameworks such as ISO 14001:2015, official reports (DNP, UNDP), and contributions from Latin American environmental thought. The objective is to offer conceptual and strategic keys that allow organizations to build more coherent, effective, and ethically grounded environmental commitments.

2. Methodology

This study is based on a systematic literature review (SLR) as a methodological strategy aimed at examining in a structured manner the different approaches to sustainable development and sustainability-oriented development, their impact on environmental governance from a business perspective. The methodological approach adopted is based on Kitchenham et al.'s (2009) approach, adapted here to the field of organizational environmental management. The objective is to identify theoretical patterns, conceptual tensions, and analytical gaps that affect the coherence between corporate discourse, regulations, and action.

The review was conducted through three intertwined phases: initial thematic delimitation, selection of relevant sources, and critical content analysis. This process allowed for the organization of available information and for a clearer understanding of how conceptual frameworks influence the way of organizations view sustainability.

Stage I. Identification of the topic and bibliographical review

The starting point was an exploratory bibliographic review, following the guidelines of Martínez Ferrero (2014), with the purpose of limiting the object of study and structuring a robust search strategy. Nearly 300 academic publications available in recognized databases such as SCOPUS, ScienceDirect, SciELO and Google Scholar were reviewed. Boolean operators and combinations of key terms were used, including: sustainable development, sustainability-orienteddevelopment, organizational sustainability, corporate environmental governance, environmental performance indicators and ISO standards.

Thematic and temporal filters were then applied, limiting the selection to documents published between 2012 and 2024, with a special emphasis on relevant studies to Latin American business contexts. Following a filtering process based on conceptual relevance, methodological quality, and timeliness, 95 documents were selected for detailed analysis. This sample included peer-reviewed scientific articles, institutional technical reports, graduate theses, and regulatory documents, representing 32% of the total reviewed.

Stage II. Literature review and analysis

The analysis phase was structured based on the methodology proposed by Gutiérrez- Rua , Posada-García and González-Pérez (2019), developed in four complementary moments:

Refined search:Specific keyword combinations were applied using the operators "AND" and "OR," tailored to thematic fields relevant to the study. Priority was given to reviewing studies applied to business contexts in Latin America.

Source assessment:It were defined inclusion criteria (peer review, topic relevance, publication in the last decade) and exclusion criteria (duplicates, irrelevant documents, low methodological rigor). Additionally, two key questions were applied, adapted from Dilchert and Ones (2012):

1. Does the article explicitly address sustainability or supporting issues?
2. Does it include environmental, social or governance performance indicators?

Categorical synthesis:Analysis matrices were developed to classify the documents according to authorship, geographic region, year of publication, conceptual approach and methodologies used, allowing to trace the trends in scientific production and its geographic dispersion.

Critical analysis:Convergences, tensions and omissions in the theoretical approaches were identified, comparing the foundations of sustainable development with those of sustainability-orienteddevelopment, especially in relation to their application in the corporate sphere.

Conceptual Classification Scheme (ECC)

To facilitate the organization of the findings, a Conceptual Classification Scheme (CCS) was implemented, as suggested by Buxel, Esser, and Blome (2015). This allowed the literature reviewed to be classified according to its orientation (systemic, normative, ethical, business), facilitating the comparative analysis between the notions of sustainable and sustainability-orienteddevelopment.

Guide questions for thematic systematization

The synthesis phase included answering five key questions for each selected source:

1. What dimensions of sustainability are analyzed?
2. What methodological tools are used?
3. What types of evaluation are applied?
4. In which regions or territorial contexts are the studies carried out?
5. What are the main findings or contributions to the field?

This procedure allowed for the construction of a conceptual and analytical map of recent academic production, providing the empirical and theoretical basis for the present study. Based on this methodological foundation, the results are presented in the following sections, with emphasis on the conceptual definitions, strategic implications, and normative consequences of each approach in corporate environmental governance.

3. Results

3.1. Definitions and conceptual differences

One of the first findings emerging from the documentary analysis is the ambiguous and sometimes superficial way in which the distinction between sustainable development and sustainability-orienteddevelopment has been handled in academic, political, and business discourse. Although the two terms are often used interchangeably, their theoretical and strategic background reveals important divergences that should not be overlooked, especially when it comes to guiding environmental governance in organizational settings.

Sustainable development, in its most recognized formulation— (Brundtland Report (WCED, 1987)—proposes that development should meet the needs of the present without compromising the capacity of future generations. This formulation, widely disseminated and adopted by multilateral organizations, governments, and businesses, has been institutionalized through the 2030 Agenda and the Sustainable Development Goals (UN, 2015; Sachs, 2015; DNP, 2024). In this framework, sustainability is presented as an achievable goal through a balance between economic growth, social inclusion, and environmental protection.

This approach has facilitated the creation of concrete assessment frameworks, such as indicators, certifications, and regulatory standards, that allow environmental commitments to be operationalized in the business context (Alghamdi et al., 2017). Instruments such as the ISO 14001:2015 standard, ESG criteria, and GRI reports have played a central role in this process, providing tools to measure and report on the environmental and social performance of organizations (ICONTEC, 2015; GRI, 2021; Lozano & Peters, 2020).

But there is another way of understanding development, which has emerged strongly in Latin America as a critical response to the limitations of the hegemonic sustainable paradigm. Sustainability-orienteddevelopment, in this sense, does not only seek to integrate economic, social, and ecological variables, but also to transform the way we conceive development itself. Inspired by currents such as critical environmental rationality (Leff, 2004), decolonial thought (Escobar, 2014), ecological justice (Gudynas, 2011), and the worldviews of Good Living (Acosta, 2013), this approach distances itself from the idea of growth as a synonym for progress and subordinates it to broader principles: ecosystem regeneration, intergenerational equity, and recognition of cultural and territorial diversity (Estermann, 2013; Ulloa, 2015).

This difference marks an epistemological divide that is not only theoretical but also political and strategic. The way an organization defines sustainability, directly impacts how it assumes its responsibility toward the territories it impacts, the decisions it makes regarding its business model, and the type of governance it exercises. While the sustainable approach is framed within the logic of neoclassical ecological economics—based on efficiency and the management of externalities—the sustainability-orientedapproach adopts a more relational, ethical, and situated position, which challenges the assumptions of modern development (Carrizosa, 2000; Valenzuela, 2017).

At the corporate level, this distinction is rarely made explicit. The prevailing tendency is to use the notion of sustainability as part of institutional discourse, with a more symbolic than transformative impact. Numerous studies warn of the risks of this ambiguity, which can lead to greenwashing practices, where sustainability is more a communication strategy than a real commitment to change (Delmas &Burbano, 2011; Betancourt & González, 2021). This disconnects between discourse and practice compromises the company's ethical coherence and also its legitimacy vis-à-vis communities and social stakeholders.

Ultimately, it's not about choosing between two words, but rather about taking a position on the development model, the relationship between economy and nature, and the role that companies are willing to play in building possible futures. In a context of climate crisis, biodiversity loss, and growing distrust of corporate rhetoric, the decision to orient business action from a sustainable or sustainability-orientedperspective ceases to be technical and becomes profoundly strategic and ethical.

3.2. Strategic implications for corporate environmental governance

The distinction between sustainable development and sustainability-orienteddevelopment is not limited to the conceptual. It has profound and practical effects on how organizations understand, design, and implement their environmental governance. This governance is nothing other than the set of frameworks—institutional, regulatory, ethical, and operational—through which companies define their relationship with the natural and social environment, establish their commitments, and manage the impacts derived from their activities (Lozano, 2015; Esty & Winston, 2009).

In the dominant approach, sustainable development has been widely institutionalized through standards such as ISO 14001:2015, GRI reports, and ESG criteria. Under this model, governance is structured around management systems that prioritize efficiency, regulatory compliance, and the reduction of reputational or operational risks (ICONTEC, 2015; GRI, 2021). This logic has allowed for the implementation of standardized auditing, traceability, and continuous improvement procedures, progressively integrating the environmental component into the management structure of many companies (Albertini, 2013; Alzate -Ibáñez et al., 2020).

But this framework, while functional, has been increasingly criticized for its instrumental approach. In practice, it tends to assume sustainability as just another resource within the repertoire of business competitiveness, rather than as a commitment to a structural transformation of the development model that the company embodies (Leff, 2004; Gudynas, 2011). It is not uncommon to find business discourses laden with terms such as sustainability, resilience, or social responsibility, which do not translate into real changes at the heart of the business model. This disconnect can easily lead to greenwashing, or a distancing between public intentions and the decisions actually made (Delmas & Montes-Sancho, 2010; Betancourt & González, 2021).

From another perspective, the sustainability-oriented approach—deeply rooted in Latin American environmental thought—offers a different proposal. Here, environmental governance is not limited to impact management also is understood as a situated practice, where the company is recognized as a territorial actor with ethical, social, and cultural responsibilities (Ángel Maya, 1996; Acosta, 2024; Ulloa, 2015). This approach prioritizes principles such as political ecology, environmental justice, ecosystem regeneration, and respect for local epistemologies (Escobar, 2014; Estermann, 2013).

These differences are not merely academic. They have clear strategic implications in three key dimensions:

Corporate policymaking: While sustainable development drives the definition of measurable objectives and goals aligned with the SDGs, the sustainability-orientedapproach requires looking beyond indicators, integrating qualitative criteria linked to intergenerational justice, territorial equity and the protection of common goods (Raworth, 2017; Sachs, 2015).

Stakeholder management: In the sustainable model, stakeholder relationships are typically managed through formal reporting or consultation mechanisms. In contrast, the sustainability-orientedapproach promotes horizontal relationships and governance-building processes based on intercultural dialogue and mutual recognition (PNUD, 2024; Leff, 2004).

Organizational innovation: While the sustainable approach tends to encourage technical or market solutions—such as energy efficiency, footprint reduction, or certifications—sustainability-orientedadvocates regenerative, decentralized, and culturally integrated models, such as the circular economy from the perspective of Good Living (Gudynas, 2011; Estermann, 2013).

Furthermore, recent research highlights that organizations that have managed to incorporate substantial sustainability-orientedprinciples—beyond technical compliance with standards such as ISO 14001—tend to be more resilient in contexts characterized by environmental conflicts or social pressure, as occurs in many Latin American territories (Briñez& Penagos, 2021; Cárdenas-Navas, 2021).

The way a company structures its environmental governance reflects the rationale that guides its relationship with life and the environment. Adopting a sustainable approach can offer a functional management path. However, the sustainability-orientedapproach challenges organizations to rethink their role in the social and natural ecosystem in which they are immersed. The choice between one or the other is not a simple technical decision: it is an ethical, strategic, and political stance toward the world we want to build.

3.3 Comparative analysis and connection with public policy experiences: strategic implications from the Colombian regulatory framework

The distinction between sustainable development and sustainability-orienteddevelopment is not only fought out at the theoretical or conceptual level. In the Colombian context, this tension finds concrete expression in the design of public policies and in the legal frameworks that guide organizations' environmental governance. What at first appears to be an academic debate actually shapes the way companies define their role in relation to the environment, territories, and society. In this sense, the Colombian regulatory framework offers opportunities and restrictions, while highlighting the unbalanced weight that the sustainable approach still has compared to a more critical and transformative sustainability-orientedvision.

3.3.1. Institutionalized sustainability: normative and technical structure

Colombia has made significant progress in building an environmental legal framework that adopts the principles of sustainable development as the basis for public policies. Law 99 of 1993 marked a turning point by creating the National Environmental System (SINA), institutionalizing the sustainable approach as the central axis of the relationship between the State, society, and nature. This orientation has been consolidated with other key regulations such as Law 1931 of 2018, which establishes guidelines for climate change management, and Law 2169 of 2021, which charts the path toward carbon neutrality. Decree 1076 of 2015, for its part, has served as a regulatory compendium that facilitates the regulatory application of the current environmental framework.

In parallel, the adoption of the Sustainable Development Goals (SDGs) has aligned the country with international sustainability agendas, as reflected in the reports of the National Planning Department (DNP, 2023; 2024). In this environment, the business world has incorporated tools such as the ISO 14001:2015 standard, which offers a technical roadmap for implementing effective environmental management systems (ICONTEC, 2015). Thus, sustainability has become a regulated, traceable, and certifiable practice, facilitating its operational adoption in various productive sectors.

3.3.2. Regulatory limitations in the face of a sustainability-orientedvision

However, this legal architecture, although robust, also presents structural gaps when compared to the principles of sustainability-orienteddevelopment. The rationale that dominates Colombian environmental regulations remains eminently technical and functional. Priority is given to efficiency, impact mitigation, and formal compliance, without comprehensively incorporating dimensions such as biocultural diversity, environmental justice, or the recognition of local and ancestral knowledge.

Some recent regulations, such as Law 1930 of 2018, which protects páramo ecosystems, the Escazú Agreement, which guarantees rights of access to information, participation, and environmental justice, or Decree 0044 of 2024, which establishes measures for the protection of strategic areas, represent significant progress. However, these instruments still appear isolated, lacking coherent articulation with the country's economic, territorial, or industrial policy. The critical rationality of Latin American environmental thought—with authors such as Leff (2004), Escobar (2014), or Ulloa (2015)—remains neither fully recognized nor integrated into the dominant regulatory design.

3.3.3. Strategic implications for the company

This asymmetry between approaches has concrete effects on the business world. On the one hand, the clarity and solidity of the legal framework based on sustainable development allows organizations to structure their management systems, obtain certifications, respond appropriately to audits, and align themselves with the demands of international markets. However, it also limits the strategic horizon of companies that wish to move toward a more profound transformation of their production models.

The risk is clear: operating under a strictly regulatory approach can lead organizations to develop formal sustainability strategies that are disconnected from the socio-environmental contexts in which they operate. This disconnect can translate into territorial tensions, loss of legitimacy, and difficulties in responding to increasingly informed and demanding citizen demands.

However, this same scenario can open up opportunities. Companies that choose to go beyond compliance and incorporate the principles of sustainability-orienteddevelopment—such as ecological justice, intergenerational equity, or intercultural respect—can build a distinctive position. In contexts of growing socio-environmental conflict, this strategic decision can translate into organizational resilience, community trust, and the creation of shared value (UNDP, 2024; Raworth, 2017).

The Colombian regulatory framework has managed to consolidate the sustainable development approach as a structuring reference for environmental and business policy. However, moving toward more coherent, legitimate, and transformative environmental governance requires opening up space for a sustainability-orientedinterpretation that complements, questions, and deepens this framework. This transition depends not only on legal reforms but also on conscious decisions by organizations that want to build a different connection with the land, nature, and life.

4. Discussion

Throughout this review, it has become clear that the distinction between sustainable development and sustainability-orienteddevelopment is not merely a matter of terminology, nor a minor detail of the contemporary environmental debate. On the contrary, it is a difference of strategic importance, which directly impacts how organizations understand and exercise their environmental responsibility. While for a long time these notions were treated interchangeably, it is now recognized that behind each there are distinct rationales, leading to divergent models of governance and corporate action (Valenzuela, 2017; Cárdenas-Navas, 2021).

In the business world, sustainable development has gained a dominant position. Its proposed balance between economic growth, social equity, and environmental protection has been adopted by international organizations such as the UN, the World Bank, and the OECD, and has deeply penetrated the regulatory frameworks of many countries in the Global South, including Colombia (UN, 2015; OECD, 2020). In practice, this perspective has translated into the implementation of environmental management systems sustainability-oriented by standards such as ISO 14001:2015, ESG criteria, and GRI reports, which transform environmental commitments into verifiable metrics and organizational routines (GRI, 2021; ICONTEC, 2015; Lozano & Peters, 2020).

Colombia has strongly embraced this vision, supporting it within its constitutional and legal framework. The 1991 Constitution recognizes the collective right to a healthy environment (Article 79), the duty to protect natural resources (Article 8), and the ecological function of property (Article 58). These foundations are embodied in regulations such as Law 99 of 1993, which created the Ministry of the Environment and the National Environmental System (SINA), consolidating sustainable development as the guiding principle of national environmental policy (Carrizosa, 2000; DNP, 2024).

However, a critical review indicates that, despite its institutional consolidation, this approach does not always drive profound transformations. Several authors have pointed out that sustainable development tends to reproduce a functional rationality, where economic growth is normalized as an inevitable and desirable condition, even when this implies tensions with the real sustainability of territories and ecosystems (Leff, 2004; Gudynas, 2011; Ulloa, 2015). In this context, it is not unusual to find corporate strategies that, although well structured in technical terms, end up becoming exercises in greenwashing, where the sustainability narrative conceals extractive practices or business models that are little compatible with environmental regeneration (Delmas&Burbano, 2011; Pérez-Rincón& Vargas-Machuca, 2022).

In the face of this dominant logic, the sustainability-orienteddevelopment approach emerges as a critical alternative. Inspired by Latin American environmental rationality, it proposes a break with the assumptions of conventional development and proposes reorienting business action based on ethical and territorial principles. This perspective is not based on efficiency or formal compliance, but on the need to regenerate ecosystems, recognize diverse knowledge, and act within a framework of ecological justice (Ángel Maya, 1996; Estermann , 2013; Acosta, 2024). Although few companies have internalized this vision, its transformative potential is evident, especially in regions where socio-environmental tensions are commonplace and require coherent, integrated, and territorially sensitive responses (Escobar, 2014; Rodríguez, 2021).

This duality is also evident in organizations' use of the Sustainable Development Goals. Although many have incorporated them into their sustainability reports, in practice their application tends to be fragmented, limited to specific actions or communication strategies. The SDGs rarely become mainstreamed into organizational culture or become effective decision-making criteria (Álvarez, 2016; UNDP, 2024). This mismatch between discourse and action highlights the need to rethink the relationship between international standards, national policies, and local realities.

It is key to strengthen the dialogue between the Colombian regulatory framework—which includes laws such as Law 99 of 1993 and

Law 1931 of 2018—international standards such as ISO 14001 and the SDGs, and the epistemological proposals of critical environmental thinking (Gudynas, 2016; Leff, 2022). Without this articulating effort, sustainability risks becoming trapped in the language of certification, disconnected from the ecological and social challenges it demands to address.

Ultimately, companies today find themselves torn between two models of environmental governance: one that is standardized, functional, and globally accepted, and another that is territorial, ethical, and transformative. Opting for the latter does not imply rejecting regulation or technical instruments, but rather going beyond them, incorporating questions about the meaning of development, the connection with the environment, and intergenerational responsibility. In a world marked by the climate crisis, resource depletion, and growing social pressure for environmental coherence, this strategic decision can be the factor that defines not only competitiveness but also the legitimacy and long-term survival of organizations (Lozano, 2015; Sachs, 2015).

5. Conclusions

Thefindingsofthissystematicreviewsuggestthatthedistinctionbetweensustainabledevelopment and sustainability-orienteddevelopmentgoesfarbeyond a matterofwords. Itis a structuraldifference, withprofoundstrategic, ethical, and operationalimplicationsfororganizations. Whilesustainabledevelopment has establisheditself as a global benchmark, articulatingeconomicgrowth, social equity, and environmentalprotection, sustainability-orienteddevelopmentproposes a conscious break withthisdominantrationale, suggestinga differentwayofunderstandingtherelationshipbetweenbusiness, territory, and life.

In thebusinessworld, thesustainableapproach has provenusefulforcomplyingwithregulations, accessingcertificationssuch as ISO 14001:2015, and strengtheningorganizationalreputationthrough ESG reporting. However, itsapplicationisoftenlimitedtotechnicalaspects, leavingintactmanyofthestructuresthatgiverisetotheproblemsitseekstomitigate. Whennotaccompaniedbycriticalreflection and a solidenvironmentalethic, thisformofsustainability can become a facade: well-writtenprocedures, butdisconnectedfromtheenvironment, social conflict, and ecologicalregeneration.

In response, sustainability-orienteddevelopmentoffers a lessstandardizedpath; it'sanapproachthatdemandsrethinkingthe role ofbusinessnot as a mere manager ofimpacts, but as a social actor committedtothecollective future. Itrequireslisteningto local knowledge, embracingregeneration as a guidingprinciple, and building more horizontal, sensitive, and ethicallygroundedformsofgovernance.

In theColombiancontext, althoughthereis a broadregulatoryframeworkforsustainability-orienteddevelopment, thereisstill a gap regardingtheprinciplesthatunderpin a sustainability-orientedvision. Companiesthatrecognizethis gap—and actaccordingly—willnotonlycomplywiththelaw: theywill be betterpreparedtoadapttoscenariosofhighenvironmentalconflict, respondto new social demands, and buildlegitimatetieswiththeterritoriestheyinhabit.

Finally, clearlyunderstandingthedifferencebetweensustainability and sustainability-orientedisnotanisolatedacademicexercise. Itis a strategictoolforredefiningthecourseofcorporateenvironmentalgovernance in times ofclimate crisis, biodiversityloss, and profound social transformations. Itisnotsimplyaboutadopting a new language, butaboutcommittingto a real transitiontowardorganizationalmodelsthatcoherentlycontributeto a more just, livable, and shared future.

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