

## **Category System for the Master Thesis „ESG – A Vehicle Towards A Bearable Society?“**

### Overview:

- **Main Category**
  - Sub Category
    - *Specific Sub Category*
  
- **Salutation and Introduction / Goodbyes and Ending of Interview**
  
- **Current State of ESG**
  - Perception of ESG
  - Role of Governments
  - Purpose and Mission of ESG
  - Beneficiaries of ESG
  - Ignoring of ESG Mandate
  - Evaluation of ESG Impact
    - Advantages of ESG
    - Shortcomings of ESG
  - Emergence of ESG
    - Definition of ESG
    - Rise and Stall of ESG
  - Financial Materiality
  - Transition and Transformation
  
- **ESG Ecosystem & Standard Setting**
  - ESG Strategy
  - ESG Investing
  - Comparability
  - Mandatory ESG Reporting & Disclosure
  - Weightage of Aspects in Each Pillar
  - Distinguishability and Factors in ESG Scores
  - Bottlenecks to ESG Adoption
  
- **Opinions on Business & Society**
  - Opinions on Peter Drucker's Statements

- Requirements for a Bearable Society
- Companies & Profit
- Role of the Business Enterprise in Society
- Corporate Responsibility for Addressing Social Problems
- Role of Elites
  
- **Demands of Young People**
  - Disappointment of ESG
  - Social License / Legitimacy
  - Protest and Activism of Young People
  - Consumer Demands of Young People
  - Political Demands of Young People
  
- **Environmental Pillar**
  - “E” in ESG
  - Feasibility and Trust in Sustainable Strategies
  - Recognition for Companies Focusing on Healing the Planet
  - Alternatives to Avoiding Further Harm
  
- **Social Pillar**
  - Box ticking
  - Supply Chain Topics
  - Responsibility for Workforce Development
  - Importance of Adequate Pay
  
- **Governance Pillar**
  - ESG and Executive Compensation
  - Role of Governance to Prevent Myopia
  - Companies Right/Duty to Remain Apolitical
  - Inclusion of Political Stance / Brand Activism
  
- **Outlook**
  - Impact of ESG on the Role of the Business Enterprise
  - Collaboration Between Governments and Businesses
  - Comparison ESG to CSR
  - ESG in 5, 10, 15 years / Future of ESG
  
- **Final Remarks on the Bearable Society**