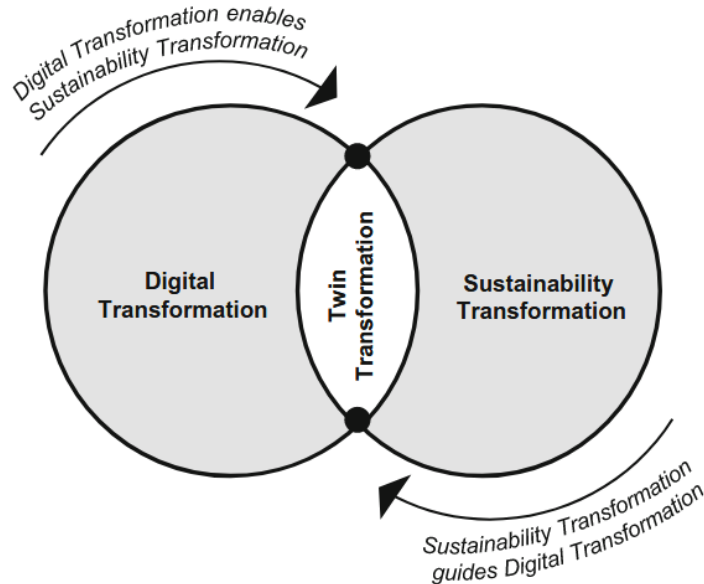


NBMC 2026

What are the tensions existing between the digital transformation and the sustainability transformation within organizations?

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Twin Transformation (TT)



- Very recent concept
- Bidirectional process
- Focus on strategic implementation at the organizational level
- **Focus on the synergy effects between the two transformations**

Real-world problem

Organizations experience **tensions** between the digital transformation and the sustainability transformation



Research avenues

- Analyze the organizational reality of twin transformation (Christmann *et al.*, 2024)
- Investigate the ambiguity and fuzziness of the relationship between DT and sustainability (Ologeanu-Taddei *et al.*, 2025)
- Analyze the antagonistic interactions of DT and ST within TT (Lockl *et al.*, 2025).
- Explore how different sectors prioritize and implement sustainability and digital initiatives, and their impact on organizational performance (Philp *et al.*, 2025)



We still have a very limited understanding of how the *twin transformation* is implemented and governed in organizations

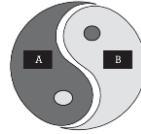
Theoretical lens: Paradox Theory

Organizational tensions



Dilemma

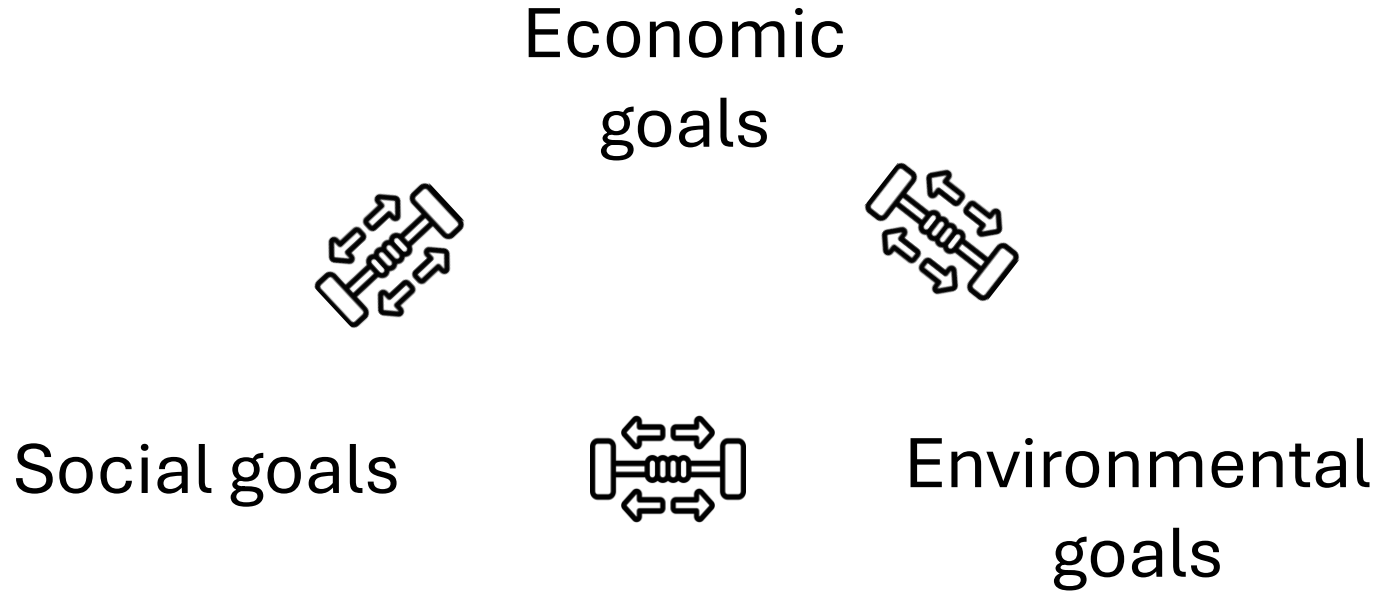
Competing choices,
each with
advantages and
disadvantages



Paradoxe

Contradictory but
interconnected elements
that coexist and persist
over time.

Sustainability Tensions



Examples of potential tensions

Dilemmas

- Hardware renewal → Performance and security **vs.** Planned obsolescence and e-waste
- Automation → Productivity gains **vs.** Destruction of low-skilled jobs

Paradoxes

- Dematerialization of services →
(+) 24/7 Accessibility
(+) Reduced travel
vs.
(-) Exclusion of non-digital audiences
(-) Increase in digital infrastructure (servers, data centers)

Sensemaking theory

Understand how actors within an organization interpret these tensions and develop organizational responses



Methods

- Case studies → to be defined...
 - Relevant actors: IT managers, sustainability managers → broaden the scope ?
 - Relevant cases: Responsible AI, data sovereignty, ...

Expected Contributions

- Understand the tensions between the two transformations
- Provide empirical knowledge on how organizations implement the Twin Transformation
- Understand the drivers beyond organizational responses



Scope

Geographical area



Industry



Type of organization



Size



Articulation of the thesis

Twin Transformation (TT)

Strategic alignment has implications



Tensions (WHAT)



Organizational mediations via
governance (HOW)



Performance (SO WHAT)

Article 1 → Exploring conflicting dynamics within the twin transformation (case studies)

Article 2 → Exploring the operationalization of *twin transformation* through risk management (case studies)

Article 3 → Exploring how TT-related risk management influences robust and resilient business models

