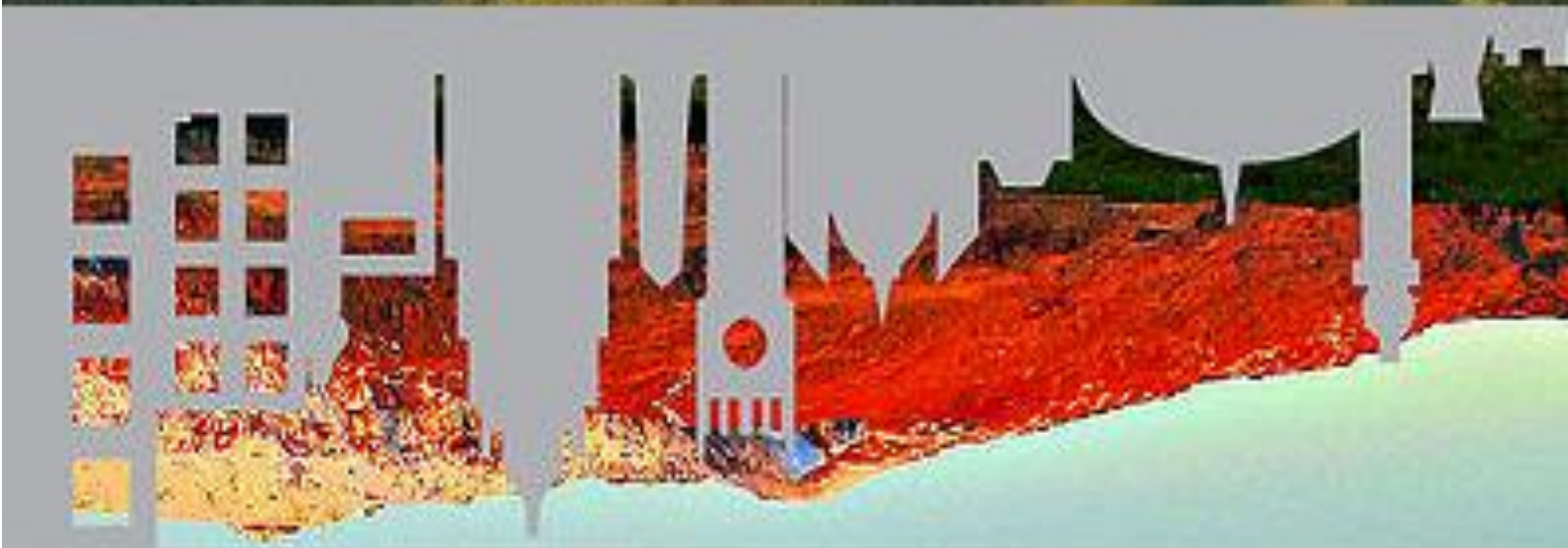




Social intervention dynamics in the implementation process of corporate sustainability: a comparison of theory and practice



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Words of thanks

This thesis would not have been possible without the time, support and feedback of my supervisor Dr. Walter Vermeulen. His positive energy and suggestions have been of great help in the guidance of my research. Furthermore I would like to stress my gratitude for the feedback given by Marthijn Junggeburth (Bavaria), Ruben van Ardenne and Cynthia de Koning (Compass), Iris van Wanrooij (Dutch aWEARness), Jos Manders (van Houtum) and Tessa Meulenstein (Ben and Jerry's). Their feedback was extremely helpful and have helped to improve my research results. Moreover I would like to thank Dr. Romana Rauter from the University of Graz for the feedback given on my research proposal and for being the second reader of my thesis. Lastly, I would like to thank my friends and family who supported me in the process with a special thanks to my boyfriend Thom Schotel.

Abstract

In the implementation process of Corporate Sustainability (CS), physical and social dynamics play an important role. Scientific research however tends to focus on optimizing physical dynamics in the CS implementation process, discarding the influence of the created and affected social dynamics. The research conducted therefore focusses on optimizing social dynamics in the CS implementation process. Two literature analyses were carried out, analysing to what extent the propositions made by scientists to optimize social intervention dynamics in the CS implementation process correspond with literature written by successful CS change agents from the industry and what lessons can be drawn from this comparison. The results were presented to five other successful CS change agents from the industry to reflect upon.

It is found that firstly, a leader centred approach seems to be most successful when initiating the corporate cultural change necessary to optimize the social dynamics within the company. Leaders can mould a corporate culture for it to help optimize the social intervention dynamics resulting from the CS implementation process. For many companies which started from a CS perspective, the moulding process of the corporate culture has matured and the leader has taken a step back trusting his employees to have enhanced the corporate values and to be capable of acting within the set vision. By using strategic ambiguity, they create a feeling of psychological safety which makes employees less at risk when experimenting, creating more freedom for creativity and innovations. For companies that did not start from a CS perspective it is observed that the corporate culture needs strong leader centred guidance to enable and establish cultural change for a longer period of time. Habits need to be broken and employees need to be convinced of the new vision which takes more dedication and effort of a leader than when a company starts from a CS perspective and the leader can simply recruit people that fit within the vision. For guidance on how the social dynamics can be optimized a list of 9 corporate cultural change enablers was derived.

The study is based on a very limited amount of literature and thereby the found results are by no means well substantiated. However, it forms a good first exploration of the social dynamics that might be of influence in optimizing social dynamics in the CS implementation process.

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1. Introduction

Global warming and climate change currently form the greatest threat to our planet (IPCC, 2013, p. 6). Companies increasingly acknowledge their role and responsibilities and have started to search for solutions to reduce their impact and help to combat climate change. While it is generally agreed upon that corporate sustainability¹ (CS) is something worth striving for (Baumgartner, 2009, p. 104), much disagreement exists on what it should entail and how it should be implemented (Vermeulen & Witjes, 2016, p. 2824). This allows companies to define themselves what CS implies for them and set their own goals. Vermeulen and Witjes (2016) argue that no matter the level of CS ambition, for a CS implementation process to be successful it is important to always address both physical and social dynamics (Vermeulen & Witjes, 2016, p. 2825). Monitoring is key to be able to make adjustments if necessary. Audits are however often only carried out for some of the physical dynamics. Retrospective self-reflection of the social dynamics within the business is often lacking (Vermeulen & Witjes, 2016, p. 2826). Social dynamics are however created and affected by the CS implementation process, and will impact the physical performance (Vermeulen & Witjes, 2016, p. 2826). Vermeulen and Witjes (2016) therefore propose a continuous transformative learning approach which helps companies to reflect upon their social dynamics. Their approach however does not give any guidance on how social dynamics can be influenced to optimize a successful CS implementation process. A more elaborate literature review on this topic resulted in the identification of a research gap as this subject is not quite addressed in the field of CS. However, for practitioners more guidance on how social dynamics can be influenced to optimize a successful CS implementation process can be very helpful. This is therefore chosen to be the central focus of this thesis.

The literature used by Vermeulen and Witjes (2016) to develop the transformative learning approach is analysed once more to see what suggestions are made to influence the social dynamics so that it optimizes the CS implementation process. This is compared to an extensive literature analysis of the strategies of successful CS change agents from the industry, to see how theory and practice relate and what lessons can be drawn. This leads to following central research question:

To what extent are the propositions made by scientists to optimize social intervention dynamics in the CS implementation process in line with literature written by successful CS change agents from the industry, and what lessons can be drawn from this comparison?

With the following sub questions:

1. What do scientists propose to be of influence on corporate social dynamics?
2. What does scientific literature describe to be factors that help optimize the corporate social dynamics in the CS implementation process?
3. How does the literature written by successful CS change agents from the industry relate to the outcome of the scientific literature analysis?
4. How do other successful CS change agents from the industry reflect upon the results of the literature analyses carried out?
5. What final lessons can be drawn from this comparison, considering the feedback given?

¹ In this thesis the rather neutral definition on CS compiled by the International Institute for Sustainable Development (IISD) and others (1992) is used. They define CS as *“the adoption of business strategies and activities that meet the needs of the enterprise and its stakeholders today while protecting, sustaining and enhancing the human and natural resources that will be needed in the future”* (IISD et al., 1992 in Baumgartner, 2009, p. 103).

In the next chapter the methods used in this thesis are described and discussed. The third chapter introduces the most important concepts that influence the corporate social dynamics. These are used to analyse the scientific literature used by Vermeulen and Witjes (2016) to see whether and what scientists propose to help optimize the social dynamics of an intervention such as the implementation of a CS strategy. In chapter five, the literature written by successful CS change agents from the industry is analysed using the same approach. The two analyses are compared and integrated in chapter six. These results are presented to other successful CS change agents from the industry to reflect upon. The comments and reflections are discussed in chapter 7. In the final chapter, the central research question is answered and suggestions for further research are made.

2. Methods

A qualitative analysis of secondary literature written by scientists as well as by successful CS change agents from the industry forms the basis of this thesis. These analyses are carried out using the grounded theory method developed by Glaser and Strauss (1967). The basic idea of the grounded theory method is to read a textual database, and by means of comparison 'discover' a set of similarities and differences and their interrelationships (Glaser & Strauss, 1967, p. 2). This is done for the two different sets of literature, after which the two analysis are compared and integrated. The results are presented to other successful CS change agents from the industry, for them to comment on. Feedback given is discussed and reflected upon. In the concluding chapter, the central research question is answered and suggestions are made for further research. Given the above, the following six research phases can be identified:

1. Define the most important concepts that influence the corporate social dynamics.
2. Analyse literature written by scientists on social intervention dynamics.
3. Analyse literature written by successful CS change agents from the industry on their approach for managing social intervention dynamics.
4. Comparison and integration of the two analysis.
5. Check results with interviews and discuss feedback.
6. Include feedback and conclude by answering the central research question.

In the next paragraphs the methods used in each phase are elaborated on and justified.

2.1 Research phase 1

In this phase the theoretical framework of the research is created. Concepts related to social dynamics are discussed and defined. The literature in the next research phases is analysed using the concepts and theories defined in the theoretical framework.

2.2 Research phase 2

The selection of scientific literature greatly influences the outcome of the analysis and therefore should be well-founded and justified. Vermeulen and Witjes (2016) argue that the set of literature they used to develop the transformative learning approach represents "*corporate sustainability scholars from different academic and geographic backgrounds*" who recently "*have been proposing approaches for the implementation of corporate sustainability*" (Vermeulen & Witjes, 2016, p. 2828). These selection criteria are in line with what the scientific literature analysed in this thesis, should contain and represent. The set of literature used by Vermeulen and Witjes (2016) to develop the transformative learning approach is therefore used in the analysis of scientific literature on the social intervention dynamics in the CS implementation process. A table listing the articles can be found in table 1.

Table 1. Literature used by Vermeulen and Witjes (2016) in their review of recent literature on CS integration approaches

| |
|---|
| Hahn et al. (Hahn et al., 2015; Hahn & Scheermesser, 2006) |
| Baumgartner et al. (Baumgartner & Ebner, 2010; Baumgartner, 2009, 2014) |
| Searcy et al. (Asif et al., 2013; Searcy, 2011, 2014) |
| Schaltegger et al. (Figge et al., 2002; Schaltegger et al., 2013) |
| Linnenluecke et al. (Linnenluecke & Griffiths, 2010; Linnenluecke et al., 2009) |
| Lindgreen & Maon et al. (Lindgreen et al., 2010; Lindgreen et al., 2009; Lindgreen & Swaen, 2010) |
| Cramer et al. (Cramer, 2005a, 2005b; Van Der Heijden et al., 2010) |
| Azapagic et al. (Azapagic, 2003, 2004; Azapagic & Perdan, 2005) |
| Marrewijk et al. (Van Marrewijk & Werre, 2003; Van Marrewijk, 2004) |
| Epstein et al. (Epstein & Roy, 2001; Epstein & Buhovac, 2010) |

2.3 Research phase 3

It is important that the literature used in this research phase is also well-founded and justified. Therefore several selection criteria were developed to help narrow down the amount of literature. First of all, literature selected for the analysis of successful CS change agents from the industry should first of all be written by a (former) CEO that is generally acknowledged as being a frontrunner in progressively and effectively implementing CS strategies. It is assumed that these change agents have best insight in the lengthy CS implementation process on both physical and social dynamics. Second, the selected literature should represent as many different sectors as possible to increase the validity and reliability of the results.

Different forums discussing inspiring CS front running CEOs were used to identify successful CS change agents from the industry. The ones that have written a book about their practices are included in the analysis. Next to this, an extensive search on various international book websites was carried out using the snowball method. This resulted in the list of books presented in table 2 which is used for analysing successful CS change agents from the industry.

A side note should be made emphasizing the difficulties encountered when selecting the books. It was rather hard to find books that fit the set selection criteria as most books on CS strategies offered on international book sites were written by consultants. These are not included as first of all, (former) CEOs are believed to have better insights in the full and lengthy implementation process of CS strategies, where consultants are often only involved in some of the CS implementation phases. Moreover, consistency in the background of the authors helps to increase the validity of the analysis. In order to compare the different CS strategies described in the books, each book is analysed using the same structure. First of all the motivational background is analysed, from which the corporate CS values are derived. Second, the social dynamics described by the authors are analysed. This is done with the analysis of the scientific literature in mind, looking for similarities and differences.

Table 2. List of books written by successful CS change agents in which they describe their practices that is used for the analysis of successful CS change agents from the industry

| Authors | Year of publishing | Title | Company | Sector |
|----------------------------|--------------------|---|---------------------|---------------------------|
| Anderson, R. | 2009 | Confessions of a radical industrialist | Interface | Carpet tiles |
| Mackey, J., Sisodia, R. | 2014 | Conscious Capitalism, Liberating the Heroic Spirit of Business | Whole Foods Markets | Supermarket chain |
| Dahlvig, A. | 2012 | The IKEA Edge, Building Global Growth and Social Good at the World's Most Iconic Home Store | IKEA | Home furnishing products |
| Chouinard, Y., Stanley, V. | 2012 | The Responsible Company, What we've Learned from Patagonia's First 40 Years | Patagonia | Outdoor clothing and gear |
| Ruch, D. | 2006 | Leaders & Followers: Lessons from 45 Years at Herman Miller, Inc. | Herman Miller | Office furniture |
| Hollender, J., Breen, B. | 2010 | The Responsibility Revolution: How the Next Generation of Businesses Will Win | Seventh Generation | Household products |

2.4 Research phase 4

In this phase, the results of both analyses are compared describing the similarities and differences between the representing scientific literature on the CS implementation process and literature written by CS change agents from the industry. A preliminary list of corporate cultural change enablers is derived from the analysis.

2.5 Research phase 5

In the fifth phase the results developed in phase four are presented to other successful CS change agents from the industry to reflect upon. In this paragraph first of all the selection of interviewees is expanded on, after which the content of the setup of the interviews is exemplified.

The recruitment procedure for interviewees is based on different aspects. Where a random selection of successful CS change agents from the industry would be ideal, geographical and time restrictions narrow the selection of companies to those that have at least a division in the Netherlands. The connections between Utrecht University and successful CS change agents from the industry are first of all used for the recruitment of interviewees. This forms a bias in the research. However, as companies do not directly gain anything from participating and a higher number of interviews increases the validity of the results, this bias is believed to be acceptable when also other recruiting methods are carried out. Furthermore, the website of 'de Groene Zaak' (a Dutch platform for CS implementing firms) is used in the search for successful CS change agents from the industry. The companies presented on the website are invited for an interview. Also businesses which are ranked high for their CS practices by the Dutch Association of Investors for Sustainable Development (VBDO) are approached for an interview.

The interviews are set up in an unstructured way, as this creates most space for interaction and discussions which is beneficial for the final research results. The aim is first of all to get

an idea of what the CS implementation process of the company represented by the interviewee, looks like and how it was initiated. This is helpful for creating a better understanding of the feedback given on the research results. Later, the results are presented, on which the interviewee are asked to comment and give feedback. The interviewees are requested to support their comments and feedback with examples that vouch for their statements, to create a better understanding of the subject. The interviews are coded afterwards to structure the answers given highlighting the various research outcomes. For this the coding program Nvivo is used.

2.6 Research phase 6

In phase six, the feedback given during the interviews is discussed and necessary alterations are included in the final results. Furthermore, the central research question is answered and suggestions for further research are made.

3. Theoretical framework

In this chapter the relevant concepts linked to corporate social dynamics is discussed. Social dynamics often appear after an intervention and are therefore also often referred to as social intervention dynamics. The intervention is in this case the implementation of a CS vision and strategy. The resulting social dynamics among employees within the company are highly determined by the corporate culture. This is therefore elaborated on first, as well as the related concepts of corporate values and norms. After that, a closer look is taken at the scientific literature on corporate cultural change mechanisms to generate a better understanding of how social dynamics can be guided.

3.1 Corporate culture

Corporate culture is often pointed at as the number one reason for failing to achieve aimed corporate change (Linnenluecke & Griffiths, 2010, p. 359). While the tools, strategies and techniques may be present, failure occurs because the fundamental culture and values within an organization remain the same (Quinn & Cameron, 2006, p. 5). Also, different studies have shown (Freeman & Cameron, 1993; Jarnagin & Slocum, 2007) that the successful implementation of cultural change for corporate sustainability may largely depend on the values, norms and ideology of an organization's culture. These affect the way corporate sustainability is implemented and the observed outcomes (Linnenluecke & Griffiths, 2010, p. 359). In order to analyse the scientific discussion surrounding the influence of corporate culture on the effective implementation of CS strategies, it is important to first clearly define what corporate culture entails.

There are four commonly used definitions for (corporate) culture;

- Schein's (1992) definition of group culture is the most commonly referred to and describes it as *"a pattern of shared basic assumptions that the group learned as it solved its problems of external adaptation and internal integration, that has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems"* (Schein, 1992, p. 12).
- According to Schneider (1988) culture refers to (a) the values lying beneath what the organization rewards, supports and expects; (b) the norms that surround and/or underpin the policies, practices and procedures of organizations; (c) the meaning incumbents share about what the norms and values of the organization are (Schneider, 1989, p. 353).
- Kottler and Heskett (1992) refer to the deeper and less visible level, where culture refers to values shared by people in a group and which tend to persist over time even when group composition changes. Hence, at the more visible level, culture represents the behavioural patterns which new employees are encouraged to follow by other employees. Furthermore, each level of culture tends to influence the other (Kotter & Heskett, 1992, p. 4).
- Hofstede (2004) uses the following operating definition of culture *"The collective programming of the mind that distinguishes one group or category of people from another"* (Hofstede et al., 2004, p. 58).

What can be derived from these different definitions is first of all that most definitions stress that there are multiple levels of culture. An often cited framework describing three different levels of culture is that of Schein (1992). Schein (1992) identifies three levels of corporate culture: basic assumptions, values and artifacts which refer to the degree of visibility of the cultural phenomenon (Schein, 1992, p. 17). The artifacts include the phenomena that everyone sees, hears or feels when encountering a group with an unfamiliar culture.

Examples of artifacts are among others, technology, language, architecture, house style, observable rituals. Where this level is easy to observe, it is difficult to decipher due to one's own interpretations, norms and values (Schein, 1992, p. 17). Espoused values are justifications based on the learning history of an organization. If a solution works and if the group shares the perception of that success, a process of cognitive transformation is started (Baumgartner, 2009, p. 107). Here a value will firstly be transformed to a shared value, after which it is developed into a shared assumption. When this process of social validation is successful these shared assumptions will change into basic assumptions resulting in the values being taken for granted (Baumgartner, 2009, p. 107). This level is the hardest to change as the human mind prefers a state of cognitive stability. Questioning a basic assumption can release defensiveness and fear (Schein, 1992, p. 21).

A second common ground of the different definitions on culture is that they all describe that it is based upon values and norms which are shared by a group of people. For this reason it is important to zoom in on what values and norms actually are and how they are established.

3.2 Corporate values

Rokeach's (1973) definition of values is most commonly used, describing them as "*an enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence*" (Rokeach, 1973, p. 5). This definition focusses more on the values of individuals. Graves (1974) has identified a human value system consisting out of a latter of eight core values. Graves (1974) argues that the development of value systems occurs in a fixed order: (1) Survival; (2) Security; (3) Energy & Power; (4) Order; (5) Success; (6) Community; (7) Synergy and (8) Holistic life system (Graves, 1974, pp. 73 – 77). With each new value system including and transcending the previous ones, and thus forming a natural hierarchy of values (Wilber, 2000, p. 23). These core values are important for the survival and development of human beings (Graves, 1974, p. 73). It however needs to be stressed that individual values can differ from corporate values and the level of congruence determines an employee's commitment (Finegan, 2000, pp. 159–160; Posner & Schmidt, 1993, p. 341). Corporate values, are as Dose (1997) defines them "*evaluative standards relating to work or the work environment by which individuals discern what is "right" or assess the importance of preferences*" (Dose, 1997, pp. 227 – 228). Both definitions implicate a form of weighing out preferences. Especially in the context of corporate sustainability this is important to stress as the environment is almost always valued, but often other corporate values outweigh the weight that has been given to the environment resulting in minimal environmental action.

At first, scientists explained active corporate environmental commitment as solely driven by profit maximization and economic rationality (Hahn & Scheermesser, 2006, p. 153). Later, some scholars started to address the question of motives behind CS in more detail (Bansal & Roth, 2000, p. 718; Morrow & Rondinelli, 2002, p. 161; Prakash, 2001, p. 288). They argued that it is crucial to understand the motivations behind CS practices within companies as CS may also be driven by institutional pressures, ethical and normative motives and coercive adaptation (Bansal & Roth, 2000, p. 720; Prakash, 2001), resulting in different strategies. Subsequently, different authors started to design CS value systems. Graafland and van de Ven (2006) for example have made a distinction between strategic and moral motivations for the implementation of CS (Graafland & van de Ven, 2006, p. 9). Where Van Marrewijk and Werre (2003) have transformed the eight human core values identified by Graves (1974) into six transcending corporate values and ambition levels for implementing CS (Van Marrewijk & Werre, 2003, p. 112). A brief description of the six value levels identified by Van Marrewijk and Werre (2003, p. 12) is given bellow.

1. Pre-CS: At this level there is basically no ambition for CS. Some steps that might be labelled as CS are taken when forced from the outside. Close monitoring is required.

2. Compliance-driven CS: Here, CS consists of providing welfare to society within the set limits of regulations imposed by authorities. Also, organizations might be responsive to charity and stewardship considerations. CS is seen as a duty and obligation.
3. Profit-driven CS: At this level, the integration of social, ecological and ethical aspects start to play a more increasing role in business operations and decision-making processes. CS is promoted when profitable.
4. Caring CS: Here CS consists of balancing economic, social and ecological concerns. CS initiatives go beyond complying with regulations and profit considerations and include care for the planet, social responsibility and human potential.
5. Synergistic CS: Here a synergistic, win-together approach with all relevant stakeholders is aimed at with functional solutions, creating economic, social and ecological value. Sustainability important and inevitable for progress.
6. Holistic CS: At this level, CS is integrated and imbedded in every aspect of the organization. The aim is to contribute to the quality and continuation of life now and in the future. CS is the only alternative.

The transcending corporate value system as defined by Van Marrewijk and Werre (2003) is later used as a guiding reference to further analyse the literature. This is done because Van Marrewijk and Werre (2003) were among the first to identify different corporate value systems in relation to CS. Their value system is furthermore broadly oriented, includes the different perspectives around, and is rather specific in its descriptions. The literature used for the development of the general CS framework of Vermeulen and Witjes (2016) is almost all published after the article of Van Marrewijk and Werre (2003) which creates the opportunity to have a closer look at whether other scientists in the field agree with the distinctions made by Van Marrewijk and Werre (2003).

Values systems are helpful but need guiding norms to make sure the values are pursued. Different definitions of norms stress different elements of what norms aim to attain and how they are established. Broom and Selznick (1963) define norms as blueprints for behaviour, based on cultural values, by which individuals may seek alternate ways to achieve their goals (Broom & Selznick, 1963, p.68). Where Homans (1958) stresses that a norm *“is a statement made by a number of members of a group, not necessarily by all of them, that the members ought to behave in a certain way in certain circumstances”* (Homans, 1958, p. 46). While Morris (1956, p. 610) stresses that norms are sanctioned prescriptions. The various definitions around, highlight the different levels and gradients norms exist in, resulting in the coexistence of multiple definitions. Norms guide individuals towards preferred behaviour, self-prescribed by the individual or imposed by a group of people. In a corporate setting, disobedience with corporate norms will lead to sanctions and could eventually lead to resignation (Posner & Schmidt, 1993, p. 346). Companies also however commonly use reward systems to stimulate desired behaviour.

3.3 Corporate cultural change mechanisms

After having defined corporate culture, values and norms it is now time to have a closer look at how these social dynamics can be guided and corporate cultural change can be established. Most literature on corporate cultural change mechanisms originates from the 1980s, when CS was not of major importance yet. As corporate cultural change is not easy to obtain nor easy to measure, the scientific focus shifted towards more tangible topics such as strategy management. The implementation of CS however asks more than just compliance with the corporate vision and has been proven to be most successful when employee's values align with the corporate vision and values. In the following section, the different scientific paradigms describing corporate culture and corporate cultural change is discussed. Generally, three scientific paradigms can be identified (Meyerson & Martin, 1987,

p. 623), each conceptualizing corporate culture differently resulting in various ideas of how corporate cultural change is established. A recurrent concept in the descriptions of the three paradigms is that of ambiguity. It is important to define this first before continuing with the description of the three paradigms. With ambiguity is meant that, which is incomprehensible or unclear and perhaps capable of having several meanings (Kleinedler, 2005, p. 625). It is an internal state, similar to the feeling of confusion.

3.3.1 Paradigm 1; Integration

Corporate culture

The first paradigm defines culture as an integrating mechanism which is shared by, or unique to, a specific organization or group (Clark, 1972, p. 178; Schein, 1992, p. 12). In this paradigm, scientists use 'shared' as codebreaker for identifying manifestations of culture. It emphasizes different kinds and levels of corporate culture. Meyerson and Martin (1987) identify three central characteristics of culture in paradigm 1 which are:

- Consistency across cultural manifestations
- Consensus among cultural members
- A focus on leaders as culture creators

(Meyerson & Martin, 1987, p. 625)

According to paradigm 1 researchers, culture is a monolith where integrating aspects as consensus, leader-centeredness and consistency are emphasized. As ambiguity is denied, a picture of corporate clarity and harmony emerges (Meyerson & Martin, 1987, p. 629). Most paradigm 1 researchers focus on a relatively superficial manifestations of culture as the espoused values of top management (Waterman & Peters, 1983, p. 106), communication and decision-making norms (Schall, 1983, p. 557) or corporate rituals (Trice & Beyer, 1984, p. 653) which are easier to control. However, some paradigm 1 researchers focus on the deeper manifestations of culture such as the basic assumptions and understandings which underlie behavioural norms. Both perspectives view cultural change as a monolithic process (Meyerson & Martin, 1987, p. 628)

Corporate cultural change

Edgar Schein, the most influential researcher within paradigm 1, describes seven steps that can be executed by business leaders to facilitate cultural change within organizations (Schein, 1990, p. 117). These are the following:

- "1. Leaders may unfreeze the present system by highlighting the threats to the organization if no change occurs, and, at the same time, encourage the organization to believe that change is possible and desirable.*
- 2. They may articulate a new direction and a new set of assumptions, thus providing a clear and new role model.*
- 3. Key positions in the organization may be filled with new incumbents who hold the new assumptions because they are either hybrids, mutants, or brought in from the outside.*
- 4. Leaders systematically may reward the adoption of new directions and punish adherence to the old direction.*
- 5. Organization members may be seduced or coerced into adopting new behaviours that are more consistent with new assumptions.*
- 6. Visible scandals may be created to discredit sacred cows, to explode myths that preserve dysfunctional traditions, and destroy symbolically the artifacts associated with them.*
- 7. Leaders may create new emotionally charged rituals and develop new symbols and artifacts around the new assumptions to be embraced, using the embedding mechanisms described earlier" (Schein, 1990, p. 117).*

Schein's (1990) change model assigns a lot of influence to leaders and change agents. When they manage to simultaneously create ambiguity and psychological safety this induces motivation to change (Meyerson & Martin, 1987, p. 628). It is however essential that there is a good balance between the level of ambiguity and psychological safety, if either is missing there will be no incentive to change (Schein, 1990, p. 117). Another, rather similar description of the cultural change process is that of Jonsson and Lundin (1977). They describe change as cycles of enthusiasm and discouragement, whereby they focus on key ideas about meaning and necessity of corporate behavioural structures. Shared enthusiasm for a myth enables action, where internal conflicts decays this enthusiasm (Jonsson and Lundin, 1977, p.167). Internal conflicts decay the enthusiasm surrounding an existing myth, until a new ghost myth arises, causing ambiguity. Employees need clarity to guide their activities and therefore it is decided to substitute the new myth for the old. This process forms a recurring cycle (Meyerson & Martin, 1987, p. 629).

What can be concluded is that paradigm 1 researchers, as the above described Schein (1992), Jonsson and Lundin (1977), but also other scientists that developed similar models of cultural change (e.g. Brunsson, 1982; Pettigrew, 1985), offer a sequential portrayal of corporate collapse and renaissance of the monolithic culture (Meyerson & Martin, 1987, p. 629) in cycles that start with (1) clarity, followed by the (2) introduction of ambiguity after which (3) a new clarity is defined.

3.3.2 Paradigm 2; Differentiation

Corporate Culture

Where in paradigm 1 integration and homogeneity are emphasized, paradigm 2 is characterized by differentiation and diversity when describing corporate culture (Chuang et al., 2004, p. 32; Meyerson & Martin, 1987, p. 630). Paradigm 2 researchers focus on inconsistencies, non-leader centred sources of culture and a lack of consensus. Where paradigm 1 has a rather closed-system view on culture, paradigm 2 has an open perspective framing culture as being formed by influences from inside and outside the organization (Chuang et al., 2004, p. 32). Opposing paradigm 1, according to paradigm 2 organizations do not have a monolithic culture but instead they see culture as a being composed of a collection of values and manifestations which might be contradicting (Meyerson & Martin, 1987, p. 630). However, congruence on the basic values is important. Once this is established, diversity on other value levels is not problematic but will nurture successful corporate cultural change (Martin & Siehl, 1983, p. 52; Van Maanen & Barley, 1984, p. 5).

Corporate cultural change

Paradigm 2 researchers argue that due to subcultural differentiation, corporate cultural changes are more localised and incremental. It furthermore emphasizes environmental or external catalysts for change that have localized impact on the company's functioning. These changes are often loosely coupled and are generally not planned nor controlled by the management. Chuang et al. (2004, p.32) argue that diversity and different subcultures can be managed through a corporate culture. Corporate cultures are locally defined and change occurs continuously through the diverse composition of a group. The success rate of cultural change through diversity depends on the congruence of seven dimensions identified by Chuang et al. (2004, p.32). The seven dimensions are:

1. Innovativeness: this includes values of being open to new opportunities, willing to take risks and to experiment, being innovative and less rule oriented.
2. Stability: this dimension values stability, rules and security.
3. Attention to detail: here being precise and analytical are valued.

4. Respect for people: this dimension emphasizes fairness, respect and tolerance.
5. Team orientation: being people oriented, team oriented and collaborative are emphasized in this dimension.
6. Outcome orientation: values of being achievement-, action-, and results-oriented are important.
7. Aggressiveness: this includes the values of being highly competitive with low attention for social responsibilities.

The different dimensions sometimes contradict each other. This is not problematic as not all dimensions need to be adhered to. However once a dimension is valued by a company, it is important that this opinion is shared by its employees (Chuang et al., 2004, p. 30).

Successful corporate cultural change is channelled through congruence on these dimensions and is initiated through diversity on other values. It can therefore be concluded that where paradigm 1 denies ambiguity, in paradigm 2, ambiguity is channelled (Meyerson & Martin, 1987, p. 630).

3.3.3 Paradigm 3; Ambiguity

Corporate Culture

Paradigm 3 differs from the first two paradigms primarily in its treatment of ambiguity. Where paradigm 1 and 2 respectively deny and channel ambiguity, paradigm 3 accepts ambiguity. Paradigm 3 considers consistency and consensus as abstract illusions which are created by management for the purpose of control. Paradigm 3 researchers see or even look for confusion or paradoxes (Meyerson & Martin, 1987, p. 637). They argue that there can be many advantages to cultivating ambiguity in corporate goals, such as increased creativity and flexibility (Mohr, 1983, p.228). Where paradigm 2 focuses on environmental sources of subcultural change, paradigm 3 emphasizes an individuals' capacity to adjust to environmental fluctuations which includes patterns of attention and interpretation. This is best described by Keesing (1981) describing culture *"does not itself adapt to environments but is the means through which individuals adapt to their environment ... culture develops, elaborates, or stagnates in a process of individual cultural innovation"* (Keesing, 1981, p. 167).

A paradigm 3 corporate culture can therefore be best described using the paradox of a web, in which individuals are the nodes which are temporarily connected by shared concerns to some surrounding nodes. When one issue becomes salient, that pattern of connections becomes relevant. Any change among these patterns of interpretations and connections is seen as cultural change by paradigm 3 researchers. Herewith it stresses individual adjustment to external fluctuations.

Corporate cultural change

Paradigm 3 researchers argue that ambiguity can be managed and created through the creative use of symbols (Eisenberg, 1984, p. 236) and implicit corporate values in myths and sagas. Equivocal expression of corporate values allows for multiple interpretations while promoting a sense of unity. This is also commonly referred to as strategic ambiguity (Eisenberg, 1984, p. 237). Strategic ambiguity facilitates corporate change as it allows for different interpretations of corporate goals and metaphors. Corporate culture changes when their members change the way they interpret the symbols and corporate myths.

Furthermore, as psychological safety is provided by an increased acceptance of ambiguity, expectations and evaluation criteria remain unclear. This makes individuals less at risk when experimenting, which gives them a heightened sense of autonomy that creates safety. Accepting ambiguity creates more freedom for creativity and experimentation. It can be

argued that paradigm 3 draws attention to those changes, which are by definition uncontrollable, that underlie innovation processes (Meyerson & Martin, 1987, p. 637).

4. Analysis scientific literature

Now the most important concepts are defined, the next step is to analyse the scientific literature. First, the literature is analysed on how and whether the influence of corporate culture is mentioned. Second, the different values and motivations for the implementation of CS mentioned in the literature is analysed using the value system as defined by Van Marrewijk and Werre (2003) as reference. An attempt is made to assign the different values and motivations described by the literature to a corresponding value level as identified by Van Marrewijk and Werre (2003). From the values and motivations, the guiding norms are derived.

4.1 Corporate culture

In table 1 the results of the literature analysis are shown on whether and how the most important scientific authors in the field of CS mention the influence of corporate culture in relation to CS. Here, a difference is made between literature in which the influence of corporate culture is extensively discussed (+) and literature where this is only briefly mentioned (-). What can be concluded is that in almost all articles the influence of corporate culture on the implementation process of CS is stressed, however various wordings are used to describe this. Therefore it can be questioned whether they are aiming to paraphrase the same.

Table 1. Results of the analysis on whether and how the most important scientific authors in the field of CS mention the influence of corporate culture in relation to CS

| Articles | Description of influence of corporate culture |
|---|--|
| (Van Marrewijk & Werre, 2003; Van Marrewijk, 2004) | 'value systems in organizations' (2003, p.109) (+) 'supporting culture and personal commitment' (2004, p.136) 'cultural dimension' (2004, p.137) (+) |
| (Searcy, 2011, 2014) | 'internal infrastructure' (2014, p.124) (-) 'internal procedures' (2011, p.45) (-) |
| (Asif et al., 2013) | 'social side of the organization' (p.16) 'CSR culture' (p.16) (-) |
| (Hahn et al., 2015; Hahn & Scheermesser, 2006) | 'CS as a multilevel construct that positions the firm within a set of relationships with factors from individual, social-cultural... levels' (2015, p.7) (-) 'social management' (2006, p.153) (-) |
| (Baumgartner, 2009a, 2014) | 'organizational culture' (2014, p.260) 'management philosophy' (2014, p.261) (+) 'corporate culture' (2009, p.105) 'internal culture' (2009, p.110) (+) |
| (Schaltegger et al., 2013) | 'social management' (p.220) (-) |
| (Azapagic, 2003; Azapagic & Perdan, 2005; Azapagic, 2004) | 'socially responsible culture' (2003, p.308) (+) |
| (Epstein & Roy, 2001; Epstein & Buhovac, 2010) | 'informal systems' (2010, p.306) 'internal context' (2010, p.308) (+) 'organizational culture' (2001, p.588) 'corporate culture' (2001, p.593) (+) |
| (Cramer, 2005; Van der Heijden, Driessen, & Cramer, 2010) | 'culture of the company' (2005, p.588) (-) |

(+) Influence of corporate culture extensively discussed in the article

(-) Corporate culture is only mentioned briefly

4.2 Corporate values

As almost all articles stress the importance of corporate culture, it is of interest to deepen this analysis and check whether the different drivers for the implementation of CS are also discussed. The value system as identified by Van Marrewijk and Werre (2003) forms the structure wherefrom the different motivations are analysed. A brief overview of the results of this analysis can be found in table 2. At first sight, it can be concluded that most articles address the different drivers for CS. For transparency, in the following sections the descriptions used in each article that have been linked to the different drivers identified by Van Marrewijk and Werre (2003) are displayed and discussed.

Table 2. Results of the analysis on whether the most important scientific authors in the field of CS address the different drivers for the implementation of CS as identified by Van Marrewijk and Werre (2003)

| Articles | Pre-CS | Compliance driven CS | Profit driven CS | Care driven CS | Synergistic driven CS | Holistically driven CS |
|---|--------|----------------------|------------------|----------------|-----------------------|------------------------|
| (Van Marrewijk & Werre, 2003; Van Marrewijk, 2004) | X | X | X | X | X | X |
| (Searcy, 2011, 2014) | X | X | X | X | | X |
| (Asif et al., 2013) | | | | | | X |
| (Hahn et al., 2015; Hahn & Scheermesser, 2006) | X | X | X | X | | X |
| (Baumgartner, 2009a, 2014) | X | X | X | X | X | X |
| (Schaltegger et al., 2013) | | | X | X | X | X |
| (Azapagic, 2003; Azapagic & Perdan, 2005; Azapagic, 2004) | X | X | X | X | X | X |
| (Epstein & Roy, 2001; Epstein & Buhovac, 2010) | X | X | X | X | X | X |
| (Cramer, 2005; Van der Heijden, Driessen, & Cramer, 2010) | | | X | X | X | X |

4.2.1 Pre-CS

The first phase most companies experience is the 'Pre-CS phase'. Van Marrewijk and Werre (2003) have defined this as a phase where the company does not (yet) have any ambition for implementing CS. Some CS steps are taken, but only because they are forced from the outside (Van Marrewijk & Werre, 2003, p. 112). The results of the literature analysis in table 3 show that this phase is mostly characterized by external pressures in the form of governmental legislation and compliance is seen as a risk-mitigating strategy. The dominant norm that can be derived from the analysis in table 3 is that CS should be implemented to comply with governmental legislation and therewith mitigate risks.

Table 3. Results of the analysis on whether the most important scientific authors in the field of CS mention drivers for the implementation of CS, which fit the description of the Pre-CS phase as defined by Van Marrewijk and Werre (2003)

| Articles | Description of influence of pre-CS value phase |
|---|--|
| (Van Marrewijk & Werre, 2003; Van Marrewijk, 2004) | 'pre-CS' (2003, p.112) |
| (Searcy, 2011, 2014) | 'internal and external pressures' (2011, p.45) |
| (Asif et al., 2013) | |
| (Hahn et al., 2015; Hahn & Scheermesser, 2006) | 'institutional pressure' (2015, p.4; 2006, p.152) 'normative motives' (2006, p.152) |
| (Baumgartner, 2009a, 2014) | 'risk mitigation strategy: focus on legal and other external standards' (2014, p.264) 'compliance' (2009, p.110) |
| (Schaltegger et al., 2013) | |
| (Azapagic, 2003; Azapagic & Perdan, 2005; Azapagic, 2004) | 'polluter pays legislation' (2003, p.303) 'producer responsibility policies' (2003, p.303) |
| (Epstein & Roy, 2001; Epstein & Buhovac, 2010) | 'government regulation' (2010, p.306) 'minimum- compliance sustainability strategy' (2010, p.308) |
| (Cramer, 2005; Van der Heijden, Driessen, & Cramer, 2010) | |

4.2.2 Compliance driven CS

The second corporate value level identified by Van Marrewijk and Werre (2003) is one that is compliance driven. Van Marrewijk and Werre (2003) have defined this as CS that is still led by compliance to governmental legislation. However at this level, companies are more responsive to charity and stewardship considerations than at the first level (Van Marrewijk & Werre, 2003, p. 112). The results of the literature analysis in table 4 show that this phase is mostly characterized by governmental and social pressures where compliance helps to increase legitimacy and built a good reputation. The dominant norm that can be derived from the analysis in table 4 is that CS should be implemented to increase and improve the legitimacy and reputation of a company. This can be done by means of good marketing.

Table 4. Results of the analysis on whether the most important scientific authors in the field of CS mention drivers for the implementation of CS, which fit the description of the compliance driven phase as defined by Van Marrewijk and Werre (2003)

| Articles | Description of influence of compliance driven CS value phase |
|---|---|
| (Van Marrewijk & Werre, 2003; Van Marrewijk, 2004) | 'compliance driven CS' (2003, p.112) |
| (Searcy, 2011, 2014) | 'legitimation' (2014, p.120) |
| (Asif et al., 2013) | |
| (Hahn, Figge, Aragon-Correa, & Sharma, 2015; Hahn & Scheermesser, 2006) | 'legitimacy' (2015, p.4; 2006, p.152) 'coercive adaptation' (2006, p.152) |
| (Baumgartner, 2009a, 2014) | 'legitimizing strategy: focus on external relationships, license to operate' (2014, p.264) 'reputation' (2009, p.110) |
| (Schaltegger et al., 2013) | |
| (Azapagic, 2003; Azapagic & Perdan, 2005; Azapagic, 2004) | 'compliance' (2003, p.308) 'compliance, 2004, p.651) |
| (Epstein & Roy, 2001; Epstein & Buhovac, 2010) | 'pressures to be good corporate citizens' (2010, p.306) 'stakeholder pressures' (2010, p. 306) 'built trust and gain respect' (2010, p.308) |
| (Cramer, 2005; Van der Heijden, Driessen, & Cramer, 2010) | |

4.2.3 Profit driven CS

The third corporate value level identified by Van Marrewijk and Werre (2003) is one that is profit driven. Van Marrewijk and Werre (2003) have defined this as CS that integrates social, ecological and ethical aspects into business operations and decision-making processes, when profitable (Van Marrewijk & Werre, 2003, p. 112). The results of the literature analysis in table 5 show that reputation still plays an important role, however the focus has shifted towards creating sustainable competitive advantages through eco-efficiency and innovation. The dominant norm that can be derived from the analysis in table 5 is that CS should be implemented to increase a company's competitive advantage and therewith increase profit. This can be done by means of innovation and increased eco-efficiency.

Table 5. Results of the analysis on whether the most important scientific authors in the field of CS mention drivers for the implementation of CS, which fit the description of the profit driven phase as defined by Van Marrewijk and Werre (2003)

| Articles | Description of influence of profit driven CS value phase |
|---|--|
| (Van Marrewijk & Werre, 2003; Van Marrewijk, 2004) | 'profit driven CS' (2003, p.112) 'enhance their reputation' (2004, p.137) |
| (Searcy, 2011, 2014) | 'competitiveness' (2014, p.120) |
| (Asif et al., 2013) | |
| (Hahn, Figge, Aragon-Correa, & Sharma, 2015; Hahn & Scheermesser, 2006) | 'competitiveness' (2015, p.4) 'sustainable competitive advantages' (2006, p.152) 'economic rationality' (2006, p.152) 'cost savings' (2006, p.158) 'marketing related motives' (2006, p.158) |
| (Baumgartner, 2009a, 2014) | 'profitability' (2014, p.258) 'eco-efficiency' (2014, p.260) 'innovation based' (2014, p.260) 'efficiency strategy: focus on eco-efficiency and cleaner production' (2014, p.264) |
| (Schaltegger et al., 2013) | 'eco-efficiency' (p.219) |
| (Azapagic, 2003; Azapagic & Perdan, 2005; Azapagic, 2004) | 'Cost savings' (2003, p.303; 2004, p.640) 'Easy access to lenders' (2003, p.304; 2004, p.640) 'reputation' (2003, p.304) 'market advantage' (2003, p.304; 2004, p.640) 'ethical investors' (2003, p.304) 'value-added and environmentally benign solutions' (2003, p.308) |
| (Epstein & Roy, 2001; Epstein & Buhovac, 2010) | 'economic profit' (2010, p.306) 'improved reputation' (2010, p.308; 2001, p.592) 'meet customer needs' (2010, p.308) 'positive message to investors' (2010, p.311) 'improved long-term profitability' (2001, p.589) 'gain competitive advantage' (2001, p.589) 'eco-efficiency' (2001, p.591) 'cost reduction' (2001, p.598) |
| (Cramer, 2005; Van der Heijden, Driessen, & Cramer, 2010) | 'resource efficient' (2005, p.587) 'best people will be lining up to work for us' (2005, p.587) 'investors will be beating a path to our door' (2005, p.587) |

4.2.4 Care driven CS

The fourth corporate value level identified by Van Marrewijk and Werre (2003) is one that is care driven. Van Marrewijk and Werre (2003) have defined this as CS that consists of balancing economic, social and ecological concerns. This goes beyond compliance and profit considerations, as it focusses on care for the planet, social responsibility and human potential (Van Marrewijk & Werre, 2003, p. 112). The results of the literature analysis in table 6 show that this phase is mostly characterized by a feeling of ethical responsibility towards the natural and social environment. The dominant norm that can be derived from the analysis in table 6 is CS should be implemented to become more ethically responsible.

Table 6. Results of the analysis on whether the most important scientific authors in the field of CS mention drivers for the implementation of CS, which fit the description of the care driven phase as defined by Van Marrewijk and Werre (2003)

| Articles | Description of influence of care driven CS value phase |
|---|---|
| (Van Marrewijk & Werre, 2003; Van Marrewijk, 2004) | 'care driven CS' (2003, p.112) |
| (Searcy, 2011, 2014) | 'ecological responsibility' (2014, p.120) |
| (Asif et al., 2013) | |
| (Hahn, Figge, Aragon-Correa, & Sharma, 2015; Hahn & Scheermesser, 2006) | 'reconcile economic with environmental and social concerns' (2006, 150) 'ethical responsibility towards a company's social and natural environment' (2006, p.152) |
| (Baumgartner, 2009a, 2014) | 'justness, equity and ethics' (2014, p.260) 'responsible corporate behaviour' (2014, p.260) 'develop economically within an ecological carrying capacity' (2014, p.260) |
| (Schaltegger et al., 2013) | 'eco-justice' (p.219) 'intergenerational perspective' (p.219) |
| (Azapagic, 2003; Azapagic & Perdan, 2005; Azapagic, 2004) | 'ethical considerations (e.g. human rights, cultural values, intergenerational justice' (2003, p.308) 'ethical performance' (2004, p.641) |
| (Epstein & Roy, 2001; Epstein & Buhovac, 2010) | 'it is the right thing to do' (2010, p.306) 'philanthropic contributions' (2001, p.595) |
| (Cramer, 2005; Van der Heijden, Driessen, & Cramer, 2010) | 'express respect for human beings and the environment' (2005, p.587) 'integrity and respect for its social and natural environment' (2005, p.591) |

4.2.5 Synergistic driven CS

The fifth corporate value level identified by Van Marrewijk and Werre (2003) is one that is synergistically driven. Van Marrewijk and Werre (2003) have defined this as CS which includes all relevant stakeholders in a win-together approach aiming at functional solutions for creating economic, social and ecological value and progress (Van Marrewijk & Werre, 2003, p. 112). The results of the literature analysis in table 7 show that this phase is mostly characterized by a long-term perspective, in which all relevant stakeholders throughout the value chain are included. The dominant norm that can be derived from the analysis in table 7 is that the implementation of CS requires a long-term perspective and should be implemented throughout the whole value chain.

Table 7. Results of the analysis on whether the most important scientific authors in the field of CS mention drivers for the implementation of CS, which fit the description of the synergistic driven phase as defined by Van Marrewijk and Werre (2003)

| Articles | Description of influence of synergistic driven CS value phase |
|---|--|
| (Van Marrewijk & Werre, 2003; Van Marrewijk, 2004) | 'synergistic driven CS' (2003, p.112) 'stakeholder approach, balancing the interests' (2004, p.137) 'win-win solutions' (2004, p.137) 'long term strategies' (2004, p.138) |
| (Searcy, 2011, 2014) | |
| (Asif et al., 2013) | |
| (Hahn, Figge, Aragon-Correa, & Sharma, 2015; Hahn & Scheermesser, 2006) | |
| (Baumgartner, 2009a, 2014) | 'contributing to a sustainable society through products and services' (2014, p.260) 'good business practice' (2009, p.110) |
| (Schaltegger et al., 2013) | 'create a relevant contribution to a sustainable development of the economy and society now and for the future' (p.220) |
| (Azapagic, 2003; Azapagic & Perdan, 2005; Azapagic, 2004) | 'it contributes to a better quality of life today without compromising the quality of life in the future' (2003, p. 303) 'optimize social and economic contribution to society' (2003, p.312) 'maximize efficient utilization of resources at minimum environmental impact' (2003, .312) |
| (Epstein & Roy, 2001; Epstein & Buhovac, 2010) | 'balancing the social, environmental and economic needs of both the company and society' (2001, p.586) |
| (Cramer, 2005; Van der Heijden, Driessen, & Cramer, 2010) | 'finding a responsible balance between people, planet and profit while taking account of what the outside world requires of them' (2005, p.583) 'stay well ahead of any legal requirements' (2005, p.587) |

4.2.6 Holistically driven CS

The sixth corporate value level identified by Van Marrewijk and Werre (2003) is one that is holistically driven. Van Marrewijk and Werre (2003) have defined this as CS being integrated and embedded in every aspect of the organization. The main goal is to contribute to the quality of life and continuation of life now and in the future (Van Marrewijk & Werre, 2003, p. 112). The results of the literature analysis in table 8 show that this phase is mostly characterized by life cycle thinking and closed loop products. The business is seen as being part of a larger ecosystem in which there is no waste and nothing from the earth is taken that is not renewable. The dominant norm that can be derived from the analysis in table 8 is that waste does not exist, there should be closed loops and the use of non-renewable resources should be abandoned.

Table 8. Results of the analysis on whether the most important scientific authors in the field of CS mention drivers for the implementation of CS, which fit the description of the holistically driven phase as defined by Van Marrewijk and Werre (2003)

| Articles | Description of influence of holistically driven CS value phase |
|---|--|
| (Van Marrewijk & Werre, 2003; Van Marrewijk, 2004) | 'holistically driven CS' (2003, p.112) |
| (Searcy, 2011, 2014) | 'expanded interpretation' (2014, p.120) |
| (Asif et al., 2013) | 'CSR must be seen as organizational imperative' (p.7) |
| (Hahn, Figge, Aragon-Correa, & Sharma, 2015; Hahn & Scheermesser, 2006) | 'economic development needs to respect the carrying capacity of the ecosystems in which it is embedded' (2015, p.5) 'task that goes beyond their core business activities' (2006, p.159) |
| (Baumgartner, 2009a, 2014) | 'visionary-holistic sustainability strategy: focus on sustainability issues within all business activities' (2014, p.264) 'full integration of sustainability principles (2009, p.111) |
| (Schaltegger et al., 2013) | 'integrative sustainability' (p.219) 'life-cycle thinking' (p.220) 'include entire value chain' (p.220) |
| (Azapagic, 2003; Azapagic & Perdan, 2005; Azapagic, 2004) | 'systematically integrated into all business activities' (2003, p.304) 'impacts along the whole supply chain should be considered' (2003, p.308) 'addressing sustainable development requires a holistic approach based on lifecycle thinking' (2004, p.643) |
| (Epstein & Roy, 2001; Epstein & Buhovac, 2010) | 'life-cycle thinking' (2010, p.312) |
| (Cramer, 2005; Van der Heijden, Driessen, & Cramer, 2010) | 'closed loop products; products will not end up in landfills'(2005, p.587) 'take nothing from the earth that is not renewable; not taking another drop of oil' (2005, p.587) |

As a summary, table 9 shows an overview of the norms that have been assigned to the different value levels. What is striking is that in the first three levels, CS is used as a means to primarily benefit the company, whereas in the last three levels the benefits are more shared between the company, society and the environment. After having defined the corporate values and their corresponding norms, the next step is to have a look at the literature on corporate culture change mechanisms. This is done in the next section.

Table 9. Summary of the identified CS norms for each value level as identified by Van Marrewijk and Werre (2003)

| Value level | Assigned norm |
|--------------------|--|
| Pre-CS | CS should be implemented to comply with governmental legislation and therewith mitigate risks |
| Compliance driven | In addition to the former level, CS should be implemented to increase and improve the legitimacy and reputation of a company |
| Profit driven | In addition to the former level, CS should be implemented to increase a company's competitive advantage and therewith increase profit |
| Care driven | In addition to the former level, CS should be implemented to become more ethically responsible |
| Synergistic driven | In addition to the former level, the implementation of CS requires a long-term perspective and should be implemented throughout the whole value chain. |
| Holistic driven | Waste does not exist, there should be closed loops and the use of non-renewable resources should be abandoned |

5. Analysis literature written by successful CS change agents from the industry

After having analysed the scientific discussion surrounding corporate values, norms, cultures, now a closer look is taken at how successful CS change agents from the industry describe these issues. In this chapter the similarities and differences between the books from the successful CS change agents from the industry are discussed and analysed. Brief summaries of the six books can be found in annex A up to and including annex F for clarification. These summaries include the general messages of the books with a special focus on what is said about corporate culture, values, norms and corporate cultural change mechanisms.

The chapter starts with an analysis of the backgrounds of the different companies described in the books. Second, the central values and guiding norms discussed by the different authors is analysed, this is done using the value system as identified by Van Marrewijk and Werre (2003). Furthermore the different strategies to establish corporate cultural change, if mentioned, are compared and assigned to the different scientific paradigms as described in chapter two.

5.1 Backgrounds

What is striking is that most companies described by the authors are either founded in the USA, or in Northern Europe. There are several possible explanations for this. First, most of the companies with the highest environmental impact are in fact founded by people from western societies. Furthermore over the years, environmental regulations have become stricter in most western countries, forcing companies to become greener and search for more sustainable solutions. Also, customers in western countries are often better informed by the media and have higher budgets allowing them to make more responsible choices for sustainably produced products. Moreover, what can be derived from most of the introducing chapters of the books is first of all a high sense of knowledge about the environmental problems we have and will have if we do not change our ways, and second: a high sense of guilt and responsibility for the problems that are mainly caused by western societies. Authors aim to show others how they are successfully transitioning towards having a much lower environmental impact and hope to inspire others by describing their journey. The companies discussed are all at least 26 years old and have developed into large, successful businesses.

Another background feature that is important to discuss is whether a company implements a CS vision from the start or whether it made a turn towards sustainability. This is something in which the companies used in the analysis greatly differ. Where Patagonia, Herman Miller, Interface and IKEA started without caring much for the environment, initially. Seventh Generation and Whole Foods Market started with a CS vision. This can be of influence on the corporate cultural change mechanisms that are proposed by the different successful change agents from the industry.

What can be concluded is that the backgrounds of the companies discussed in the books are rather similar with regards to cultural backgrounds, age and size. The companies highly differ in the vision the company started with, as some started with a CS vision where others did not. Another major difference between the authors is that they operate in totally different sectors. This is done on purpose to be able to generalize the results in the end.

5.2 Corporate values

Overall, the companies discussed in the books have a more holistic approach when implementing a CS vision. This might be caused by the selection criteria that the literature

had to be written by successful CS change agents from the industry. However, the authors do stress other value levels in their books. In table 10 the books are classified in the different value levels as identified by Van Marrewijk and Werre (2003). Striking is that where scientists describe the different value levels as a linear transition model, the companies described do not necessarily pass through all the phases. It really depends on what is valued and the type of company concerned. Furthermore, the authors that emphasize the 'care driven' value level mostly derive their core values from religious principles describing the importance of stewardship. Also Anderson (2009) stresses the positive influence of religious values when implementing CS.

Table 10. CS value levels that are emphasized by the successful CS change agents from the industry, classified by using the different value levels identified by Van Marrewijk and Werre (2003)

| | Pre-CS | Compliance driven CS | Profit driven CS | Care driven CS | Synergistic driven CS | Holistically driven CS |
|--|--------|----------------------|------------------|----------------|-----------------------|------------------------|
| The Responsible company by Chouinard and Stanley, 2012, Patagonia | | | | (x) (p.38) | | X (p.61-63) |
| Leaders and Followers by Ruch, 2006, Herman Miller | | | | (x) (p.21-22) | | X (p.97-100) |
| Conscious Capitalism by Mackey and Sisodia, 2013, Whole Foods Market | | | | (x) (p.8) | | X (p.9) |
| Confessions of a Radical Industrialist by Anderson, 2009, Interface | | | | | | X (x) (p.41-43) |
| The IKEA Edge by Dahlvig, 2012, IKEA | | | (x) (p.20-21) | | | X (p.45) |
| The Responsibility Revolution by Hollender and Breen, 2010, Seventh Generation | | | | | (x) (p.178) | X (p.163) |

X = The value level that the company described in the book has reached (x) = The most important value stressed in the book

The guiding norms set, can be mostly derived from the values and described responsibilities in the books. Whole Foods Market for example defines their purpose and norm as a passion “for helping people to eat well, improve the quality of their lives, and increase their lifespan. Our purpose is to teach people what they put into their bodies makes a difference, not only to their health and to that of the people who supply the food but also to the health of the planet as a whole” (Mackey & Sisodia, 2013, p.48). A clear example of an author stressing the importance of different value levels and norms is Dahlvig of IKEA. He argues “Not only is maintaining environmental standards a cost (and, as such, a potential threat to profitability and shareholder value), but in fact environmental work can contribute to increased profitability, more motivated workers, and a long term strengthened position in a market. A strong environmental stand, in other words, represents a potential market advantage. Customers and other stakeholders can genuinely feel that the company values have aligned with their own and that the company actively contributes to a better society” (Dahlvig, 2012, p.35). Stressing both the norm of profitability and responsibility to actively contribute to a

better society. Ruch (2006) in his book stresses the care-driven norm by formulating the duty of a responsible businessperson stating: *“The greater good of society is not some fuzzy notion for somebody else to worry about, but a duty of every responsible businessperson”* (Ruch, 2006, p.2). In addition, Anderson (2010) opts for a change in perspective dismissing ‘waste’ from our vocabulary arguing: *“We do not own the earth. We are part of it. And there is no place called ‘away’ for throwing things, either. Thinking there was had put us on a collision course with two of nature’s iron laws of thermodynamics that we have been slow to realize: Nothing goes away or ceases to exist, it just disperses; and everything is connected – that what we do to the earth and we also do to ourselves”* (Anderson, 2010, p.11). Their descriptions are diverse but also rather similar, describing the company’s purpose, defining a broad corporate responsibility resulting in strong, self-imposed norms.

5.3 Corporate cultural change mechanisms

The different authors describe various mechanisms for corporate cultural change. Some focus on responsibilities, where others describe how they have structured the change process. The books have been analysed using the three scientific paradigms on corporate cultural change as defined in chapter two. A brief summary of the results can be found in table 11. What can be derived from this analysis is a strong trend in corporate cultural change mechanisms that fit the paradigm 1 description of Meyerson and Martin (1987) emphasizing the role of strong leadership in corporate cultural change. This an interesting outcome, but can also be caused by a bias as most authors fulfil the role of these conscious leaders within the companies described. The reasoning behind table 11 can be found in the following paragraphs.

The first authors to be discussed are Chouinard and Stanley (2012). These are placed in paradigm 2 as they stress that *“most fundamental cultural changes start at the margins and move toward the centre”* (Chouinard and Stanley, 2012, p.71). Cultural change according to Chouinard and Stanley (2012) is decentral and locally initiated. However, they do acknowledge that no formal company initiative can be successful *“without top-down support or at least the absence of interference”* (Chouinard and Stanley, 2012, p.71). Paradigm 2 researchers Chuang et al. (2004) described that the success rate of cultural change through diversity depends on the congruence of seven dimensions, of which not all dimensions needed to be addressed. For recollection, these were respectively: 1) innovativeness; 2) stability; 3) attention to detail; 4) respect for people; 5) team orientation; 6) outcome orientation; 7) aggressiveness; Chouinard and Stanley (2012) stress four of the seven dimensions identified by Chuang et al. (2004, p.30) in their book, which are:

- Respect for people, emphasizing fairness, respect and tolerance.
- Team orientation, emphasizing broad collaboration and team work within a company.
- Outcome orientation, emphasizing to have clear goals and measure results.
- Aggressiveness, with which is meant to be highly competitive.

Given the description above, it can be argued that Chouinard and Stanley (2012) approach fit with both paradigm 1 and 2 on corporate cultural change mechanisms. Strong leaders set basic values as respect for people, team orientation, outcome orientation and aggressiveness in the case of Patagonia. They grant their employees trust to differ on other values, allowing decentral and local corporate cultural change to happen.

Ruch (2006) describes the responsibilities leaders and followers have towards each other and towards society. These are strongly related to the seven steps that can be executed by business leaders, as defined by paradigm 1 researcher Schein (1990) to facilitate cultural change within organizations. Leadership may unfreeze the present system with the formulation of a new vision, purpose and strategy. Their responsibility is first of all to

convince others of this new approach and then guide the change through the appointment of the right people for the right job and lead by example. Ruch argues that *“If the leadership doesn’t point us in the right direction, we’re all in trouble”* (Ruch, 2006, p.40). Given the arguments given above, it can be concluded that Ruch’s (2006) ideas fit with the paradigm 1 approach.

Mackey and Sisodia’s (2013) approach is less easy to assign to a specific scientific paradigm. In some parts of the book, leaders are appointed as most influential change agents, arguing that *“leaders have an inherent systemic sensitivity that enables them to understand both how a group of people will behave as a system and how to change the system in order to change its behaviour”* (Mackey and Sisodia, 2013, p.181). Further on they again state that *“shaping a culture is one of a leader’s most important jobs”* (Mackey and Sisodia, 2013, p.217). However, the authors also stress that *“a corporate culture lacking in trust fosters a defensive, suspicious, insular and fearful mind-set, depleting organizational energy and hampering creativity”* (Mackey and Sisodia, 2013, p.221). Continuing their argument by stating that *“Trust is a two-way street. In order to be trusted, we need to show trust. Leaders must trust people to use their best judgement, instead of trying to control them with too many directives and rules”* (Mackey and Sisodia, 2013, p.223). Building trust within the company is a leaders’ responsibility. A strong leader should create a working environment in which people feel trusted and where they have ownership over their decisions. This stimulates creativity and innovation. It can therefore be argued that Mackey and Sisodia’s (2013) ideas fit with both paradigm 1 and 3 approach.

Anderson’s (2009) is a clear example of a paradigm 1 approach towards the implementation of corporate sustainability. Throughout his book he describes how he came to realise that a drastic change was necessary and how he convinced his, sometimes sceptical, employees. He stresses the importance of good leadership stating *“there is a natural limit to what any one of us can accomplish, but no limit to what leadership can do. Especially with the right followers”* (Anderson, 2009, p.212). The right followers, he selected himself to fulfil his mission. Given the similarities described above, it can be argued that Anderson’s ideas fit with the paradigm 1 approach.

Dahlvig (2012) stresses that corporate cultural change, with regards to the implementation of CS should be strongly guided and initiated by strong leadership. This is in line with the paradigm 1 approach. The main argument Dahlvig (2012) gives for this statement is that it is a complex topic, for which extensive knowledge is necessary to be able to formulate a well-founded opinion. Therefore, *“many employees need clear guidance from the management before they feel comfortable about the chosen direction”* (Dahlvig, 2012, p.33). Moreover Dahlvig (2012) argues that only a strong leader can implement a long-term perspective and determine core values and the willingness to take risks. Through his vision, the leader guides the company towards corporate cultural change, by for example only promoting managers that share the core values of the company. Given the arguments given above, it can be concluded that Dahlvig’s (2012) ideas fit with the paradigm 1 approach.

Hollender and Breen (2010) are the odd ones out, in comparison to the others. They argue that a high level of ambiguity, resulting in less accountability is necessary to increase an employee’s psychological safety. They do this to avoid feelings of fear on the workplace as *“fear is endemic”* (Hollender and Breen, 2010, p. 56). Psychological safety is key and *“fear has a way of boomeranging back on performance”* (Hollender and Breen, 2010, p. 56-57). Enthusiasm and creativity are stimulated by less strict company’s expectations, resulting in innovative ideas as it allows employees to think more outside the box. It makes employees feel more responsible as they can make more decisions independently, which increases their motivation. Hollender and Breen (2010) argue this stating *“an industrious workforce almost*

never outperforms an enthusiastic workforce” (Hollender and Breen, 2010, p. 57). Given the similarities described above, it can be argued that Hollender and Breen (2010) ideas fit with the paradigm 3 approach.

Table 11. Corporate cultural change mechanisms as described by the CS champion authors, classified by using the different scientific paradigms as identified by Meyerson and Martin (1987). Page numbers of where the main reasoning can be found in the book are put behind for transparency.

| | Paradigm 1; Integration | Paradigm 2; Differentiation | Paradigm 3; Ambiguity |
|--|----------------------------|--------------------------------|--------------------------|
| The Responsible company by Chouinard and Stanley, 2012 | X (p.71) | X (p.70-75) | |
| Leaders and Followers by Ruch, 2006 | X (p.47-51) | | |
| Conscious Capitalism by Mackey and Sisodia, 2013 | X (p.181, 217) | | X (p. 220-229) |
| Confessions of a Radical Industrialist by Anderson, 2009 | X (p.212) | | |
| The IKEA Edge by Dahlgvig, 2012 | X (p.36) | | |
| The Responsibility Revolution by Hollender and Breen, 2010 | | | X (p.56-57) |

6. Comparison of the two analysis

In this section the analysis of the scientific literature is compared to the analysis of the literature written by successful CS change agents from the industry. This leads to a preliminary list of ten guidelines of corporate cultural change enablers that help to optimize the CS implementing process. The results of this comparison together with the developed guidelines are later discussed with other CS frontrunners to verify the results.

A first major difference between the two analyses with regards to value systems is that scientific literature describes it as a linear transition model whereas successful CS change agents from the industry do not. Successful CS change agents from the industry describe their transition often as an awakening, after which they change course drastically. This awakening leads to a change of corporate values and vision, accompanied and stimulated by the CEOs. It can go as radical as a company directly transitioning from the compliance phase into a holistic value level, as has been the case for Interface. This does not mean that their practices immediately align with the new vision, action is however taken to reach the set dot on the horizon. To enable this, a strong leader is required. This is stressed by both scientific literature and literature written by successful CS change agents from the industry. Especially for companies that make a turn towards sustainability strong leadership is important to initiate change. Companies that from the start implement a CS strategy also need strong leadership to surround themselves with people that share these values. It can be concluded that from the three paradigms on corporate cultural change identified by scientists, the literature written by successful CS change agents from the industry points out paradigm 1 to be most effective to initiate corporate cultural change in the CS transition process. Once the infrastructure is set, corporate cultural change can also be initiated through a paradigm 2 or 3 approach. While this is an interesting conclusion already, it is of value to deepen this analysis and derive guidelines for leaders, based on the similarities between the different approaches.

The first guideline that can be derived from both analyses is that a long term vision, together with long term leadership to execute the vision, helps to optimize the CS transition process, creating stability and psychological safety for its employees. This can be found in both the description of the paradigm 1 approach by scientists (Schein, 1990, p. 117) as well as the literature written by successful CS change agents Dahlvig (2012) and Hollender (2010).

A second guideline for leaders that want to implement a CS vision is to surround themselves with the right people to reach the goal they have in mind. This is again stressed by both scientists (Schein, 1990, p. 117) and successful CS change agents from the industry (Ruch, 2006; Dahlvig, 2012; Hollender, 2010). The values of individual employees play an important role, as sustainability lays closer to personal values than almost any other business value.

This leads to the third advising guideline for business leaders which is that employees with religious values are more likely to share the CS values. This could be considered when aiming to recruit new employees with the same mind set. Various CEOs (Anderson, 2009; Chouinard, 2012; Ruch, 2006) describe employees with Christian values (e.g. stewardship) as assets to the organization when it comes to the successful implementation of a CS strategy.

Another guideline to enable corporate cultural change is to educate your employees to create a better understanding of why CS is important and how it can be initiated (Chouinard, 2012; Ruch, 2006; Hollender, 2010). Paradigm 1 researcher Schein (1990, p.117) describes this as an unlearning process of habits through the creation of visible scandals. Where learning from your own mistakes is probably most effective, there is no need to reinvent the wheel again as lessons can also be learned from good examples.

Once your employees have become knowledgeable agents it is important to reward

'good' behaviour, through for example promotion or a bonus. This fifth guideline is important to stimulate behaviour in the desired direction. This is supported by the paradigm 1 researcher Schein (1990, p.117) as well as by several Successful CS change agents (Chouinard, 2012; Ruch, 2006; Dahlvig, 2012).

Success should however also be celebrated on a company level to help establish new company myths. This is the sixth guideline that stimulates the corporate cultural change necessary to optimize the CS implementation process, supported by both scientists (Schein, 1990, p.117) and successful CS change agents from the industry (Chouinard, 2012; Ruch, 2006).

The seventh guideline is focused on advising companies that make a turn towards sustainability to say goodbye to employees that continuously oppose the new CS vision, assuming that these people are filtered out in the recruitment phase for companies that start from a CS implementing perspective. This does not mean there is no space for criticism, however climate sceptics can become problematic once a company has started implementing a CS vision. This argument is shared by paradigm 1 scientists (Schein, 1990, p.117; Jonsson and Lundin, 1977, p.167) and the Successful CS change agents analysed (Ruch, 2006; Hollender, 2010).

Internal and external transparency is important to create a trusting environment for both employees and customers. For employees it is important to know where they stand, how and by whom important decisions are made and who to contact for certain matters. Customers have become sceptic when it comes to companies reporting on sustainability as greenwashing is common and labels are vague and hard to keep apart. Therefore it is important to be as transparent as possible to customers increase their trust. Transparency is by paradigm 1 researchers described as a leaders' responsibility to bring clarity for their employees (Meyerson & Martin, 1987, p. 629). Successful CS change agents from the industry also stress the importance of internal and external transparency (Dahlvig, 2012; Hollender, 2010; Mackey, 2013) to increase its credibility for both employees and customers.

Another guideline for optimizing corporate cultural change necessary to optimize CS implementation is define your corporate responsibilities. This helps to make the often vague CS vision more tangible for employees. Where this is not clearly mentioned by paradigm 1 scientists, it returns in almost all books used for the analysis of successful CS change agents from the industry practices (Chouinard, 2012; Ruch, 2006; Dahlvig, 2012; Mackey, 2013) and is therefore included as ninth guideline.

Once these first steps are successfully carried out and the CS corporate culture is already more or less in place, it is important that leaders take a step back and trust in the capabilities of their employees. With this is meant that for example evaluation criteria are kept vague, granting employees ownership over their work and decisions which stimulates them to search for better solutions and come up with innovative ideas. This is an important general guideline, derived from a combination of both the scientific paradigms and the successful CS change agents from the industry. What becomes clear is that the companies that start from a CS perspective, start with the CEO putting a strong vision in place, surrounding themselves with the right people and once this is done trust in the capabilities of employees they have moulded.

Textbox 1. Preliminary list of 10 corporate cultural change enablers which can help a CS leader to optimize the CS implementing process.

- 1) A leader should establish a strong CS vision and should stay as long as possible to create stability and psychological safety for employees.
- 2) A leader should surround himself with the right people to reach the set goal.
- 3) Employees with religious values are likely to help establish an enabling culture that optimizes the implementation process of CS.
- 4) Set vague evaluation criteria for employees, granting them ownership over their work and decisions, which stimulates them to search for better solutions.
- 5) Educate your employees on relevant environmental issues.
- 6) Reward good behaviour, either with promotion or with a bonus.
- 7) Celebrate your successes within the company.
- 8) Say goodbye to employees that continuously oppose the new vision.
- 9) Increase transparency.
- 10) Define your responsibilities.

7. Discussion

The discussion consists of two parts. First, the feedback given on the preliminary results that was received from five other successful CS change agents from the industry is discussed. In the second part of this chapter the research process is reflected upon describing the limitations and strengths.

7.1 Discussion feedback

The preliminary results presented in chapter six have been discussed with five other successful CS change agents from the industry. The coded, condensed interviews can be found in appendix G up to and including J. The interviews were coded, highlighting the various research outcomes.

When discussing the results of the analyses on the transition of CS values, multiple interviewees stressed the importance of whether a company starts from a CS perspective or that they have to make a major turnaround in their already established vision. This makes a big difference in whether the rather linear transition as proposed by scientists takes place. Dutch aWEARness for example did not go through all the phases as the whole purpose of its existence is to make the textile industry more sustainable (appendix I). Van Wanrooij however argues that she recognizes the transition model in many of her customers, which made a turn towards becoming more sustainable (appendix I). Also Meulenstein² of Ben and Jerry's argues that the linear transition model as described by scientists, is more applicable to the process companies go through that did not start with a CS vision (personal communication, July 15th, 2016). Junggeburth of Bavaria stresses that it does not necessarily have to be a linear transition, as you can work on different levels simultaneously (appendix G). He substantiates this with the example Bavaria was already on the care driven value level, where they did not yet comply with all governmental legislation (appendix G).

A general characteristic of the companies that participated in the interviews is that they all started from a very strong CS vision (appendix G up to and including J). What is striking is that most interviewees identified the corporate cultural change mechanisms within their company to be a combination of paradigm 1 and 3 (appendix G up to and including J). This is in line with the results presented in chapter 6. Only van Ardenne of Compass identified their corporate cultural change mechanisms solely being a paradigm 1 approach (appendix H). This can be explained with the fact that almost all people recruited, were former employees of the now bankrupt Nacap. Where Compass was started with a newly established CS perspective, their corporate culture was already largely determined due to the large amount of Nacap employees brought along. The CEOs have set a very strong vision and keep a close eye on whether the actions of employees comply with this vision. In their office in Netherlands, this moulding process has already matured in a way that the CEOs trust their employees to be capable to act in line with the corporate vision, loosening their close supervision. For their office based in the UK, this is not yet the case and therefore the CEOs closely watch and guide the work performed. Van Wanrooij of Dutch aWEARness stresses that many of her customers do act from a paradigm 2 perspective (appendix I). These are often individuals that would like to see their company moving towards a higher environmental awareness. By purchasing work wear designed by Dutch aWEARness, they do not have to make actual changes on how the business is ran to become more environmental friendly. A passive way of increasing a company's sustainability, initiated by an environmental aware decision made by a small group of employees. As Dutch aWEARness work wear is 10% more expensive than regular work wear, they do however have to convince their superiors on

² Meulenstein of Ben and Jerry's explicitly requested not to include the transcribed interview in word.

the importance and advantages it may bring the company. Here can be thought of becoming a CSR listed company, which may increase your chance on winning a tender or attract different customers.

With regards to the ten corporate cultural change enablers which can help a CS leader to optimize the CS implementing process also quite some feedback was given. To start with, all respondents agreed that setting a strong vision together with long term leadership is very important in the implementation process of a CS vision. A leader should stay at least long enough to carry out the set vision. Meulenstein of Ben and Jerry's argues that a change in leadership can spark new innovative ideas, while a strong middle management could ensure that the mission is lived by (personal communication, July 15th, 2016). Meulenstein however emphasizes that especially for companies that make a sharp turn towards the implementation of a CS vision, long term leadership can be of great value (personal communication, July 15th, 2016).

The guideline stressing that a CS leader should surround him/herself with the right people to reach that goal is also something all interviewees agreed with. Manders, of van Houtum stresses that it is foremost important to recruit socially concerned people (appendix J). This enabler is for Junggeburth of Bavaria (appendix G), de Koning of Compass (appendix H) and Van Wanrooij of Dutch aWEARness (appendix I) directly related to the enabler of saying goodbye to employees that continuously oppose the new set vision. They argue that this has never been necessary as people that do not fit within the set vision are simply not hired. Manders of Van Houtum argues that their employees either work there for 2 years, stay for a period of 20 years. This also has to do with whether employees identify with the values of the company, or not (appendix J). Meulenstein of Ben and Jerry's argues that there is a difference between actively working against the vision and not actively carrying out the vision. For some roles it is more important to actively carry out the vision. When someone is actively working against the vision it might in the end be necessary to let go of the person, but this is always a last step. You risk the CS implementation process becoming a top down approach where the goal should be to enthuse people (personal communication, July 15th, 2016).

The enabler of employees with religious values is something the opinions of the respondents highly differed on. Where Junggeburth of Bavaria (appendix G) and Manders of Van Houtum (appendix J) agreed that quite some of their employees had been raised with religious values, Van Ardenne en de Koning of Compass (appendix H), Van Wanrooij of Dutch aWEARness (appendix I) and Meulenstein of Ben and Jerry's (personal communication, July 15th, 2016) had never heard of a possible connection nor did they recognize the phenomenon when pointed out.

The enabler of vague evaluation criteria creating a sense of ownership over their work and decisions creating employees with a higher motivation is something all interviewees agreed with. Meulenstein of Ben and Jerry's stresses that the boundaries of the set vision, in which employees are allowed to act, should however be clear as well as the criteria on which the company is evaluated (personal communication, July 15th, 2016).

All interviewees recognize the importance of educating employees on what the new vision entails. Van Wanrooij of Dutch aWEARness stresses that when a company starts from a CS perspective and the CEO did surround himself with like-minded, it is not so much the topics related to CS that need to be taught on but rather the basics of the market that they are operating in (appendix I).

In the discussion surrounding individual rewards in the form of a bonus or promotion, Van Ardenne and de Koning of Compass (appendix H), Manders of Van Houtum (appendix J) and Meulensteen of Ben and Jerry's (personal communication, July 15th, 2016) argue that their companies do not so much financially reward their employees. Their individual reward systems rather focus on appreciation, personal recognition, trust and freedom to execute your ideas. Meulensteen of Ben and Jerry's argues that this is even a better motivator in her opinion (personal communication, July 15th, 2016).

With regards to celebrating successes on a company level, all interviewees agree this is important. For morale, motivation, a feeling of connectedness it is important to show your appreciation towards your employees. Internal and external transparency are also paramount for the successful implementation of a CS strategy. This opinion was shared among the interviewees. Van Wanrooij of Dutch aWEARness states that increasing transparency has been a separate goal which has been addressed with the development of the track and trace system (appendix I). This gives customers the opportunity to see the impact the production and transportation of the product has had on the environment, but also forms a monitoring tool for Dutch aWEARness itself to check the supply chain they manage (appendix I).

The last enabler advising a CEO to define the company's responsibility to make the vision more tangible for employees is something all interviewees could relate to. These differ from Ben and Jerry's stressing the value of linked prosperity (personal communication, July 15th, 2016), Bavaria emphasizing that they are lease-lending the company of future generations (appendix G) to Compass stressing their social responsibility to the direct environment (appendix H). They all stress a higher purpose for a sustainable future for the company and the communities they interact with.

An overview of the final list of 9 corporate cultural change enablers which can help a CS leader to optimize the social dynamics in the CS implementation process can be found in textbox 2.

Textbox 2. Final list of 9 corporate cultural change enablers which can help a CS leader to optimize the social dynamics in the CS implementing process.

- 1) A leader should establish a strong CS vision and stay at least long enough to carry out the set vision.
- 2) A leader should surround himself with the right people who share his vision.
- 3) Set vague evaluation criteria for employees, granting them ownership over their work and decisions, which stimulates them to search for better solutions.
- 4) Educate your employees on relevant issues.
- 5) Reward good behaviour.
- 6) Celebrate your successes within the company.
- 7) Say goodbye to employees that actively oppose the new vision, however, avoid this when possible. The goal is to enthuse people.
- 8) Increase transparency.
- 9) Define your responsibilities.

7.2 Discussion research

In this section the research process is reflected upon describing the limitations and strengths. The first limitation of my research is that it reviewed only a small variety of literature written by successful CS change agents from the industry to be able to generalize the results. The amount of books was, given the timeframe of this research, the highest feasible. Furthermore, the literature chosen might contain a bias as it mostly focussed on leader

centred CS implementation. This is caused by the initial criteria set for the selection of the literature of successful CS change agents from the industry, but was only recognized as such after the analysis was carried out. During the interviews extra attention was paid to the description of why, how and by whom CS was initiated before the results were presented. The interviewees fortunately all stressed the important role of CEOs in setting the vision and changing the corporate culture. This turned the bias in a possible advantage.

Another bias in my research is the fact that none of the interviewees represented a company that made a sharp turn towards implementing a CS strategy. Where the interviewees might encounter these types of companies in the markets they are active in, these experiences are solely based on outsiders observations. In addition, it would also have been better when a higher amount of interviews was carried out. A reason for the low amount of respondents is the rather unfavourable timing as the interviews took place right before the summer holidays. It was however important to have finished the literature analysis before executing the interviews, which resulted in the time frame in which the interviews had to be carried out. Another reason for companies not to take part was the high amount of requests from students, companies receive to participate in their research. This was also stressed by Van Wanrooij who argued to receive at least 2 requests a week (appendix I). In annex 1, a document can be found that was send to me (unfortunately in Dutch) by Dutch Spirit as a response on my request to interview them. The document states that due to the large amount of requests received, they compiled a document answering some basic questions for students as they do not have time to respond to everyone.

Furthermore, the rather old literature used for the scientific analysis of corporate cultural change mechanisms is also not optimal. However, corporate cultural change mechanisms do not change much as time passes and therefore the use of older literature was tolerated. When the interviewees were asked whether they thought something was missing in the analysis Manders of Van Houtum pointed out that he was surprised that my analysis was only focussed on sustainability and did not incorporate the social responsibility that is in his opinion directly linked to sustainability (appendix J). This is a good point but it was a decision made early in the research process to narrow down the research topic, which was maybe not entirely necessary. It could have been an asset to the research if this was included as well.

8. Conclusion

This study has compared the suggestions made by scientists to optimize social intervention dynamics to what successful CS change agents from the industry have described them to be. Special attention was paid to the similarities and differences between the two analyses and lessons were drawn. These were presented to five other successful CS change agents from the industry, to be reflected upon. In this chapter, a short summary of the research is given by briefly addressing each sub question, resulting in the answer to the main research question. Moreover, suggestions for further research are made.

Corporate social dynamics are influenced by corporate culture, values and norms. Scientists have pointed out that in order to optimize the physical CS dynamics, the values and related norms underpinning the corporate culture should transform along. Different CS ambitions ask for corresponding value levels. When a company lifts its CS aspirations to a higher level it is important that the corporate culture and values transform along. Scientists do not agree on how corporate cultural change may be established, and how the transformation from one value level to another may be initiated. Three different scientific paradigms were identified on corporate cultural change mechanisms. The first paradigm describing a leader centred approach to bring about corporate cultural change, the second paradigm defines corporate cultural change as something that is initiated through subcultural differentiation within the company whereas the third paradigm argues that corporate cultural change is created through strategic ambiguity.

The scientific literature on CS was analysed on whether the influence of social dynamics was mentioned, focussing on corporate culture and the different value levels. While the influence was often discussed and various value levels were mentioned, nothing was said about possible corporate cultural change mechanisms that help a company move from one value level to another. A literature gap was identified.

The literature analysis of successful CS change agents from the industry relates to the scientific literature analysis in a way that in both cases, various value levels were described. All successful CS change agents from the industry stressed the influence of corporate culture and the different value levels for each company the authors represented were identified. As the selected literature all had to be written by successful CS change agents from the industry, it was no surprise the holistic value was the value described most. The books all described the development they had gone through to become the company they are today. Some focussed more on the physical dynamics, where others in detail described how they brought along their employees in this transition, focussing on the social dynamics. Where in the scientific literature nothing was said about possible corporate cultural change mechanisms that help a company move from one value level to another, this topic was addressed in the literature written by successful CS change agents from the industry. The most important outcome in this regard was that initial change was always started by a strong leader (paradigm 1) for both companies that made a turn towards CS and the companies that started from a CS perspective. It however needs to be stressed that this result might be influenced by the selection criteria of the literature to solely include literature of successful CS change agents from the industry. Companies that started from a CS perspective granted, once the vision was set and employees were trusted to be capable of carrying out the vision staying within the set borders, more freedom to their employees to create a feeling of psychological safety and stimulate enthusiasm and creativity. This is important to foster the development of new ideas and innovations. As all successful change agents from the industry describe a change process initiated by a strong leader, a closer look was taken at what was done to optimize social intervention dynamics in their transition. This has led to a preliminary list of 10 corporate cultural change enablers which can help a corporate leader to optimize the social dynamics surrounding the CS implementing process. To put things in perspective, it is important to stress that these results are based on an analysis of 6 books

written by successful CS change agents from the industry of which only 2 represent companies that started with a CS approach.

The reflections of other successful CS change agents from the industry have been very helpful to shape and reconsider some of the results. Where they recognised the different value levels, it was argued that this reflects more the path of companies that make a turn towards the implementation of a CS vision. Another comment made was that it does not necessarily have to be a linear transition model. A company can be working on different levels simultaneously. With regards to the corporate cultural change mechanisms, the interviewees positioning the company in one or several of the scientific paradigms was helpful to verify the results to some extent. The interviewees, all representing companies that have started with a CS perspective, identified their corporate cultural change processes to be a combination of both paradigm 1 and 3. This was in line with the results from the literature analysis of successful CS change agents from the industry. One interviewee identified their CS implementation process solely with paradigm 1. The identified 10 corporate cultural change enablers defined to guide a CS leader to optimize the CS implementing process were generally well received. However subtleties are added to the final list. Furthermore the enabler regarding religious employees was taken out, as this was seen as rather controversial.

Now all sub questions have been answered it is time to address the central research question. Considering the two analysis and the feedback given, a leader centred approach seems to be most successful when initiating the corporate cultural change necessary to optimize the social dynamics within the company. A difference should be made between companies that have started from a CS perspective and companies that have made a turn towards implementing a CS strategy. What is observed is that companies which have started from a CS perspective, the moulding process of the corporate culture has matured and the CEO has taken a step back trusting his employees to have enhanced the corporate values and to be capable of acting within the set vision. By using strategic ambiguity, they create a feeling of psychological safety which makes employees less at risk when experimenting creating more freedom for creativity and innovations. This is something that they want to stimulate. For companies that did not start from a CS perspective it is observed that the corporate culture needs strong leader centred guidance to enable and establish cultural change for a longer period of time. Habits need to be broken and employees need to be convinced of the new vision which takes more dedication and effort of a CEO than when a company starts from a CS perspective and the CEO can simply recruit people that fit within the vision. To give the CEO some guidance on how the social dynamics can be optimized a list of 9 corporate cultural change enablers was derived. The final list can be found in textbox 3.

The study is based on a very limited amount of literature and thereby the found results are by no means well substantiated. However, it forms a good first exploration of the social dynamics that might be of influence in optimizing social dynamics in the CS implementation process. For further research it would be interesting to deepen and expand the analysis on the differences between companies that start from a CS perspective and companies that have to make a sharp turn towards the implementation of a CS strategy, focussing on the corporate cultural change mechanisms in place.

Textbox 3. Final list of 9 corporate cultural change enablers which can help a CS leader to optimize the social dynamics in the CS implementing process.

- 1) A leader should establish a strong CS vision and stay at least long enough to carry out the set vision.
- 2) A leader should surround himself with the right people who share his vision.
- 3) Set vague evaluation criteria for employees, granting them ownership over their work and decisions, which stimulates them to search for better solutions.
- 4) Educate your employees on relevant issues.
- 5) Reward good behaviour.
- 6) Celebrate your successes within the company.
- 7) Say goodbye to employees that actively oppose the new vision, avoid this when possible. The goal is to enthuse people.
- 8) Increase transparency.
- 9) Define your responsibilities.

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APPENDIX A

Book Summary: The responsible company – Chouinard and Stanley, 2012

The book is written by Yvon Chouinard, founder and owner of Patagonia and Vincent Stanley, co-editor of its Footprint Chronicles. Patagonia, initially called Chouinard Equipment Company, started about 40 years ago in Ventura California as a small business that made tools for climbers. Over the years, it has grown and developed into a company that broadened its scope and now focusses on outdoor clothing and gear, with a yearly revenue of 600 million euro and about 2000 employees. At the start, Patagonia was like every other company and did not pay much attention to their environmental impact, however when they came to realize that they were putting unnecessary harm to the environment with the production of their goods, they made a drastic turn. From 1996 onwards, all their garments were made from 100% organic cotton, they have started to introduce recycled underwear and fleece, repaired clothes for free and created an interactive website named the Footprint Chronicles to inform their customers about the social and environmental impact of their products.

In 'The Responsible Company' Chouinard and Stanley aim to advice and guide people who see a need for deep change in business practices. They start with a brief description on how to bring along your people, as there might be some sceptics around. Here they advise to follow Daniel Goleman's creed: Know your impacts, favour improvement, share what you learn. So greening can be undertaken in three steps. First engage your team, with the broadest participation possible, and identify the worst impacts your company causes, and analyse what costs you the most in reputation and profit and what will be the easiest to correct. Step two is to name your priorities for improvement, together with your people. Then winnow the list and decide what you do first, how much time and money will be spend on it and who will be involved. Also: define what initial success will look like. As you learn, make sure you share this experience with as many people in your organization as possible, as well as stakeholders, suppliers and customers and celebrate success. Only this way your company will get smarter, more people will start to care deeply about creating a better quality business through improving social and environmental performance.

After having defined what the process will look like, the authors extensively describe the six core elements of a responsible company, which are:

- Responsibility to the health of the business. With this is meant that a company should first of all stay financially healthy, before it can honour its social and environmental responsibilities.
- Responsibility to the workers. A company should do what it can to educate, reward and care for its workers. A company seeking to improve its productivity need the loyalty, dedication and creativity of their employees. Once this is established, the company's responsibility then extends to the whole supply chain.
- Responsibility to your customers. A responsible company has to offer something someone can use, for which satisfaction endures but most of all it has to continue to state its case. It needs to provide the best information it can on the environmental and social choices embodied in a product or service from the purchase forward.
- Responsibility to the community. Every company has a responsibility to its community, including neighbourhoods, cities, communities of interest and virtual communities and social media.
- Responsibility to nature. This is a very important responsibility which consists out of three responsibilities; First of all, we need to be more humble. We refer to nature as resources as though nature were here to be at our disposal. Our second responsibility is whenever

and wherever we can: leave nature be and restore natural systems with which we have tampered. Thirdly, we have the responsibility to reduce the harm we do in the course of doing our business as much as possible.

APPENDIX B

Book Summary: Leaders and Followers – Ruch, 2006

The book is written by Dick Ruch, with over 45 years of experience at the office furniture manufacturer Herman Miller Inc. In this time, he had a variety of jobs from accountant to Chairman of the board. Herman Miller Inc., initially called Star Furniture Co. was established in 1909 in Zeeland Michigan, producing high quality wooden furniture and bedroom suites in historic rival styles. Over the years it has grown and developed into a company that now is famous for its modern design office furniture, with a yearly revenue of 2,1 billion and about 6500 employees. Herman Miller Inc.'s idea of environmental stewardship is based on a long-held belief in honesty of good design. Good design wastes nothing and provides for future needs. From 1982 onwards, it reduced the waste to landfills by building a waste-to-energy facility, it launched a remanufacturing operation so their products could be reused rather than incinerated or dumped, and great progress has been made towards the goal of eliminating material that must be dumped in sanitary landfill and in the design of environmentally responsible buildings and products.

As the title implies, Ruch's book focusses on the role and responsibilities of leaders and followers within companies. Starting with the responsibilities of leaders, these contain:

- First formulate and communicate vision, define responsibilities, higher purpose, values, mission and strategy.
- Then create the appropriate organizational design to support the chosen strategy and be responsible for putting in place the leadership talent needed.
- Motivate and develop people through education, participation and accountability.
- Create a climate of trust and caring.
- Lead by example and make sure your example is a good one.
- Welcome direct sales contact with customers.
- Be open to influence, which means being willing to listen to contrary opinions.
- Make the tough decisions, thereby dealing with conflict and ending the debate.
- Celebrate success organization wide.
- Subordinate self-interest for the good of the organization and the customer.
- Pick the right person for the assignment at the particular time.

Responsibilities of followers are, as defined by Ruch (2006):

- Take responsibility to do the work necessary to achieve the mission.
- Care about the business and choose and be chosen to be part of it.
- Welcome accountability and seek results.
- Always seek improvement by challenging what is and being open to influence – always a better way.
- Lead when appropriate and take the initiative to influence others (roving leadership).
- Be competent and honest, and often have a word of encouragement for others.
- Go beyond expectations to serve and delight the customer.
- Develop teamwork by trusting, listening and communicating.
- Anticipate and prevent problems, but when they do occur, accept ownership for solving them.
- Commit yourself to lifelong learning.

APPENDIX C

Book summary: Conscious Capitalism – Mackey and Sisodia, 2013

The book is written by John Mackey, the cofounder of Whole Foods Market and Conscious Capitalism Inc. cofounder Raj Sisodia. Whole Foods Market, initially called SaferWay, opened in 1980 in Austin Texas, started as a small natural foods store. Over the years it has grown and developed in the first certified organic supermarket chain within America with about 91,000 employees and 431 supermarkets in the US, Canada and the UK and an yearly revenue of about 12.9 billion euro. From the start, they have offered solely products without artificial preservatives, colours, flavours, sweeteners, and hydrogenated fats.

Mackey and Sisodia (2013) in their book discuss the paradigm of conscious capitalism which creates multiple kinds of value and well-being for all stakeholders: financial, intellectual, physical, ecological, social, cultural, emotional, ethical and even spiritual. It represents a way of thinking about business that is conscious of the impact it has on the world, considers the relationships with its stakeholders by defining a higher purpose. Conscious capitalism has four tenets: higher purpose, stakeholder integration, conscious leadership and conscious culture and management. These are interconnected and mutually reinforcing. The four tenets are discussed below.

- The purpose is the reason a company exists. Higher purpose and shared core values unify the enterprise and elevate it to higher degrees of motivation, performance and ethical commitment at the same time.
- Conscious businesses recognize that all stakeholders are important and all are connected and interdependent. The company bears the responsibility to optimize a value creation for all of them.
- Conscious leaders are mainly motivated by creating value for all stakeholders and service to the higher purpose of the firm.
- Conscious cultures evolve naturally from the company's commitments to conscious leadership, higher purpose and stakeholder interdependence. While such cultures can vary quite a bit they usually share many characteristics such as trust, loyalty, personal growth, accountability, integrity, egalitarianism, transparency, fairness, love and care. Conscious businesses use an approach to management that is consistent with their culture and is based on decentralization, empowerment and collaboration. This amplifies the organization's ability to innovate continually and create multiple kinds of value for all stakeholders.

Mackey and Sisodia (2013) acknowledge the influence of corporate culture stating consciousness depends on the degree to which the firm's culture embodies the qualities captured in the mnemonic TACTILE (trust, accountability, caring, transparency, integrity, loyalty and egalitarianism). Furthermore it is also essential that the company becomes aware of aspects of the existing culture that are particularly toxic or antithetical to a conscious way of being. For corporate culture assessing methods Mackey and Sisodia (2013) refer to the *Barrett Values Centre as their method assess seven levels of consciousness which is very much in line with the Conscious Capitalism approach.

* The Barrett Values Centre charges money before you get access to the corporate culture assessing methods, which I therefore did not have the chance to have a look at.

APPENDIX D

Book summary: The Radical Industrialist – Anderson, 2009

The book is written by Ray Anderson, founder and chairman of Interface Inc. Interface, initially called Carpets International, started in 1973 in Atlanta Georgia and became a specialist in free lay carpet tiles. Over the years it has grown and developed into a company with a yearly revenue of about 932 million euro and about 3200 employees. At the start, Interface was like every other company and did not pay much attention to their environmental impact, however after reading the 'Ecology of Commerce' by Paul Hawken in 1994, Anderson decided his company needed to make a drastic turn towards becoming a sustainable and even restoring company. More concrete, he wanted Interface Inc. to become the first company to eliminate any negative impact his company may have on the environment by the year 2020.

In his book, Anderson likens the road towards becoming a truly sustainable company to that of climbing a mountain, which he calls "Mount Sustainability". The road towards the top consists out of 7 phases according to Anderson.

- Zero waste; this is the easiest and most cost saving phase to achieve. Anderson defined waste as, "any measurable cost that goes into our product that does not add value for our customer." This included all fossil fuel, which has to be eliminated.
- Eliminating harmful emissions;
- Depend on solar resources; in contrast to the unstable cost of fossil fuel, there is zero risk when industry depends on the sun as a constant source of energy.
- Reduce raw materials in a closed loop cycle; recycle and reclaim your materials to create a closed loop cycle.
- Efficient transportation; Anderson suggests the following steps to more efficient transportation: First establish production facilities close to markets (benefits: cut transportation costs, decrease emissions and create local jobs). Second minimize emissions by at least 50% by reducing materials and choosing efficient modes of transportation. Third, offset the remaining emissions.
- Change the mind-set of others; the success of Interface has been contagious and has led to others becoming inspired, excited and committed to the goal as well.
- Redesign commerce; We should rethink how we measure prosperity instead of our current dependency on consumption, by challenging readers to study nature to find solutions and use design as a tool for reducing the effects of consumption.

With regards to behavioural change, Anderson takes a broader perspective including the society as a whole. He firmly criticizes universities for mainly teaching courses that do not offer sustainable solutions for the world their graduates will find, but rather continue focussing on hazardous methods even though more innovative cleaner methods exist. Furthermore, Anderson argues for the potential of religion as enabler of the transition from the first industrial revolution towards sustainability.

APPENDIX E

Book summary: The IKEA-edge – Dahlvig, 2012

The book is written by Anders Dahlvig, a former leading CEO of IKEA in the years 2001-2009. IKEA was started in 1943 in a little village called Aggunaryd in Sweden. Over the years it has grown and developed into a company that is famous for selling well priced self-assembly furniture, with a revenue of about 2.5 billion euro and about 145.000 employees. In the eighties and nineties, IKEA received some serious criticism from the media regarding its environmental practices. In both cases, IKEA was not well prepared to respond properly nor were they fully aware of the problem. IKEA responded defensively and reactively, rather than being at the forefront on these issues. Once Dahlvig was in charge, he took a firm stand on environmental issues and after some extensive internal management debates, all minds faced the same direction.

In his book, Dahlvig discusses four cornerstones of a good business.

- A vision with a social ambition combined with a strong value base. The vision forms the foundation of your business and defines who you are and how you do things. Social and environmental ambition will not only help improve your profitability but also help you gain respect and trust within society. Companies are better equipped than any other institutions to improve the environment and reduce poverty and bear the responsibility to do so. Furthermore, it also motivates your employees as most people want more than just earn money to provide for their family. With a greater purpose, a company can provide a larger meaning in work. This will also make a company more competitive in the labour market.
- IKEA differentiates itself with its product range and price from their competitors. To ensure the lowest price, company control of the entire value chain is necessary. Controlling your whole value chain also creates the opportunity to set an environmental standard for all your suppliers. Dahlvig emphasizes how efficient use of resources can lower the production costs and increases profit.
- Market leadership and a balanced global portfolio of markets that defines the company's short- and long-term growth ambitions.
- Company control by a committed owner. This is an important criteria for success. A strong leader can implement a long-term perspective and determines the business's core values and the willingness to take risk.

Dahlvig stresses that a broad acceptance of a company's environmental values by its employees is important. A first step in this process is that the CEO takes a clear stand. The majority of the employees are unlikely to have a defined opinion one way or the other as it takes quite some knowledge to fully understand the scope of the problem. Furthermore, it is important to make sure that managers who are promoted share the values of the top management on this issue. Environmental issues today are more emotional than many others, questions that will touch the core values of the individuals. Managers will be on the frontline of any efforts your company makes in this area and they must believe in what they are doing. Once you receive positive support and feedback from customers, employees or the media, other sceptics in the company are likely to get convinced. And lastly, as any successful business it also requires clear goals, strategies, plans, resources and division of responsibility.

APPENDIX F

Book summary: The Responsibility Revolution – Hollender and Breen, 2010

The book is written by Jeffrey Hollender, co-founder and chairman of Seventh Generation and Bill Breen, the co-author of *'The Future of Management'*. Seventh Generation was established in 1988 in Burlington, Vermont and sells cleaning, paper and personal care products that are designed with human health and the environment in mind to natural food stores, supermarkets and online retailers. Over the years it has grown and developed into a company with a revenue of 150 million a year with less than 150 employees. The name 'Seventh Generation' is attributed to the 'Great Law of the Iroquois' referring to the passage 'in our every deliberation, we must consider the impact of our decisions on the next seven generations'. From the beginning, the product development and its marketing focusses on the conservation of resources, by for example the use of recycled and post-consumer materials in its packaging but also through the biodegradable and plant-based phosphate- and chlorine-free ingredients in their products.

Hollender and Breen define in their book a blueprint for revolutionizing responsible businesses, of which a summary can be found below.

- The mission of a company matters. Standing for your purpose and your values is far more important than the products you make or the services you sell. Established companies should reimagine their true purpose by following the following steps:
 1. Work with your critics, their diversity might spur your creativity.
 2. Think competitively, the mission is not a feel-good strategy but a battle plan.
 3. Commit to an audacious goal, one that is big enough to inspire people to do more.
 4. Define targets, set deadlines. Progress will only come when people work towards a certain target or deadline.
 5. Billboard your values and goals. This will spur urgency and action.
 6. Conduct a series of continual companywide conversations.
 7. To advance the mission, recruit mission champions and say goodbye to employees that antagonize the mission.
- Dear to wear see-through. As a truly responsible company, you cannot be opaque. Internet, customers and NGOs watch every move you make and good companies invite them to do so.
- The company is a community. Where before, companies were more organized in a hierarchy, nowadays companies work more like a community. Hollender and Breen advice established companies that want to change from a hierarchy to a community based organization to start small with a group of volunteers.
- Bring customers inside. Good companies genuinely listen to customers and outside stakeholders.
- Make it real. Do good marketing does not cut it anymore. Companies that declare to be responsible or sustainable have to put this at the core of their business.
- Build a corporate consciousness. No enterprise can truly attempt to embed the sustainable ethos into everything it does without constructing a collective view of what it should be. Hollender and Breen define the first action steps for developing corporate consciousness as
 1. Ask a large swath of your company's associates: what does the world most need that we can uniquely provide?
 2. Unearth the company's essence, or core identity, by identifying its purpose, work process, and values.
 3. Conduct cross-departmental meetings to openly and honestly confront two questions: - What are our actions out of alignment with our values?
- What can we do to ensure greater alignment?

4. Follow-up meetings should focus on two additional challenges:
 - What principles should guide how we work together?
 - What are we unwilling to be transparent about, and why?
5. Answers to the above questions will help frame the thinking for this final question: what's our specific business case for forging a more responsible and sustainable company?

APPENDIX G

Interview Bavaria; Martijn Junggeburth (global manager sustainability, health and environment). This interview conducted the 21st of June, 2016 at 16:00h in Lieshout.

Bavaria currently has around 1000 employees. Its headquarters are in Lieshout, the Netherlands where it originally started in 1680 as a family business. It currently serves countries around the world and has production facilities in the Netherlands, Russia, Ethiopia and South Africa. Bavaria is a long term family business with the 7th generation in charge, 8th generation alive and the 9th generation in the making. Sustainability has always been an important topic for the family Swinkels, always considering how to pass on a better version of the company than the shape they received it in. It started in the 1930s with Bavaria building houses and organizing medical insurances for its employees, which would nowadays be described as CSR. Care for their people and direct environment have always been important values for the family which expanded with every new generation. In the 1960s for example other breweries came up with brightly coloured crates, which contained a lot of cadmium. However, Bavaria back then already made the conscious decision not to join the competition, even though the damaging effects of cadmium were not entirely proven back then, leaving them with sallow faded coloured crates. Negative responses towards the oddly coloured crates were taken for granted as they stood firmly behind their decision. They expected the next generation would profit from their decision, which indeed turned out to be true. Partly due to these proven examples, there are no true sustainability sceptics within the company, sceptics are only encountered outside the company occasionally. With regards to the recruitment of employees Junggeburth experiences a strong interest in the innovations, progress and front running position Bavaria has made in the field of sustainability. It might not be the most decisive argument to apply for a job at Bavaria, but it is definitely important for the younger as well as the older generation of applicants.

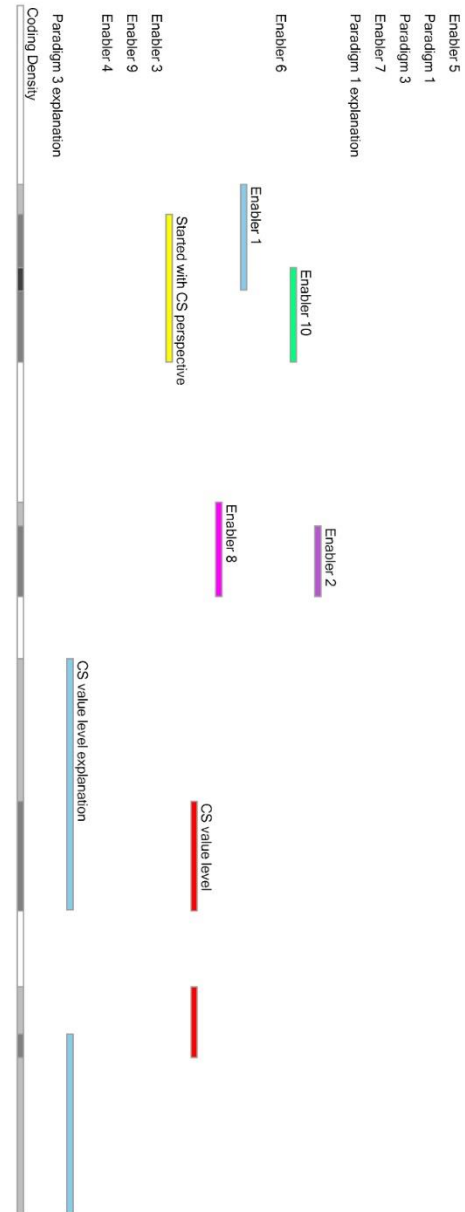
CEOs have always had a strong steering role implementing a long term vision. This vision developed naturally and was logical given the circumstances and strongly established norms and values of entrepreneurship, ownership and cooperation. An example is the Swinkels family norm 'we do not waste', which in practice meant for Bavaria's employees to direct the production process in such a way not to produce any waste. When there is waste, it is not called that way, it has to be used in one way or another so it will not end up on for example landfills. Nowadays the goal is set to close the loop entirely. The most important value with regards to sustainability for Bavaria is that they are lease-lending the company from future generations. It has to become better or stay at least the same, and the norms and values complement this value.

Results

Value levels

Mr. Junggeburth would place Bavaria in the synergistically driven value phase. However, where literature argues for a linear transition, Junggeburth argues that in practice there is no such thing. When he started working for Bavaria, the company already did a lot in the field of sustainability, however the 'compliance' to governmental legislation was not in order. In some areas it already moved towards the care driven value phase, where in the field of compliance still things needed to be done.

For example the nuisance act with its 300 regulations, nobody in the company cared for initially and there was no governmental control, so compliance was postponed at first. Most regulations regarding noise disturbance and the emission of articulate matter were ignored,



there was no governmental control at all on whether you complied or improved. NGOs fulfil the position of critical watchdogs pointing at flaws which help to keep companies sharp. However, nowadays they often point at the aluminium cans used by many breweries as packaging materials. When tracing down the production chain of most aluminium cans, it ends in damaging bauxite mines. Bavaria tries to ensure that none of the aluminium cans used for packaging comes from these toxic bauxite mines by making them sign agreements. However, this is never a total guarantee. Controlling or tracing back the whole chain would be ideal but is a costly long term process, in which small steps are taken towards the dot on the horizon. Excess should be banned at all time. We try to control the suppliers with audits every now and then, but still you cannot be a 100% sure.

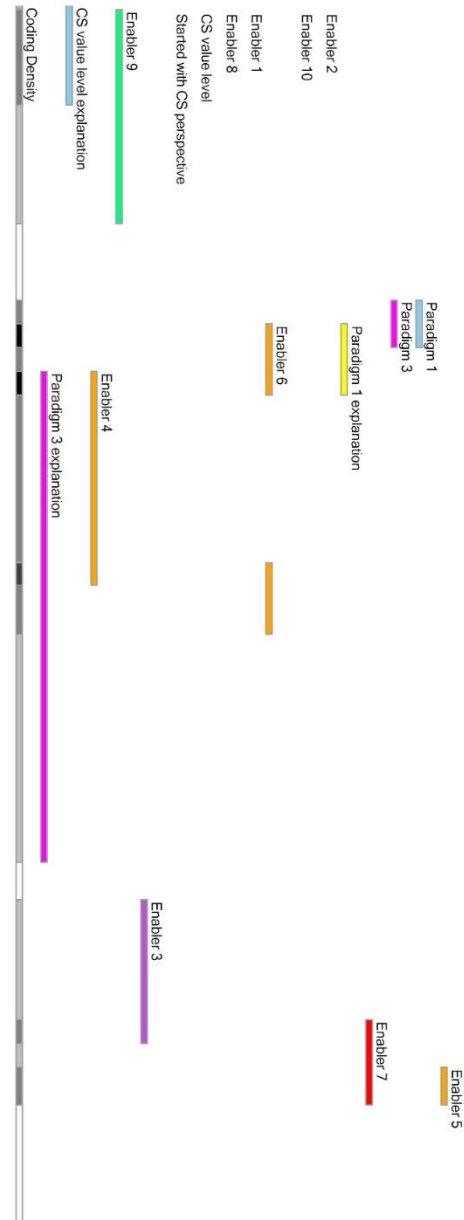
Corporate Culture Change Mechanisms

Junggeburth sees the corporate cultural change mechanisms at Bavaria as being a combination of paradigm 1 and 3. On the one hand, the CEOs strongly guide their employees and try to stimulate certain behaviour by means of bonus systems, setting targets of which sustainability is one topic. On the other hand employees have a lot of freedom for creativity and own initiatives. For example by forming an alliance with team fast of the TU in Eindhoven who developed a car that drives on formic acid, an electric car that instead of fuelled by electricity, is fuelled with formic acid. This collaboration was an initiative from one employee for which time and money is made available to develop the project further. Employees are stimulated to take risks and if things go wrong, that's too bad. But up to now, more things went right than wrong. This all comes together with Bavaria's three core values entrepreneurship, ownership and cooperation. Creativity and entrepreneurship is something Bavaria demands from its employees, and by doing so search for the right cooperation. This is rewarded in the company not with a bonus but rather in the way a person is promoted to a higher position within the company. People should feel secure enough to make mistakes, as mistakes are only human. Ownership and responsibility are important even at the lowest levels and with that creating more freedom for creative thinking and better solutions is something that is highly valued. Also in the production facilities in Ethiopia there is space for ownership and creativity. There we built a brewery with a water treatment plant, this water was initially 'dumped' downstream. However, one employee came up with the idea that this water would be more useful if it was also made available to people that lived more upstream. By involving some more people, this was organised rather quickly, giving a lot of family's better access to drinking water and water for irrigation, resulting in higher yields and more economic growth within the region.

Ten corporate cultural change enablers for CS leaders

Most of the topics were already discussed during the interview. When asked about the influence of religious values Junggeburth confirmed that religious values play quite an important role within the company. Junggeburth was surprised when he realised this himself a while ago. As the region the brewery is located in is not particular religious. It might has to do with the fact that the Swinkels family is a catholic family from origin, and in the process of hiring employees unconsciously surrounded themselves with people with the same values. It is important to celebrate successes within the company to create a we-feeling and let employees know that they are valued. Educating employees is important for any company.

When I asked Mr. Junggeburth whether he had some additional comments or questions, he answered that he was curious to find out whether there is a difference between pure 'family businesses' and other businesses. After having given it some thought, I answered that



Enabler 5
Paradigm 1
Paradigm 3
Enabler 7
Paradigm 1 explanation
Enabler 2
Enabler 10
Enabler 6
Enabler 1
Enabler 8
CS value level
Started with CS perspective
Enabler 3
Enabler 9
Enabler 4
CS value level explanation
Paradigm 3 explanation
Coding Density

maybe the 'family' part is not crucial however constant, long term leadership with a long term vision is probably important when implementing CS.

APPENDIX H

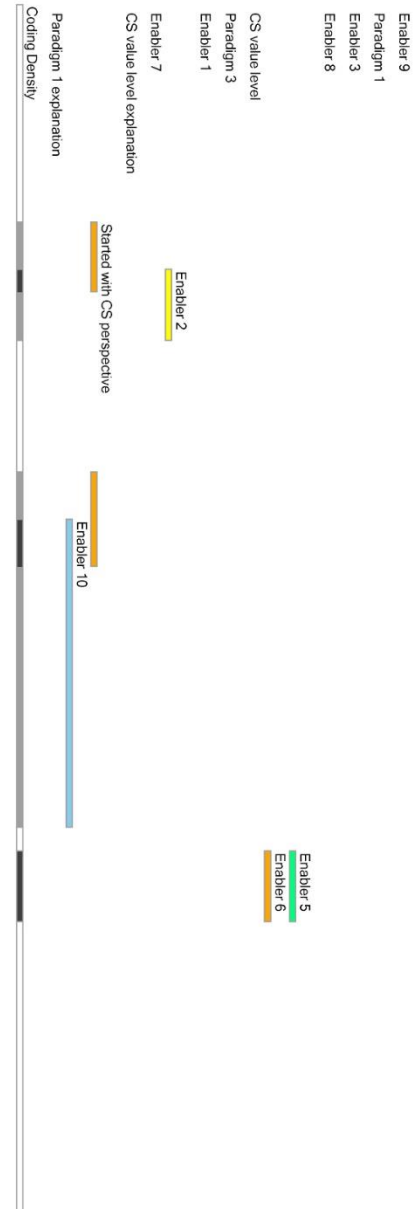
Interview Compass; Ruben van Ardenne (manager strategy), Cynthia de Koning (manager human resources). This interview was conducted the 23rd of June, 2016 at 13:30h in Rotterdam.

Compass was established in 2011 and has currently 30 employees working for them in the Netherlands and 15 in the UK. Compass manages and installs different types of energy networks, communication systems and ITS. Compass was formed when the international oil pipeline company Nacap got bankrupt, by its CEO Henri van Dommele and project manager Wim Schoonderwoerd. They wanted to do things completely different with Compass. Instead of striving to become a large listed company lead by shareholders, Compass would stay rather small and would be led by society's interests. Van Dommele and Schoonderwoerd bought some project deals that were initiated by Nacap, selected the most critical thinkers working on those projects which they hired to start their new business Compass. The company initially started with a division in the Netherlands, however after a few months it took over a former Nacap department based in the UK. The CEO of the department in the UK held his position, resulting in the total of three CEOs. Unfortunately the CEO that was located in the UK died unexpectedly about two years ago, leaving van Dommele and Schoonderwoerd in charge of both divisions.

The higher purpose of the company was for it to become a company that has a positive impact on society and execute their projects as environmental friendly as possible. Van Ardenne stresses that contributing something to society is most important. Compass feels a strong connection and social responsibility to the neighbourhood it is located in. So when, about two years ago, there was too little work for all employees, they decided to write the municipality of Rotterdam an email asking whether they could contribute something voluntarily to help to improve the neighbourhood. There was no response for over two weeks so they decided to directly address the mayor of Rotterdam (Aboutaleb) with the same question and only then received an answer declining the offer. So the intentions were there, if only the municipality would be willing to cooperate. Another example of this is the building Compass is located in. When the other tenant decided to move out and the municipality did not have the money to renovate the monumental building, Compass decided to buy the building and renovate it entirely which costed a lot of money. It was decided to do so as they did not want to move out of the neighbourhood to an industrial area and they felt the historical building should not go to waste because the municipality was facing bankruptcy. So these examples give you an idea of next to the responsibility of financial health, their social responsibility is also very important. An example of their environmental responsibility is the 'economical driving competition' that tries to stimulate employees to make as less kilometres as possible and drive efficiently. Compass purchases all of the components they need for a project themselves, one would think that that creates the opportunity to also make decisions for more sustainably produced materials. This is however not as easy as it may sound, as for example the Department of Public Works (Rijkswaterstaat) has a clear list of what materials may or may not be used for their projects, limiting their freedom of choice to a great extent. However, when purchasing Dynamic Route Information Panels (DRIPs), Compass is collaborating with a Swiss company that developed a technique that enables one led light to create three different colours, decreasing the energy use of DRIPs drastically.

Results

Value levels



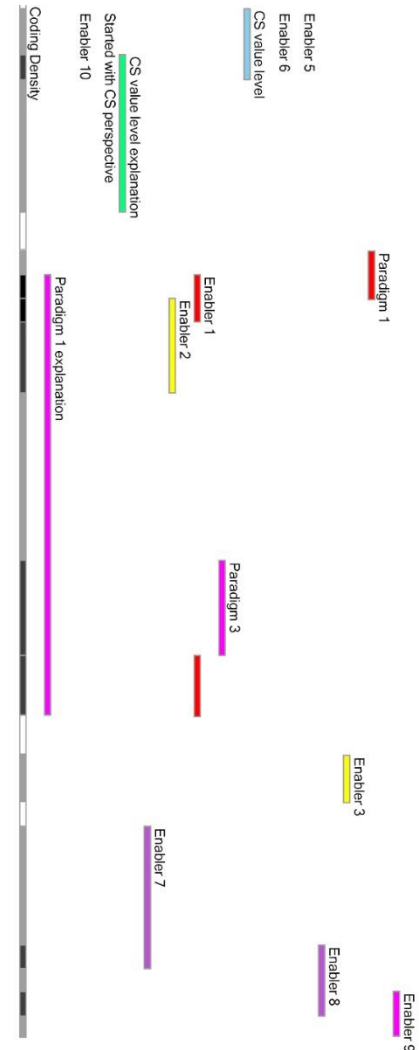
Where the two interviewees initially came up with a different answer for at which value level they would place Compass, they ended up agreeing placing it in the care driven CS value phase. Reasons for this are that Compass searches mainly for a balance between economical and societal responsibilities. They aim to convince their stakeholders to do the same, however sometimes this is not possible (referring to the example given earlier about the Department of Public Works). It is hard to convince clients of the importance when sometimes it will actually cost money, however the aim is still to transform eventually into a holistically driven CS implementing company.

Corporate cultural change mechanisms

Van Ardenne would place Compass within the first paradigm for which he gives several reasons. First of all, at the start of the company Van Dommele and Schoonderwoerd had a clear vision of how the company should operate and what their values were. They have gathered a group of people to work in the company that share this vision. Followers and people sharing the same values are of major importance for a successful implementation of a CS vision. Furthermore the leader centeredness is also stressed by the fact that since the passing of the CEO based in the UK, Van Dommele goes to the UK to lead the department over there every Wednesday morning until Friday afternoon. This is done for several reasons. First of all, a good leader that shares the same vision as Van Dommele and Schoonderwoerd is very important, but also hard to find. Furthermore, after the passing it appeared that the corporate culture in the UK and the Netherlands were still very different. Therefore it was decided to closely guide the UK department towards establishing the same corporate culture. Eventually, the aim is for someone of the UK department to take over the lead of Van Dommele. This is however still far away. The UK department is more used to having directive leadership, with less responsibilities for employees, where in the Dutch department the CEO is only there to keep the overview, but is not involved in the projects themselves. De Koning stresses that these cultural differences are most likely the result of national cultural differences, rather than anything else. Both CEOs are still quite young and have the ambition to stay in charge for a long time to implement their vision.

Ten corporate cultural change enablers for CS leaders

Most of the topics were already discussed during the interview. With regards to the influence of religious values, these do not play an important role in the case of Compass. The enabler of vague selection criteria is not applicable yet, but it is a goal to make it a self-acting system. Successes are not celebrated on a company level, however activities are organised to create a strong team-spirit. Employees know that they are valued, an example of this is the attention the company pays to their health. A heavily overweight employee once mentioned he would not be able to get the weight of by himself. This came to ears by their CEO, who hired a personal trainer to get him started. The employee lost a lot of weight and has become a sports addict. The enabler of saying goodbye to employees that continuously oppose the set vision; this has never been necessary. This might has to do with the thoughtful recruitment of employees. Increasing transparency is very important, for the company as well as for its customers.



APPENDIX I

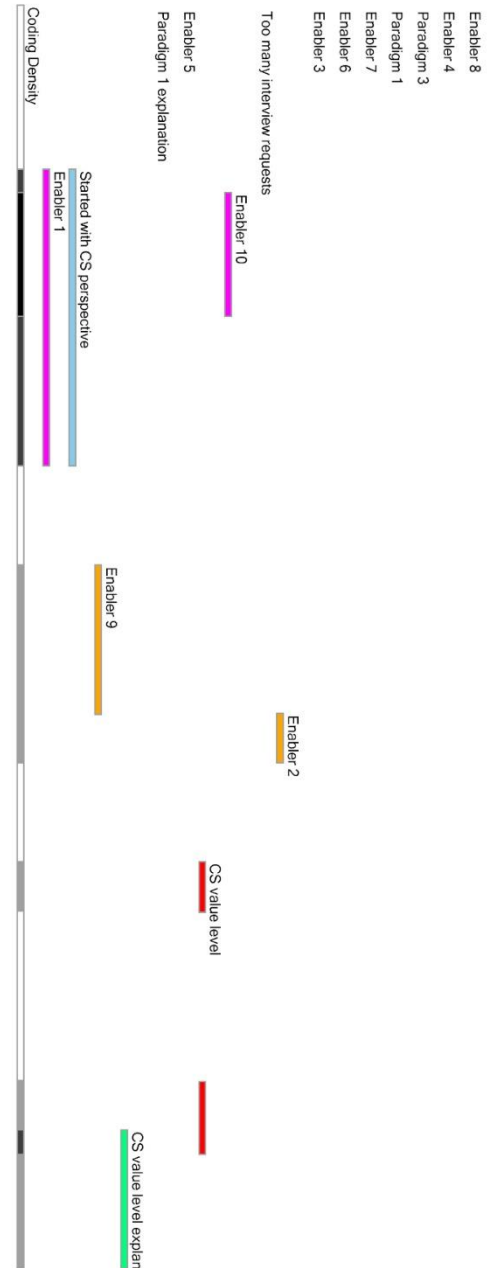
Interview Dutch aWEARness; Iris van Wanrooij (communications manager). This interview was conducted the 12th of July, 2016 at 10:30h in Nijmegen.

Dutch aWEARness was started in 2012 by Rien Otto, a fashion designer from origin. He worked for labels as Prada, DKNY and Dolce & Gabbana but also for Unicef. On a trip to Ethiopia he encountered masses of dumped clothes and realised something was fundamentally wrong with the garment industry. He started thinking of a way to design recyclable clothes and in this search he came in contact with Michael Braungart the co-author of the book 'Cradle to Cradle'. Otto sought cooperation with the firm Backhausen, a company that manufactures fabrics for the furniture industry, to use their fabrics for the production of garment. This partnership was the basis for the creation of Returnity, a fully recyclable fabric used for fashion and workwear. As Returnity was not suitable for every type of garment, the search continued for new fully recyclable materials. Otto realised that in order to be able to optimize the use of these new materials, he had to develop a fully circular supply chain. This is how Dutch aWEARness started. In 2013 the project EcoProFabrics was started which focusses on the C2C production of workwear. This is because for workwear it is easier to set up a contract with the customer and trace your products that with individual customers. In the last three years, Dutch aWEARness has contracted several suppliers, for which they set specific guidelines and closed the loop. Moreover they have further developed the fabrics, which can now be used to produce suits and normal work wear. On top of that they have developed a track and trace system to be able to check upon their suppliers and to increase transparency for their customers. Suppliers have to enter exactly what resources they use, what the environmental impact is of the production and who their partners are. It is also used for tracing their garments to increase the return rate after use, for recycling purpose and close the loop. Currently they are busy scaling the project, for which the track and trace system is extremely helpful. Dutch aWEARness presents itself as a supply chain director and currently has 4 employees which Otto carefully selected. A problem they faced at the start was that they started as a small company in a field with mainly very large players which all had contracts with their customers that lasted for years. So it was really hard to set a firm foot in the field. They realised that they had to seek cooperation with larger Dutch work wear companies, and became an ingredient brand for many. This turned out to be a very good decision. The most important values with regards to sustainability are circularity, partnerships and transparency. For example, Dutch aWEARness works with both Tricorp and Uniform Brands which normally are competitors but in this project on circular economy work together as partners. Also entrepreneurship is important, of which the track and trace system developed with a software company is an example.

Results

Value Levels

Dutch aWEARness was started from a holistic value point of view as Otto's aim was to make the textile industry more sustainable. Their way forward is to increase the volume and come up with new innovations. Currently they are busy experimenting and developing fabrics made of elephant grass sourced in South Africa, for which they are collaborating with Wageningen University, a South African University and the Dutch government. Furthermore they are looking into different recycling methods and the use of the developed track and trace system for other sectors. As Dutch aWEARness started with a holistic vision, it did not pass through



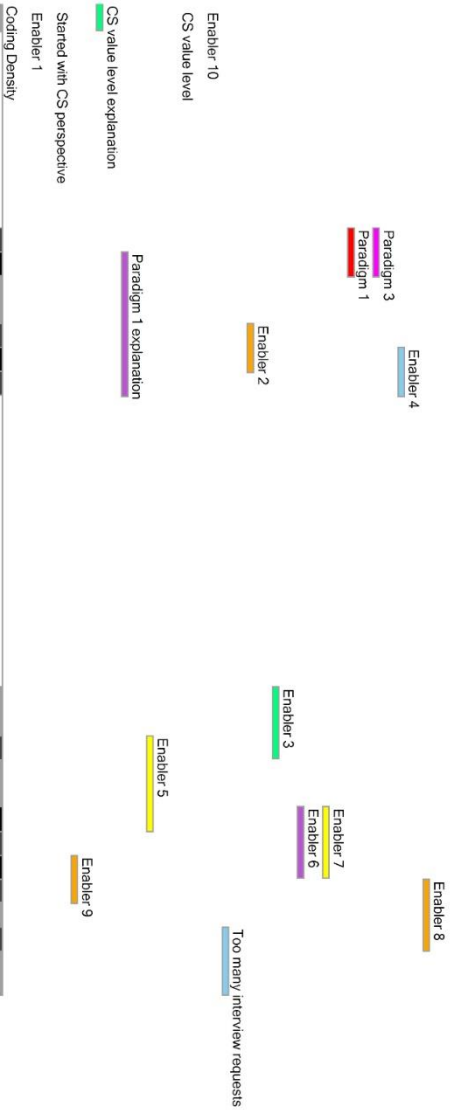
all the different phases the literature describes. Van Wanrooij however thinks that a lot of other companies do go through all or most of the phases presented. This is something that she sees with for example some of their clients. These can be motivated by the credits they receive for sustainable practices on tenders, when they purchase C2C work wear, and increases their chance on winning the tender. The market they are working in is still mostly driven by price and profit. The transition towards different value systems can however move in parallel.

Corporate cultural change mechanisms

With regards to the corporate cultural change mechanisms, Van Wanrooij would place the CS implementing process of Dutch aWEARness in paradigm 1 and 3. She however argues that it is the case of Dutch aWEARness not so much a change mechanism, but rather a starting point. Otto was developing the fabric together with Backhausen for years and started Dutch aWEARness to take it to the next level. He surrounded himself with people that shared his vision to execute his ideas. Employees are granted a lot of freedom to take an opportunity when they see one, this is possible because the company is (kept) small. Van Wanrooij however argues that she notices that with most of her clients, cultural change is initiated following a paradigm 2 approach. These people are mostly purchasers of larger companies or quality, working conditions and environment- coordinators who approach Dutch aWEARness because they would like to see their company become more sustainable. It is a relative easy way to start implementing a CS vision as the company itself does not have to make drastic changes. However, purchasers have to convince their superiors of the necessity and benefits of buying the circular work wear, considering that the price is about 10% higher than that of normal work wear. When purchasing Dutch aWEARness work wear, a company can present itself as a CSR implementing company and therewith improve their reputation.

Ten corporate cultural change enablers for CS leaders

The corporate cultural change enabler of recruiting people with religious values as stewardship is something van Wanrooij has never heard of and also cannot imagine to be of great influence. The education of employees on environmental issues is not necessary in the case of Dutch aWEARness as making the garment industry more sustainable is why it was established in the first place. If any education would be required, it would focus on improving the knowledge of goods rather than environmental practices. Where the company does celebrate their successes internally, there is no such thing as an individual reward system in the form of a bonus or promotion. Internal and external transparency is something that is highly valued, of which the track and trace system is a perfect example. As Otto carefully selected people that share his vision, there will be no need to say goodbye to employees for the reason presented. After I had thanked her once more for her time, input and feedback Van Wanrooij mentioned that she receives at least 2 requests for interviews like these a week but she was very happy that she could be of help.



APPENDIX J

Interview van Houtum; Jos Manders (quality, working conditions and environment coordinator). This interview was conducted the 12th of July at 14:00h in Swalmen.

Van Houtum is a family business that was established almost 85 years ago by two brothers as a small business with approximately 20 employees. It produces hygienic paper and provides innovative total solutions for lavatories. When the business started to grow, a closer connection to the near environment evolved as a lot of people from the village it is located in, became employees. The village slowly grew towards the van Houtum factory, where initially, they were located outside the village, nowadays the factory lays at the edge. Water from the river the Swalmen, after which the village is named, is used by the factory. Employees have always been critical to the impacts the company had on the local environment, and called the company to account. Sustainability has therefore been always a part of the business model. However, when one of the sons of the owners took over in the late 1980s begin 1990s, even more steps were taken towards more environmental friendly production. Here you can think of reducing the amount of water used, discharge cleaner water, introduce different raw materials, and change from the use of cellulose to recycled materials. The step to produce according to C2C principles was made in the preparations of the Floriade in Venlo of 2012. At a meeting of the Chamber of Commerce the CEO was introduced to the C2C principles by a representative of the EPEA, and recognized that this was something van Houtum was working towards for a long time already. When asked whether companies were willing to be part of a C2C trial, there was little hesitation to sign up to join the project. A multidisciplinary team was set up, including people of the quality, working conditions and environment department, the department of production, technology, purchasing, sales and the board. Together with a representative of the EPEA, they did a total screening of the production, extracted resources and examined their environmental impact. Once this was clear, they started a dialogue with their suppliers to see what the possibilities were and whether they were willing to cooperate and search for more sustainable solutions. Some of them embraced the idea with enthusiasm, where others did not, for which replacement was found. This was the practical story to get to become C2C certified. However, this all was not possible without the support of van Houtum's own employees. Internal communication played an important role in this process. It was made clear what way they were heading and why. Also the idea of C2C was well explained to their employees and what it would practically entail. It is a lengthy process, which requires a clear communication process internal as well as external. Employees responded with enthusiasm and saw this as a new product, a new challenge as well as new opportunities. There has always been attention for the company's environmental impact as mentioned earlier, which is very much in line with the C2C principles. It takes however some time to explain to your employees that reducing waste, energy use and the use of less chemicals is ok to improve on if possible, but this is not what is meant with C2C. Of course it is important to use less energy, however once you make sure all the energy you use is produced by clean sources, it does not matter how much you use. It does in costs, but not in environmental impact. The same goes for waste, reducing waste is ok, however when you can convert it to a by-product this can even produce added value which is even better. This transition has become visible also internally with people speaking about residual flows rather than waste. We recently started a new line of production where we use used beverage cartons as a resource. A disadvantage of this is however that these beverage cartons have high residues. Therefore cooperation was sought with another company to be able to recycle the aluminium that has been released. Apart

Enabler 10

Enabler 3

Paradigm 3 explanation

Paradigm 1 explanation

Enabler 4

Enabler 7

CS value level

Enabler 9

Enabler 8

Paradigm 1

Started with CS perspective

Enabler 6

Paradigm 3

Enabler 1

CS value level explanation

Enabler 2

Coding Density

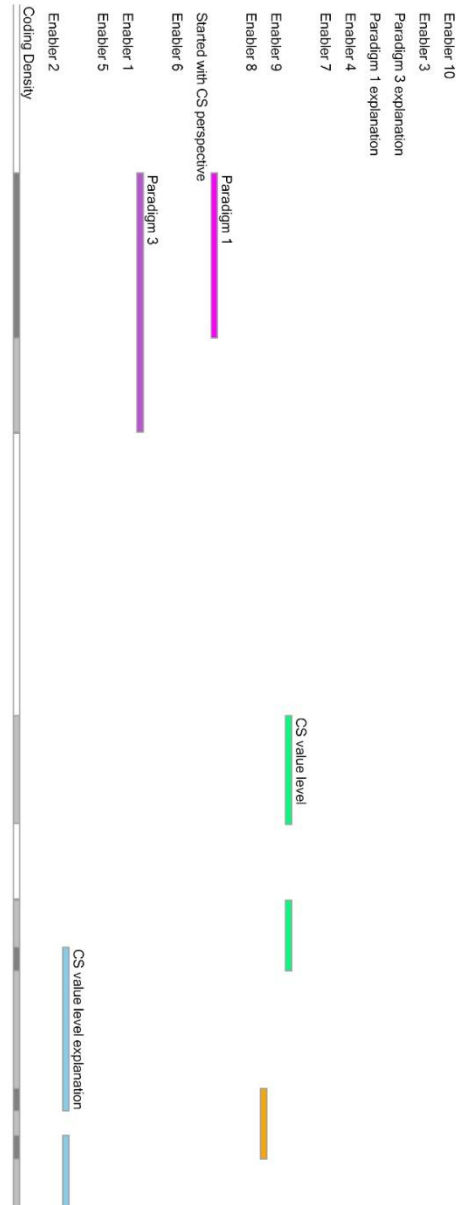
Enabler 5

from this, we also start conversations with our suppliers about their CSR strategy, if any is present. Most of the times, suppliers will sigh at first not knowing what is expected or what it exactly entails. But once given some more explanation, it often becomes clear that suppliers do pay attention to their environmental impact but have never written it down or made it separate goals. So we sit down with them, drawing up a document describing their current environmental impact and their goals. Once a year we come together and discuss their progress. We have done this now for our transport, and make plans to also do this for i.a. the purchasing of excipients, raw materials and chemicals. The board has had a strong hand in the establishment of this vision and its execution. They were present in the C2C workgroup for the first 3-4 years and have been continuously involved in the process. Currently they have taken a little more distance as some of the changed processes, have matured enough to be able to function independently now. However, once there is a need for explicit communication on certain matters, the board is always there to spread the word and make sure the course set is continued. Furthermore the value of entrepreneurship is something that is encouraged and praised within the company. Operators come up with new ideas and the department of technology for example has more or less a greencard to come up with innovations. When things do not work out as planned, it is important to reflect upon the process and find out why things went wrong, and start over. Three years ago, a workshop was held within the company, also including external actors, trying to identify 'the raw materials of the future'. Van Houtum already uses recycled materials as a resource for over 40 years. It is good to question every now and then what the future will bring. Will there always be enough waste paper and what new opportunities may arise? The workshop concluded that it is important to not solely depend on the availability of waste paper and to search which other fibre sources could be used. This has led to the establishment of a new line of production, for which the omnipulper was developed. The omnipulper can permute for example elephant grass and beverage cartons into useful fibres. Currently they are still looking into other materials that it could possibly permute, in the near future tests will be done with coffee cups and paper towels to become independent from the waste paper market. The focus lays on finding a way to use waste that currently still ends up in incinerators. The aim is to source this material as nearby as possible, the elephant grass for example comes from a farmer located in the province of Zeeland. With regards to important business values, the employees are valued most within the company and mutual respect for each other is the most important value. Also respect for the environment is important, but the employees come first as these form the basis of a healthy company.

Results

Value levels

Manders would place van Houtum in the synergistic value phase. They have already moved past the care driven value phase as there is communication plan for stakeholders in place for years. In the past we have also been in the pre-CS value phase, once we complied with all the laws and legislation we wrote communicate this to outside stakeholders and describe this in our annual environmental report. When we started using ISO26000 and C2C, we have turned things around. We have shifted our perspective from focussing on the inside towards looking outside considering opinions of outside stakeholders. We have identified all important stakeholders ranging from near neighbours, to educational institutions and have developed a communication plan for each group. Once a year we organize for example a meeting for Satino Black clients where feedback is given and discussions are held on possible improvements. We did not go through all the different value phases as we skipped for example the compliance driven phase as we were always one step ahead of the competition. Also, we have not really been in the profit-driven value phase. Of course it has



to be profitable, but this is important for every company. However, it was never solely implemented with the idea increase profit but more from a perspective of moral responsibility. It was always presented as: we will become more sustainable, and we also make a profit by doing so. Manders argues that he recognizes the steps, but these are not all representative for the CS implementation process van Houtum has gone through. The last 6-7 years van Houtum has been in between the synergistic and holistic value phases. In their environmental reports they stress the importance of having a positive influence on the environment which may sound strange for a manufacturing company, but not impossible. An example of this is that the production facility produces quite some residual heat which is of no use for van Houtum, it is therefore looking for ways to transfer this heat to houses located in the near environment. Another point that is stressed in our vision is that in 2020, we want to be a CO2 neutral company. Steps have already been taken to get rid of the use of natural gas and replace this with the use of electricity, as electricity can be produced sustainably. The goal is to become a business that in total runs on electricity. Also, on the production facility, 3000m2 of solar panels will be placed which will produce 20% of the energy used by the production facility. Measures have been taken to accomplish the set goal.

Corporate cultural change mechanisms

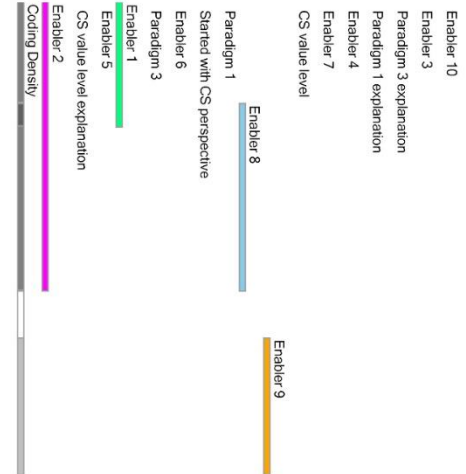
When asked about which paradigm fits best with the CS implementation process of van Houtum, Manders argues that 60-70% of the changes made came through a paradigm 1 approach and 30-40% through a paradigm 3 approach. Where the board had a steering role, they also give enough space to employees to start pioneering and come up with innovative ideas. Whether it is a purchaser that has conversations with suppliers and obtains new ideas or someone of the department of technology, everyone has this freedom.

Ten corporate cultural change enablers for CS leaders

The enabler of long term leadership is something Manders clearly recognizes in van Houtum. Another comment Manders made is that none of the employees are truly religious however the many have catholic values which may play an important role. What is most important is that an employee has to be socially concerned. Also the enabler of education of employees is something Manders recognizes. There is no such thing as a reward system for good behaviour in the form of a bonus or promotion. People get rewarded in the form recognition of the work that you have done, not so much in the form of money or promotion. Van Houtum has no reward culture, still the company is very progressive. This has to do with the attention people receive for their good work and a sincere thank you for his or her efforts. Also successes are celebrated, but in a simple and sober way. An example of this is when the company 'celebrated' that it was 1000 days without accidents, which was a personal record and unique in the Dutch paper industry. As a celebration, the board and management personally presented a self-made smoothie to each van Houtum employee. So it is about personal relations and respect. Our CEO knows all his 200 employees by name and sees them on a regular basis as he visits the production facility once or twice a day and is at least 4 out of 5 working days present at the holding. The current CEO works at the company for about 18 years and is CEO since 4 years which stresses the importance of long term involvement with the company. Van Houtum was originally a family business, however when the current owner wanted to retire and there was no successor, he did not want to sell it to a competitor and wanted it to remain autonomous. Therefore he sold it to the Friesland Bank. This bank however got financial problems after some years and therefore decided not to invest anymore, hampering van Houtums progressive vision. This is why the CEO at the time approached the former owner of van Houtum to discuss the way the company was heading. The former owner decided to buy the company back from the Friesland Bank, and became



owner again. As he was still retired, the CEO at the time stayed on the promise that he would report back how things were going and consult when important decisions had to be made. Also, the CEO had to promise to stay for a longer period of time. The owner and the CEO share the same vision as they were both involved in the decisions to start producing C2C years ago. With regards to employees that possibly work against the greener vision, Manders argues that it is important for employees to share the company's vision. This has not only to do with sustainability but also for example in the field of business safety, if after some conversations on the topic the employee still actively works against the vision it is time to go separate ways. People work either for a period of 2 years for van Houtum or for a period of 20 years. This really depends on whether you share the same vision and values. The average age of the employees is 48 years, with an average employment period of 17 years. When asked about there were things missing in my analysis Manders stresses their attention for minorities and social responsibility as he expects this will become of more importance in the field of CS. Social responsibility is a part of CSR and should therefore be included, implementing CS is often a rather technical story. Also transparency has become of greater importance. We now also have a communication manager, which we did not have 10 years ago. The company did not grow, however a change in composition has taken place. Less people work in the production nowadays, and more in management and staff. Where automatic machinery has made production more efficient requiring less employees, CSR and sustainability require to be more people in management functions.



ANNEX 1

Example of a document that was send, as a response to my interview request (in Dutch unfortunately)

FAQs Studenten DutchSpirit

- Ik ben bezig met een studieproject. Wil DutchSpirit meewerken aan een interview of enquête?

Helaas is dat in principe niet mogelijk. We krijgen gemiddeld elke week een verzoek van een student of scholier, als we op al deze verzoeken in zouden gaan zouden we onze kleding duurder moeten maken! Uiteraard juichen we de grote belangstelling voor MVO en duurzame kleding toe en willen we je toch helpen. Daarom hebben we ervoor gekozen in geval van dit soort verzoeken deze FAQs beschikbaar te maken. Ook zijn er online interviews met DutchSpirit beschikbaar, bv. op onze Facebookpagina.

Als je aan het afstuderen bent en ons met een kort emailbericht kunt overtuigen waarom we -in aanvulling op deze FAQ en informatie op de website - aan jouw onderzoek juist wel aandacht moeten besteden, dan bellen we je om telefonisch een klein aantal vragen te beantwoorden. Als je niet van ons hoort hadden we helaas echt geen tijd en wensen we je veel succes.

- Wat zijn voor u de nadelen van Maatschappelijk Verantwoord Ondernemen?

De markt is sterk in ontwikkeling, maar nog wel klein. Dat zorgt voor onzekerheid.

- Hoe passen jullie de drie p's (People, Planet, Profit) toe in de praktijk?

People: we werken niet met kinderarbeid en produceren dichtbij huis, dus niet in de laagste lonen landen. We kennen onze producenten.

Planet: We hebben milieuvriendelijke stoffen waaronder ecowol in het assortiment, goed voor milieu en dierenwelzijn doordat er geen mulesing wordt toegepast, we recyclen de stoffen nadat pakken gedragen zijn, tot bv. stropdassen. We compenseren alle CO2 uitstoot die we niet konden vermijden.

Profit: wij doen aan realistisch idealisme. Als nog meer aandacht voor planet leidt tot stijle prijsstijging, dan wachten we daar nog even mee. Als de prijs te hoog wordt waardoor de producten niet meer verkocht worden dan heeft de planeet daar niets aan.

- Wat onderscheidt u van andere, soortgelijke bedrijven?

Wat we jammer vinden is bijvoorbeeld, dat 30 % van de kledingstukken wordt weggegooid voordat ze ook maar gedragen zijn. Ook wordt bij de productie van katoen enorm veel water en bestrijdingsmiddelen gebruikt.

- Doet de overheid al genoeg aan MVO?

De overheid kan het geld dat ze zelf uitgeeft nog verantwoord besteden. Ook helpt het ons als bij hun inkopen het te behalen doel wordt omschreven in plaats van een voorschrift over hoe dat doel moet worden behaald.

- Hoe zien jullie de toekomst?

Wij denken dat er in de toekomst steeds meer gerecycled wordt (circulaire economie), er steeds meer op productiewijze gelet wordt en steeds meer op maat gemaakt wordt.