

# Master's thesis

## Employees' organizational identification in times of strategic change

*a case study on the introduction of a CSR-embedded corporate strategy*



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## **Abstract**

Corporate Social Responsibility (CSR) is an indispensable topic in business as well as in the academic world. Consequently, shifts from a CSR-peripheral corporate strategy to a CSR-embedded corporate strategy are likely to become an increasingly often occurring phenomenon. An underlying mechanism that may provide more understanding of how employees relate to this strategic change is called organizational identification. This case study aims to contribute to this interesting field of research by investigating the organizational identification of employees at two different points in time through retrospective interviews, conducted at a company operating in the leisure industry. Moreover, several managers were interviewed, and strategic documents were analyzed to better understand the company's strategy. In contrast to the suggestions from previous research that employees likely identify more with a strategy that emphasizes CSR, there are no clear indications that this is the case in the current research. As this is a single case study, these findings should be interpreted with caution. Finally, implications for theory, managerial recommendations, and recommendations for future research are discussed.

**Keywords:** *Organizational Identification, Corporate Social Responsibility, Strategic Change*

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# **1. Introduction**

## **1.1 Topic**

Nowadays, due to societal and environmental pressure, many organizations are not only focusing on maximizing their profits but also on their societal and environmental impact (Tata & Prasad, 2014). Furthermore, agreements such as the Paris Agreement and the United Nations Sustainable Development Goals play a substantial role in companies' compliance with sustainable and ethical goals (Grainger-Brown & Malekpour, 2019; Tørstad, 2020). The changing demands from society and other stakeholders demand a novel approach, or change, in a company's strategy (Maon et al., 2009). A common way to introduce this new approach is by implementing Corporate Social Responsibility (CSR), which is a relevant topic in both the academic and the business world (Costas & Kärreman, 2013). CSR can not only lead to a competitive advantage (Orlitzky et al., 2011; Porter & Kramer, 2006) but can also positively affect stakeholders (Dahlsrud, 2008). In fact, there are many benefits of employees that are involved in CSR (Hsieh et al., 2022). This will be reflected upon in the theoretical framework of this thesis. Organizational identification theory provides insights into how and under which circumstances employees respond to CSR initiatives (De Roeck & Delobbe, 2012).

These CSR initiatives are often part of a company's CSR strategy. Many companies have a separate CSR strategy, but there are also noteworthy benefits of integrating CSR into an organization's corporate strategy (Jhunjhunwala, 2014). A CSR strategy that is separate from the company's core business is also referred to as a peripheral approach to CSR, whereas an embedded approach to CSR means that the organization's core activities, structures, and policies all incorporate CSR (Aguinis & Glavas, 2013; Siltaloppi et al., 2021). According to Jhunjhunwala (2014), it is fundamental for a company's long-term survival to incorporate CSR into its corporate strategy, as it reduces risks, attracts and helps to maintain customers and investors, and is important to achieve support from shareholders.

## **1.2 Problem and relevance**

This thesis aims to contribute to several gaps in research, as well as provide managerial recommendations. It is fundamental to have employees who support a strategic shift, as they are the ones executing the strategy (Opoku-Dakwa et al., 2018). One mechanism that helps to understand how and under which circumstances employees respond to CSR initiatives, is organizational identification (De Roeck & Delobbe, 2012). However, there is still uncertainty

about the nature of this phenomenon (Brown, 2017). Research (Cooper & Thatcher, 2010) concluded that organizational identification is a stable construct, whereas others considered it to be dynamic (Cheney, 1983; Kreiner et al., 2006a; Millward et al., 2007). The current study aims to contribute new knowledge to this conflict in the existing literature by investigating the employees' organizational identification at two different points in time.

Furthermore, to the knowledge of this researcher, no studies have been done that look into companies shifting from a CSR-peripheral to a CSR-embedded corporate strategy, as categorized by Aguinis and Glavas (2013). There are several benefits of a CSR-embedded corporate strategy (Aguinis & Glavas, 2013), which makes the shift from CSR-peripheral to CSR-embedded corporate strategies likely to be an increasingly often occurring phenomenon. Because of this lack of research combined with the increasing occurrence of the phenomenon, it is a relevant topic of investigation, for which the current study provides a basis.

Additionally, in strategic change literature, the focus is often on the managerial side and employees are often considered to be obstacles (Ford et al., 2008; Sonenshein & Dholakia, 2012). However, if involved correctly, employees can positively contribute to the company's strategic change, for instance by becoming company ambassadors or by an increased level of commitment (Dawkins & Lewis, 2003; De Roeck & Delobbe, 2012; Lee et al., 2013). Thus, the employee side, which is fundamental because employees are responsible for executing the strategy (Opoku-Dakwa et al., 2018) and are valuable for the change (Ford et al., 2008), is often overlooked in research. Especially from a qualitative perspective, very little research has been done on this matter (Rodrigo et al., 2019). The current research is therefore qualitatively looking into the fundamental employee perspective.

Finally, this research will provide practical recommendations. The understanding of the perception of employees in a situation in which the corporate strategy has changed to a CSR-embedded corporate strategy will be improved. Because of this, recommendations can be given on how companies can (further) increase the employees' identification with the company. Employees are key stakeholders of every company, which makes it fundamental that employees are on board with strategic changes.

### **1.3 The current study**

To address the problem that has been brought to light in the previous paragraphs, the current research investigates the organizational identification of employees of a company that

recently switched from a CSR-peripheral corporate strategy to a CSR-embedded corporate strategy using a case study. The following research question will be investigated:

*How does the shift to a CSR-embedded corporate strategy play a role in employees' organizational identification?*

## **1.4 Outline**

This thesis is structured as follows. The next chapter consists of a literature review, reviewing organizational identification, CSR, strategic change, and how these relate to each other. The literature review is followed by an explanation of the methodology which is used to obtain and analyze the empirical material. Subsequently, the findings of the analysis of the empirical material are reported. In Chapter 5, these findings are interpreted and discussed, followed by the implications for research, managerial recommendations, limitations, and suggestions for future research. Finally, a conclusion of the research will be drawn in Chapter 6.

## **2. Theoretical framework**

### **2.1 Organizational identification**

Organizational identification can be defined as follows: “the degree to which a member defines him- or herself by the same attributes that he or she believes define the organization” (Dutton et al., 1994, p. 239). Organizational identification adds to the feeling of belonging to an organization and builds a strong relationship between the employee and the organization (Ashforth & Mael, 1989). Moreover, it is a critical process that reinforces the employees' relationship and attitude toward the company they work for (Bhattacharya et al., 2009; Riketta, 2005). Someone who identifies with an organization accepts its goals, beliefs, values, traits, behaviors, and knowledge as if it were their own (Ashforth et al., 2008). Especially in times in which employees are less connected to their companies compared to the past, it is relevant to investigate this phenomenon, since it provides an understanding of how organizational identification is part of modern organizations (Ashforth et al., 2008).

As mentioned in the introduction of this thesis, the identification of an employee with a company and what the company stands for is rather valuable. More specifically, organizational identification has a significant effect on organizational outcomes such as

commitment, motivation, and turnover intentions (Farooq et al., 2014). A potential explanation for these positive outcomes is that individuals choose to be part of, and support organizations that have values similar to their own (Ashforth & Mael, 1989), and this leads to an increased commitment and motivation.

In contrast to organizational identification, organizational dis-identification can also occur. This indicates a negative connection between the individual and the organization (Brown, 2017). As mentioned in the introduction of this thesis, there is a conflict in the literature about whether organizational identification is a stable construct (Cooper & Thatcher, 2010) or a dynamic construct (Cheney, 1983; Kreiner et al., 2006a; Millward et al., 2007). Kreiner et al. (2006b) explored how identification evolves when the context changes and consider identification to be a process of adjustment and alignment that never stops. This would indicate that an employee can go from organizational identification toward organizational dis-identification, or the other way around, throughout time.

## **2.2 Corporate Social Responsibility**

The history of research into social responsibility dates back to the 1930s (Carroll, 1999), and nowadays, CSR is an indispensable concept in the academic as well as in the business world. Despite the high frequency of the use of this concept, scholars are struggling to find one definition (Dahlsrud, 2008). Most definitions include several of the same dimensions: the stakeholder dimension, the social dimension, the economic dimension, the voluntariness dimension, and the environmental dimension (Dahlsrud, 2008). Carroll (1991) introduced a “pyramid of corporate social responsibilities”, which stated that a business needs to be profitable, obey the law, be ethical and be a good corporate citizen, referring to these dimensions respectively as the economic, legal, ethical, and philanthropic dimensions. Though these are not the exact same dimensions as defined by Dahlsrud (2008), the core is the same.

The lack of one definition of CSR generates difficulties in investigating the concept, since the subjects of investigation may have different definitions in mind (Dahlsrud, 2008). To avoid this conflict, the current study adopts the following definition: “Corporate social responsibility is the overall relationship of the corporation with all of its stakeholders. These include customers, employees, communities, owners/investors, government, suppliers, and competitors. Elements of social responsibility include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship,

and financial performance.” (Khoury et al., 1999, as cited in Dahlsrud, 2008). This definition is elaborate, but manages to include all the abovementioned dimensions.

CSR can be used as a marketing tool to attract customers, as well as a tool to attract employees and fulfill a demand for responsibility (Costas & Kärreman, 2013; Fleming, 2009). Using CSR as a marketing tool can be risky and comes from extrinsic motivation, which is often focused on making an increased profit (Bhattacharya et al., 2009). However, people may be skeptical and consider this window dressing or green washing, which makes them respond negatively toward it (Lock & Schulz-Knappe, 2019). To avoid this negative reaction, the company needs to display that it is living up to its goals and plans.

Employees tend to be supportive of CSR since many individuals share CSR-related values (Bhattacharya et al., 2009). Another reason for this supportive attitude toward CSR is the positive image that CSR has and wanting the company an individual works for, to be connotated with this image. This motivation is not intrinsic, potentially not even sincere, but does occur among all layers of organizations (Costas & Kärreman, 2013). Moreover, employees may feel motivated to take part in CSR activities to feel like caring citizens, which makes them feel good about themselves (Costas & Kärreman, 2013). Generally, CSR is considered a moral practice. However, some individuals are involved in CSR based on their own ideals, whereas for others it is simply because they understand why CSR matters to a company (Costas & Kärreman, 2013). In the research by Costas and Kärreman (2013), a distinction is made between believers of CSR, straddlers, and cynics. Believers truly believe CSR to be a desirable practice, whereas straddlers, besides believing in CSR as a desirable practice, also recognize that it might be considered an insincere practice. Cynics go one step further and are skeptical of the company’s motivations to participate in CSR.

Besides the improved external reputation and the employees’ commitment to the company’s strategy, there are more positive consequences of CSR on an organization’s outcomes. One of these positive consequences of CSR is higher productivity due to employees’ increased motivation (Farooq et al., 2014). Furthermore, CSR activities can lead to lower turnover and decreased absenteeism (Farooq et al., 2014). Since CSR is generally considered a responsible practice, it adds to employees’ identification with the company (Costas & Kärreman, 2013), which will be discussed later in this chapter.

### **2.3 Organizational identification and CSR**

Organizational identification is one of the psychological mechanisms that facilitates understanding the impact of CSR on employees (De Roeck et al., 2014). Employees tend to identify strongly with positive organizational values, such as responsible business practices (Peterson, 2004). Several studies suggested, but did not test empirically, that the pride of being part of an organization that has a positive societal and/or environmental impact is one of the reasons why employees are positive toward the organization (Brammer et al., 2007; Peterson, 2004; Turker, 2009). This is due to the fact that people strive to have a positive identity and therefore prefer to identify with an organization with a respected image (Farooq et al., 2014). Being part of such an organization enhances the employee's self-concept (e.g. Maignan & Ferrell, 2001)

Additionally, according to Farooq et al. (2014), companies sometimes focus CSR on employees instead of on the external environment. In the current study, this will be referred to as internal CSR. Internal CSR is done, for instance, by offering learning opportunities or job security to employees. Consequently, employees feel appreciated within the organization. This feeling of appreciation and status also contributes to an employee's organizational identification. In turn, the employee's self-worth is enhanced, which, again, is a positive feeling for the employees (Farooq et al., 2014). A notable example of a positive consequence of CSR is that it influences, through organizational identification, the organizational commitment of employees (Kim et al., 2010).

There are several consequences of CSR on employees' organizational identification. First of all, CSR functions as a connection between an employee's identity and ethical conscience to the organization (Costas & Kärreman, 2013). Individuals are becoming more interested in environmental and social matters and feel like it is their responsibility to contribute where they can. Because of employees' intrinsic identification with CSR, employees tend to be motivated to play their role in a company's CSR activities (Costas & Kärreman, 2013). Thus, CSR provides a role in employees' ability to identify with the organization, which in turn has positive consequences on the organization's outcomes.

It is worth mentioning that for CSR to positively impact employees' organizational identification, the company needs to perform the CSR activities as planned, rather than only use them to create a good image, which is often referred to as window dressing. In case the employees are uncertain whether the company's CSR values are legit, this could negatively impact their organizational identification (Aguinis & Glavas, 2013).

## **2.4 Strategic change and CSR**

Strategic change is necessary for businesses to survive in the long-run (Sonenshein & Dholakia, 2012). There are many different reasons for companies to undergo strategic changes, one of them being changes in the external environment (Zajac et al., 2000). An often faced pressure from external and internal stakeholders is the pressure to consider societal and environmental concerns (Ingham & Havard, 2017). This is relevant in conducting day-to-day business, but also when developing a new strategy. As mentioned in the introduction of this thesis, a company can implement a CSR strategy in multiple ways, such as peripherally and embedded. The embedded approach integrates CSR into the organization's core by including it in the strategy, routines, and operations. On the other hand, in the peripheral approach, CSR is either included in the company's strategy or its routines and operations, or for instance only by setting up a corporate foundation (Aguinis & Glavas, 2013).

For an existing company to introduce CSR as part of its core routine it is necessary to include CSR in the company's mission, identity, processes, and throughout the value chain (Yuan et al., 2011). A mission that is related to CSR should cover the stakeholder's needs and expectations of the company that the company plans on working toward (Cramer, 2005; Maignan et al., 2005; Maon et al., 2009). In terms of the CSR-related vision, the intended path of the company should be described, taking into account the social and environmental goals and impact (Ingham & Havard, 2017).

Another significant aspect of a strategic change involves the company's stakeholders. Stakeholders play a central role in the implementation of a new corporate strategy and require clear and transparent communication (Ingham & Havard, 2017). In fact, the effectiveness of the new strategy highly depends on the internalization of the strategy within the organization (Sarvaiya et al., 2018). Employees who have internalized the company's values are great ambassadors for a company's strategy. For a company's (CSR-focused) strategy to be successfully implemented, sufficient internal support is required (Cramer, 2005).

## **2.5 Conceptual framework**

This thesis' conceptual framework is based on the topics that have been explained in this chapter: organizational identification, CSR, and strategic change. The strategic change in the current research is characterized by shifting from a CSR-peripheral corporate strategy to a CSR-embedded corporate strategy. The organizational identification of the employees at those two different moments in time is investigated.

### **3. Methodology**

In this chapter, the chosen research methodology and the reason for choosing this methodology is described, followed by information about the case company and an explanation of why this company is suitable for the current research. Furthermore, the choices for the empirical material are discussed. Moreover, the procedure that was used to analyze the empirical material is described, as well as the quality and limitations of this thesis. Finally, research ethics are addressed.

#### **3.1 Case study methodology**

Qualitative research methods are suitable to gain an understanding of individuals and their actions (Myers, 2020), which is something that goes beyond the scope of quantitative research. The currently investigated phenomenon is suitable for qualitative research, as it is necessary to understand the context of the phenomenon to answer the research question. The most suitable way to understand a context is by conducting interviews (Myers, 2020).

The current research makes use of a case study, which is a method that uses several data sources and aims to identify patterns and processes that can be the cause of the phenomenon (Bleijenbergh, 2015). An advantage of case studies is that the phenomenon is investigated in its natural context. The current study is a single case study, as it only investigates the phenomenon within one organization (Myers, 2020). Case study research may not always be considered the best way to produce generalizable results, but by choosing a case that functions as an example of a more often occurring phenomenon, it can still generate transferable knowledge (Gioia et al., 2013).

#### **3.2 Case company: Center Parcs Europe**

As already mentioned, a case study was conducted. This was done at Center Parcs Europe, which is a chain of holiday parks throughout Europe, located in the Netherlands, Belgium, France, and Germany. All of these parks offer holiday cottages and activities for their guests, such as a subtropical swimming pool, sports activities, and children's activities. The current study investigates one of the nine holiday parks in the Netherlands. This location has approximately 400 employees, spread out over office jobs such as finance and HR, but mostly operational jobs such as housekeeping, receptionists, and lifeguards.

In 2021, Center Parcs Europe introduced a new strategic plan called Reinvention 2025, with the purpose to become the European leader in local tourism within a preserved environment. This implies that the company considers its environmental considerations as a key aspect of its strategy. Moreover, the company wants to contribute to local socio-economic development and offer a good and safe environment to its employees. An important moment in the process of this strategic change happened very recently, in January 2023. Center Parcs Europe introduced its new brand identity which emphasizes the company's relationship with nature and the environment. This new brand identity made the company's new vision more visible to all, thus both internal and external, stakeholders of the company.

Before the introduction of the Reinvention, the company was not involved in the local community as much, however, it did already take actions to limit its environmental impact. This is visible in the fact that since 2020, all locations received a Green Key Certificate, which is a certificate in the leisure industry for companies that do everything in their power to diminish their environmental impact (Center Parcs, 2020). Besides, the company worked together with foundations such as the World Wide Fund for Nature (Center Parcs, 2019).

The company has many employees that have been working there for years or even decades, thus before and after the introduction of this new strategic plan. This allows for retrospectively researching the employees' organizational identification as well as their current organizational identification. Additionally, as explained above, the company made a switch from a CSR-peripheral corporate strategy to a CSR-embedded corporate strategy recently. These aspects make this case very suitable to investigate the research question.

### **3.3 Empirical material collection and selection**

Empirical sources in qualitative research are for instance employees, situations, or documents that provide information about the phenomenon that is being investigated (Bleijenbergh, 2015). In the current investigation, semi-structured interviews with employees and managers of the company form the main source of the empirical material, supported by the analysis of documents concerning the company's strategy at two different points in time. The empirical material in this analysis consisted of 15 interviews and the analysis of six documents.

The current research made use of interviews and analyzed documents that allowed for a deeper understanding of the company's strategic shift. Using different data sources allows for comparison and ultimately can lead to a higher quality of the research (Myers, 2020). The interviews allowed for an understanding of the employees' views of the phenomenon over a

longer period of time, and the documents were chosen based on two moments that are relevant to this research (Bleijenbergh, 2015), thus before the strategic change and after.

### *3.3.1 Semi-structured interviews*

In this study, the semi-structured interview was the most important manner to collect the empirical material. Using a semi-structured interview does not only provide the opportunity to learn about the interviewees' current perspective, but also offers the possibility to dive into the past and obtain a retrospective view (Gioia et al., 2013). An advantage of using the semi-structured interview is that a lot of information can be gathered in a relatively short amount of time (Bleijenbergh, 2015). In a semi-structured interview, some questions are pre-formulated, but it is also possible to diverge from those and ask questions that come up during the interview. Nonetheless, the core of the questions is the same across the different interviews (Myers, 2020). However, due to the iterative nature of qualitative research questions can be added in later interviews based on newly learned information. Some topics that were discussed during earlier interviews were added to the questionnaire, such as whether the employees felt appreciated and how they thought their direct colleagues identified with the strategy. Moreover, some statements of other employees and managers – of course anonymously – were inquired about during later interviews.

The core of the 11 interviews with employees at the operational level was slightly different from the four interviews with the managers, as the goal of these two groups of interviews differed: the 11 interviews with employees function to answer the research question, whereas the four interviews with management, together with the documents, are important to understand the company's strategy and therefore form a background that helps to answer the research question. The interview questions for the 11 employees can be found in Appendix A, and the interview questions for the four managers can be found in Appendix B. Most interviews with the employees lasted 30 to 45 minutes, however, some took only about 20 minutes due to the short nature of the employees' answers and the limited knowledge of the company's strategy. The longest interviews were with managers, taking approximately one hour. All interviews were conducted physically at various locations at the company, with the exception of two of the interviews with the managers that were conducted online.

The interviews for the managerial perspective were interviews with managers who have been working for the company before and after the strategic change that are involved with the creation and/or implementation of the strategy. The other 11 interviews were

conducted with employees from different departments. All employees that were interviewed are currently working at the company and were already working there before the new strategy was introduced. Except for the four interviews for the managerial perspective, people working in office jobs were not interviewed as they are informed differently about the strategy than employees in operational jobs. Moreover, the employees in the operational jobs are the ones who display the company's strategy directly to its guests, which highlights the importance of learning more about their perspective. Therefore, the 11 interviews were conducted with employees that work at a similar level within the organization and that have all been informed about the company's strategic change in the same manner. To provide an accurate representation of the workforce, the interviews were conducted in as many different departments as possible. Employees from the following departments were interviewed: Reception, Guestservice (security), Aqua Mundo (swimming pool, one employee also active as job coach), Housekeeping (logistics, central cleaning, and cottage cleaning), Green Services, Retail non-food, Entertainment, and Sports.

### ***3.3.2 Documents***

As already mentioned, besides these interviews, the second form of collection of empirical material happened through document analysis. Documents provide additional information to the information coming from the interviews (Myers, 2020). The documents used in this research are private documents, thus documents the company uses for internal purposes such as presentations or internal memos, and public documents, which are documents aimed at the public eye such as web page reports or media statements (Payne & Payne, 2004). The analysis of those documents allowed for more understanding of how the company's corporate strategy has developed over time.

The documents that were analyzed are related to the company's corporate strategy at different points in time, three of them are from before the strategic change and three of them are from after the change. The documents from before the strategic change include the company's publicly available CSR statement from 2016, an internal presentation about the business plan, and an extensive internal presentation about the old CSR strategy. For the new strategy, the company's publicly available CSR policy statement from 2023 was analyzed, as well as two internal presentations about the Reinvention, which is the new corporate strategy. In Appendix C, an overview can be found of the used documents and of how they are referred to in this thesis.

### **3.4 Analysis of the empirical material: the Gioia Methodology**

To be able to analyze the semi-structured interviews, the interviews were transcribed. Subsequently, coding was started for both the transcribed interviews and the documents. The research approach that was used to code the empirical material, was the inductive approach. This approach aims to empirically investigate the phenomenon without focusing too much on the theoretical background. Moreover, this approach is useful to identify patterns in the data (Bleijenbergh, 2015). This, in turn, helps to develop new theories (Eisenhardt & Graebner, 2007). An advantage of using an inductive approach is that it avoids missing core aspects simply because they are framed differently from the researcher's expectations (Gioia et al., 2013).

The coding of the empirical material was done through the Gioia methodology, starting with 1st-order concepts, followed by 2nd-order themes and aggregate dimensions (Gioia et al., 2013). The program ATLAS.ti was used as a supportive tool in this analysis. This tool helped to keep a clear overview of all documents, transcriptions, and assigned codes.

At the beginning of the coding process, the researcher started without any assumptions. The first step, called 1st-order analysis, stuck to the terminology used by the interviewees or documents, which led to a large number of 1st-order categories. The next step in the coding process was the 2nd-order analysis, in which similarities in the 1st-order categories were sought and grouped. These groups were then provided with an overarching and informative name to diminish the number of distinct categories (Gioia et al., 2013). The 2nd-order analysis provided a closer connection to theory and helped to identify concepts that explain the phenomenon of investigation. After constructing these aggregate dimensions, a data structure was built to visualize the data (Gioia et al., 2013). This was split up into two different data structures, displayed in Appendix D and Appendix E.

### **3.5 Quality of the research and methodological limitations**

Three types of validity need to be considered when evaluating the quality of research: internal validity, external validity, and face validity. Internal validity means that the investigation is measuring what it is supposed to measure (Bleijenbergh, 2015). This is ensured by using multiple data sources, as well as by clearly documenting the methodological choices and the data collection. A case study generally does not have high external validity, as external validity refers to the generalizability of the results and the results of a case study are case

specific. However, the patterns found in this research could be generalizable, which is referred to as analytical generalization (Yin, 2010, as cited in Bleijenbergh, 2015). Additionally, case study research has high face validity (Myers, 2020).

In quantitative research, reliability is an important determinant of research quality. It means that the findings of the research should not be based on coincidental findings. However, in this qualitative research, there is only a limited amount of empirical material. Moreover, as it is a single case study, it cannot be guaranteed that a high reliability is met. Therefore, instead of reliability, replicability will be considered. This is safeguarded by clearly documenting the methodological choices to ensure that other researchers can follow the same steps (Bleijenbergh, 2015).

It is also important to reflect on the researcher's role in this investigation, which is why reflexivity is discussed. Reflexivity refers to the acknowledgment of a researcher's role in the research process and results (Haynes, 2012). One important factor in the current research is that the researcher is working at the company that is being investigated. Most of the interviewees, therefore, know the researcher, which may have influenced the interviews. Some interviewees potentially felt more comfortable speaking, and some interviewees assumed that the researcher already knew certain things. Consequently, after the first interview, the researcher asked all interviewees to answer everything elaborately as if she was not working at the company herself. Some interviews might have been more informal than they would have been if the researcher did not know the interviewees. The closeness of the researcher to the interviewees may have led to more elaborate answers, but simultaneously this can be a pitfall, as the time available for the interviews should be used wisely and some interviewees told elaborate stories that were not that important for the research. Moreover, the fact that the researcher is familiar with the company helped the researcher get access to the company and also provided a lot of background knowledge in the to be investigated phenomenon. This helped to understand better how the company operates and insight into what topics to look into. On the other hand, working at the company of investigation could have also negatively impacted the research, as the researcher may have, subconsciously, taken her own experiences into consideration as well. As only one researcher coded the empirical material in the research, this was not entirely avoidable. Nonetheless, the researcher tried to be as unbiased as possible.

One potential limitation of using interviews as a data source is that interviewees tend to give socially desirable answers (Bleijenbergh, 2015). This is a pitfall that unfortunately cannot be avoided completely but was limited as much as possible by reassuring the

interviewees that their answers are dealt with confidentially, as well as only interviewing people who volunteered to be interviewed. Moreover, the fact most of the interviewees know the researcher likely had a positive effect on the interviewees' trust in the investigation. Generally, the researcher feels like all interviewees were comfortable speaking and did not feel the need to give socially desirable answers.

Ideally, the researcher would have gone back to earlier informants to ask questions about topics that came forward during later interviews to ask them further questions (Gioia et al., 2013). Due to the limited time available for this thesis, this was unfortunately not possible. Moreover, during the first interview, the researcher learned that the employees have limited knowledge of the strategy. During later interviews, therefore, more background information on the strategy was provided to the employees for them to be able to answer the interview questions to their best ability. This was not done from the beginning onwards.

### **3.6 Research ethics**

It is of utmost importance to consider certain research ethics. According to NWO (2018), these can be split into five principles, 'honesty', 'scrupulousness', 'transparency', 'independence' and 'responsibility'. Honesty refers to, for instance, an accurate representation of the research process, as well as only making founded claims. Scrupulousness means that the researcher uses the best possible scientific approach for the design, execution, reporting, and discussion of the research. The goal of the principle of transparency is to be open about the research process and the choices that were made. The principle of independence is important as it ensures that the researcher has no other motives than scholarly ones. Finally, the principle responsibility means that the researcher considers other people's interests and tries to do what is best for society as well as for academics (NWO, 2018). The current research adheres to all of these principles.

As the current research used interviews as its main form of material collection, it is fundamental to reflect on the treatment of the interviewees. At the start of each interview, the interviewee was informed about the goals and topic of the current research. To ensure that the interviewees felt secure, the interviewees were ensured that everything that they share will be dealt with anonymously. All interviewees were asked for their consent to use the interview for this research and for recording the interview. Moreover, their freedom to withdraw from the research at any time was explained to them. Furthermore, the names of the interviewees are substituted with "employee" or "manager" to guarantee their anonymity and privacy. The

interviewees will be provided with the opportunity to read and/or speak to the researcher about the final results of this research.

## **4. Findings**

In this chapter, the findings from the interviews and document analysis are discussed. As mentioned earlier, these findings can be split into two different parts. First, the managerial side, which functions to provide a deeper understanding of the strategy and by that an important background to answer the research questions. Second, the employee side, which directly answers the research question. The findings of both perspectives are summarized in two coding diagrams, which can be found in Appendix D and Appendix E. All interviews were conducted in Dutch, but the quotes used in this section have been translated into English.

### **4.1 Management perspective**

#### ***4.1.1 CSR-peripheral corporate strategy***

In the interviews, the change in the company's strategy over the years was discussed. To do this, questions aimed at the old CSR-peripheral strategy were asked. Moreover, old strategic documents were analyzed. The document analysis and the interviews clarified that the company has always considered nature an important role in its product "*Since our establishment in 1967, our parcs have been designed to restore the relationship between humankind and nature. Sustainability has been a part of our corporate culture for years: all of our locations are ISO 14001-certified since 1999*" (Document 3). However, despite nature being part of the company's product, CSR was considered a separate entity from the general strategy "*Our Naturall Plan, the policy statement, has always been our CSR strategy*" (Manager 1).

Moreover, the managers indicated that there were very few nature-related activities until the introduction of the Reinvention, the new strategy, and that the local involvement of the company was barely existent. The old pillars of the strategy, *share, care, emotion, and joy* (Document 1), are related to creating a unique experience for guests, but not related to the typical characteristics of CSR.

#### **4.1.2 CSR-embedded corporate strategy**

In the new strategy, the company wants to be the *“European leader in local tourism, committed to helping people get back to basics in a preserved environment”* (Document 5). CSR has become a pillar of the company’s strategy *“But we’ve now established that much more as a pillar, so to speak, as a cornerstone of our strategy and we’re also addressing that to the outside much more now”* (Manager 3). Moreover, *“CSR is really a priority in our brand identity.”* (Manager 1). This clearly indicates that CSR is not an extra, but is part of the core of the company’s new strategy.

Additionally, there are more CSR-related activities for the guests, which incorporate CSR into the core product. The managers explained that the Reinvention goes beyond the CSR-related activities for guests *“Yes, we can easily benefit from the Experience Farm in that sense, but we also have partnerships with municipalities around us that concern people with a distance to the labor market. We have a CSR officer appointed, we have a CSR calendar where we organize activities. We have free fruit, physical therapy, we play sports. So what concerns health, wellbeing, and the soft side we do a lot.”* (Manager 4). Thus, the company is not only focusing its CSR on external parties such as its guests, but also on its employees and the local community.

## **4.2 Employee perspective**

### **4.2.1 Organizational identification through strategy and CSR awareness**

The interviewed employees indicated that the information they received on the strategy of the company is rather limited and often needs to be sought for. *“And look, you hear it because you talk to someone, because otherwise you would never hear it because it is a big park with many different departments.”* (Employee 8). Hence, information on matters such as strategy can be hard to find and therefore the knowledge of it likely varies among the employees. This is confirmed, as several employees indicated that the involvement and awareness of the strategic goals of the company varies among colleagues. *“Some, I think, just come for the money and do not care what they are doing.”* (Employee 4). An employee that was rather well aware of the strategy mentioned the following: *“If you ask a random employee at the swimming pool and you say Reinvention.. What?”* (Employee 2). For this reason, it can be said that the knowledge of the strategy varies highly among the employees.

When it comes to the term CSR, several interviewees were unaware of its meaning. After an explanation, most of them understood and had their own associations with the term. Some could even name things in which they were involved in CSR, for instance a sustainable idea *“Well, a small idea I had for the wild water rapids, we now have a pumping crane that you push and automatically stops. We used to have a different crane and 9 out of 10 times it was left open, we wouldn’t know how long it was left open.. so we lost water. Something really simple.”* (Employee 3). The fact that the employees subconsciously play a role in CSR, is something acknowledged by some employees and all managers, however, the term CSR itself is often unclear to the employees.

#### ***4.2.2 Organizational identification through employees’ evaluation of the company’s values***

Generally speaking, the employees had a lot more to say about the new strategy than the old strategy. Almost all employees agreed that the changes align with the demands of society. *“I can see in my surroundings that people are changing, and this fits really well with that.”* (Employee 2). An employee that worked at the company for over 30 years indicated the following: *“Back then, there was no issue, you see.. The changes in that regard, absolutely. But that is everywhere, also in the news. You see that we really have to do something about it. And when I started here, it was not an issue.”* (Employee 10). Throughout the years, the employees think that they rolled into CSR *“I think that we are, how will I call it, a bit raised with it, and throughout the years it changed, but I think we have always been occupied with it.”* (Employee 6). Except for one, all interviewees mentioned that CSR is important for the future. It can be said that most employees consider CSR crucial for the future of the company, as it is what society demands now.

All interviewees were at least 5 years in service, but many of them even for decades, and what stood out is that they enjoyed their job. This is a reason that several employees indicated that they have always felt like they shared the company’s values, because they think it is fundamental to stand behind a company to continue working there *“If you think to yourself, is this what I want? Do I want these things, well no, I don’t want this strategy and I disagree and you cannot place it. Well, then I think. Do something else, because you are not happy.”* (Employee 3). The interviewed employees thus mostly stand behind the company, as they think they otherwise would not have stayed for this period of time.

Many employees indicated that they were passionate about creating a wow-feeling for the guests, which is part of both the old strategy and the new strategy. *“For instance creating the wow-factor, especially during the night.”* (Employee 5). Moreover, nature has always been a part of the company, which is recognized by several employees *“Well, I think that the environment has always been an important aspect.”* (Employee 8). However, the focus is now placed more on nature *“You notice now that the nature, that they actually make use of the things that are already there. So actually, what’s already there, that they find it important and carry it more than before.”* (Employee 8). Most of the employees were positive about the emphasized focus on nature, however, one indicated *“they do not treat the nature with care.”* (Employee 5). Generally, the employees seem positive about the new emphasis on nature, although it might not impact their identification with the company directly.

Some employees said that they felt no change in how they identified with the values of Center Parcs, and some said that they preferred the new strategy. *“Yes, the current, this speaks more to me.”* (Employee 11), and *“What speaks to me is the small scale, closer to the nature.”* (Employee 8). One employee did indicate that they found it important to play a part in sustainability, but that Center Parcs only is investing in CSR for financial reasons *“I do not think that Center Parcs does this to do its business responsibly, but to attract people.”* (Employee 5). This indicates a mismatch in the employee’s identification with the current strategy. Another employee indirectly mentioned that they identified more with the previous strategy. *“Yes, we are quite occupied with that now, with the nature itself. But my opinion is that if we look at other countries, those can do a lot better. We can take a step back. Yeah, what stands out for me is the guest that I am occupied with.”* (Employee 1). This employee seems to think the new focus of the strategy is unnecessary.

#### **4.2.3 Organizational identification through internal CSR toward employees**

Generally, the employees noticed a positive change in the company’s focus on their well-being. *“I notice that throughout the years they are looking more at us, listening to us, because well, we are some kind of the outward expression of the parks, and if we are feeling well and we can share our troubles and they act on it, that is good.”* (Employee 3). The company has introduced several initiatives focused on employee well-being. *“Yes, definitely, well, the Relaxmobile, physical therapy, fruit at the departments. They are definitely working on it.”* (Employee 11). Another new initiative is sports for employees, which is explained by the employee from the sports department. However, this focus on well-being is not completely

thought through on all sides, as *“The staff food is not good, it is often only fries.”* (Employee 4). It is also mentioned that the focus on health – and other topics – is often temporary, which can be frustrating. *“Either you do it constantly in a good way, but not suddenly quite strong and then losing the focus and then another peak. That, I notice, that is frustrating.”* (Employee 9). This indicates that there may be a focus on the employees’ health right now, but that the employees feel uncertain that this will remain a topic of interest.

Most employees stated that they feel appreciated within the company. This question was added later to the interviews, as it came up during one of the earlier interviews and seemed an interesting addition to the research. Therefore, it was not answered by all employees. One employee made the importance of appreciation quite clear. *“The fact is, that if you feel important, you have more.. you do more for the company, you feel more responsible.”* (Employee 8). Some indicated that the feeling of appreciation came mostly from their direct managers and colleagues, and others mentioned that the degree of appreciation from management depended on the people in management. Several employees indicated that it is crucial for management to listen to employees to make them feel appreciated, but also because employees have valuable knowledge. *“Every department has its people who know things better. There is very little use of that, and that is a pity.”* (Employee 5). In other words, some employees think that they can be listened to more.

#### **4.2.4 Organizational identification through pride and sincerity of the company**

All employees indicated that they were proud to work for Center Parcs, some of them noted that otherwise they would not have been working there this long. *“Yes, otherwise I would not have been here for so long.”* (Employee 6). The employees mainly indicated to be proud because of their joy in their work. *“Well, because I find it a really nice company where it is always nice and fun.”* (Employee 4). However, when diving a bit deeper, some employees mentioned that the company’s CSR activities contributed to their pride. *“I think that subconsciously it is necessary to feel proud and satisfied at your work. In the first place, it matters that I really enjoy my work, but I think that in the background it does play a role.”* (Employee 4). Another employee, active in a trajectory with refugees and other employees from outside of the country mentioned that this made her prouder. *“If you can let those people, at the end of the summer, do their work freely. Then you’ve accomplished something, I think.”* (Employee 11). This same employee mentioned that they are active in a promotion team for Center Parcs, which clearly displays their pride toward the company. Another

employee mentioned that his pride diminished when the company made changes that they did not understand, which emphasizes the importance of communication. *“I did not understand at all. I thought, are they completely lost?”* (Employee 2). Generally, it can be said that the employees feel proud to be part of Center Parcs, but that for most of them, CSR does not, at least consciously, play a part in their pride.

When it comes to the company’s sincerity in its CSR activities, most employees think that its CSR is sincere, but also a way to make money. *“But I think the intentions are good, but at the end of the day, of course, at the bottom of the line it all has to be good, and of course, you see that.”* (Employee 9). Therefore, one employee states that Center Parcs wants its image to be associated with CSR. *“Keeping the park car-free, no cars parked between the trees but an e-car, a van with the Center Parcs logo that is electric and that you don’t hear. And that is an image that you want to display.”* (Employee 5). Most of them recognize that for a profit-oriented company, it is necessary to make money, and the balance between good initiatives and making money can be difficult. *“Then you also see that piece of financial interest, because without a hot tub, a guest might not want to book. So, you can’t quite.. that balance....”* (Employee 8). One employee stated that they think the intentions are sincere. *“I think that the heart is more and more in the right place in Center Parcs, which is a good thing.”* (Employee 2). Generally, the employees think that Center Parcs is conducting its CSR activities with sincere motives, however, some of them also acknowledge that financial motives are likely to play a role.

#### ***4.2.5 The future: Organizational identification through communication and an increase in understanding***

The biggest room for improvement to achieve a higher level of identification from the employees lies in communication. Despite that Center Parcs already seems more open for input from employees, most communication is top-down. *“That is typical for Center Parcs, from above is it taken care of and even a floor manager and a department manager have nothing to say.”* (Employee 5). However, as several employees mention, it can be beneficial to hear thoughts from others, as sometimes *“they come up with things, but it is not everywhere as practical.”* (Employee 8). Suggestions for how to communicate, are mainly to do it face-to-face *“Maybe it would be good to inform everybody again of what is going on very clearly, that is never a bad thing actually. Just some additional information? Because well, you are not really going to ask about it, so it might be good in itself to just sit together*

*once again on a big screen and very detailed, like well, these are the changes.*" (Employee 9). This will allow employees to have a deeper understanding, on which they can then act. *"Hearing something, you can make an image from it, and then you can do something with it."* (Employee 2). Thus, the employees would like to receive more face-to-face information on the company's strategy.

Besides improved communication, management can play a big role in employees' feelings toward the company. *"I think that management is very important in this. For the involvement, the connection."* (Employee 8). Moreover, as mentioned earlier, the employees consider it important to keep the focus on topics such as health and not lose it after a while.

## **5. Discussion**

In this chapter, implications for theory, managerial implications, limitations, and suggestions for future research are discussed.

### **5.1 Implications for theory**

When asking the employees about their organizational identification with the company's current strategy compared to the old strategy, only small differences were found. The majority of the employees indicated that their feeling of organizational identification has stayed the same, as the company developed along with society's needs and wants, which the employees did as well. This implies that organizational identification is a dynamic construct that can develop over time, which is in line with the work by Cheney (1983), Kreiner et al. (2006a), and Millward et al. (2007). Moreover, this finding could indicate a connection between employees' organizational identification and society's developments, as it seems that people tend to develop their values along with society.

As mentioned in the theoretical framework of this thesis, organizational identification has a significant effect on employees' commitment to a company (Farooq et al., 2014). The current research interviewed employees that have been working for the company for at least five years, which indicates their commitment to the company. This could imply that even if employees are not fully aware of their organizational identification, they may identify with a company subconsciously. However, there are more factors that play a role in organizational commitment, so this suggestion should be taken with caution and requires further research.

Moreover, research often claims that management sees employees as obstacles in strategic change (Ford et al., 2008), however, the employees in this research indicated that they would like to receive more information on the changes. Information is often limited, and the employees are therefore unaware of why changes are happening, which sometimes leads to a lack of understanding. Several employees indicated that improved communication could positively contribute to their feeling of organizational identification. Thus, the current research suggests that employees should not be considered obstacles to strategic change as often stated (Ford et al., 2008), but that it is fundamental to include them in a company's changes through open communication.

Some underlying mechanisms that deem to be relevant when looking at CSR strategies are pride and the fulfillment of the employees' needs (Aguinis & Glavas, 2013). Almost all employees indicated that they were proud of the company, but barely any of them felt like this pride was related to the company's CSR. When it comes to the fulfillment of the employees' needs, referred to as internal CSR in this research, most employees noticed an increase since the introduction of the CSR-embedded corporate strategy. These findings are partially in line with the work by Aguinis and Glavas (2013), as the employees do not see a clear connection between the new emphasis on CSR and their pride toward the company, but do feel an increased focus on their needs. The employees' feeling of appreciation, which, according to Farooq et al. (2014), contributes to organizational identification, did not seem to be connected to the strategic shift, as the employees did not experience a change in their perceived appreciation. These findings challenge the assumption that CSR can play a role in how employees identify with the company, as suggested by Costas and Kärreman (2013).

It was often acknowledged by the employees that CSR is a necessity for the company to stay relevant, thus important for the company's reputation. Most employees did not consider the CSR activities insincere, which avoids the potential problem of window dressing or greenwashing (Aguinis & Glavas, 2013; Lock & Schulz-Knappe, 2019). What is interesting to mention is that the three categories of employee attitudes toward CSR as phrased by Costas and Kärreman (2013) are distinguishable in the employee groups, as some employees are firm believers of the company's CSR, and others can be considered straddlers and cynics.

## 5.2 Limitations and suggestions for future research

One limitation of the current research is that this topic might have been more suitable for longitudinal research rather than for retrospective research, as retrospective research only allowed for interviews with employees that have been working for the company fairly long. According to Rodrigo et al. (2019), organizational identification positively influences organizational commitment. All employees had been working for the company for at least five years, which shows that they are committed to the company. Therefore, it may be the case that this research only interviewed a group of employees that was already likely to show a high organizational identification from the beginning. For future research on this matter, it is therefore recommended to interview employees at two different times, before and after a similar strategic change. This will allow for a broader group of employees with potentially more diverse mindsets.

The interviewed employees generally seemed to have an equally high level of organizational identification for both different strategies. This raises the question of whether it is actually true that CSR plays a role in employees' organizational identification, as suggested by earlier research (Costas & Kärreman, 2013). However, it could also be the case that the employees in the current research did not have sufficient knowledge of what CSR really entails and what the company's strategy is exactly about. Especially for the old strategy, the knowledge of the employees was rather limited. As research often looks at the managerial perspective, being people who tend to know more about these topics, and not the employee perspective – in the current research mostly lower educated employees – this could be an interesting topic to further investigate.

The suggestion made in the previous subsection that employees tend to identify with changes that align with society's developments could also be interesting for further research. Potentially, it is the case that the alignment of individuals with societal shifts really is the reason that people tend to identify with CSR. However, the current findings could also be due to the fact that the people that work for the investigated company almost all seemed to value topics such as the environment. Perhaps this could be investigated for other kinds of shifts in society's wants and needs.

As explained in the theoretical framework of this thesis, the effectiveness of a new strategy highly depends on the internalization of the strategy (Sarvaiya et al., 2018) and sufficient internal support is an important requirement for success (Cramer, 2005). In this case, there seems to be a lot of internal support for most things that the company is doing, but

the internalization of the strategy seems fairly low, as most employees are not very occupied with the strategy. As the new strategy has only been fully implemented recently, not much can be said about the effectiveness of the strategy. However, it could be interesting to further investigate whether a new strategy can be effective without internalization for a case in which the internal support seems high.

### **5.3 Managerial implications**

Most interviewed employees in the current research showed a high level of identification with the company's strategy, however, when asking them if they thought their colleagues felt similar, this was not always as positive. The current research interviewed employees that have been working for the company for several years, but especially for new employees, it is expected that a lot can be gained in the sense of organizational identification. According to the interviews, new employees are often only there to make money and do not show interest in what the company does. This could pose a massive problem for the company in the future, with the older generation of employees retiring. As mentioned earlier in this thesis, employees feel less connected to their companies compared to the past (Ashforth et al., 2008), which makes it likely that this problem is not only a problem at the case company but also applicable to other companies. Therefore, the recommendation is to put emphasis on building a connection with employees and to find employees that identify with a company's values, as this can help to keep them at a company and is evident for the long-term survival of a company.

Moreover, suggestions were given by employees that could help them feel closer to the company's strategy and values. Especially face-to-face information sessions on what the company is doing was frequently suggested by the employees. Moreover, the employees consider the communication to be mostly top-down, but would like to see more room for bottom-up communication. As indicated earlier, employees are often considered obstacles to strategic change (Ford et al., 2008), however, the current research shows that employees want to learn more about what is happening so that they can act on it. This implies that employees should not be considered obstacles but should be considered people who make the change possible. Involving them more in a change situation, thus for instance by bottom-up initiatives, can positively contribute to their willingness to play their part in a change situation.

## 6. Conclusion

The purpose of this thesis was to answer the research question “*How does the shift to a CSR-embedded corporate strategy play a role in employees’ organizational identification?*”. This was done through a case study, in which 11 employees and four managers working at Center Parcs, a company active in the leisure industry that recently changed from a CSR-peripheral corporate strategy to a CSR-embedded one, were interviewed, along with the analysis of six documents related to the company’s strategy and CSR. The research approach used was the inductive approach.

Based on the findings described earlier, it can be concluded that, in the current study, the shift to a CSR-embedded corporate strategy does not play a role in the employees’ organizational identification, as there is no remarkable change in how employees of the case company identify with the company’s strategy. As this is in contrast with the expectations from earlier research, potential reasons for this have been described in the previous sections. In short, these come down to the employees’ limited knowledge of the strategy and of what CSR entails, their already existing enthusiasm for their jobs, and the employees’ tendency to develop their values along with society. Continuing research in this field will help to further understand how employees’ organizational identification can play a role in the company’s strategy and success, specifically with an eye on the increasingly important topic of CSR.

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## Appendices

### Appendix A: Interview for executing employees

#### *Introduction interview*

I am studying Strategic Management at the Radboud University, and for my Master's thesis I am investigating how the introduction of a new corporate strategy that incorporates CSR influences how employees identify with the company. Because of this, I am very interested to hear how you are experiencing this.

I would like to record this interview by means of an audio recording that I can analyze later on. The information from this interview will only be used for my research and your data will be used anonymously. I would like to ask for your permission to record this interview by signing this form.

#### *Personal background*

1. Can you tell me a little bit about your role at the company? What are your responsibilities?
2. How long you have been working here?

#### *Background of CSR*

3. Can you tell me what you know about the term Corporate Social Responsibility?  
If employee is not familiar with the term CSR, I will provide an explanation.
4. Do the values of CSR align with your personal values? How?
5. Do you find it important that companies incorporate CSR into their business strategies?

#### *Company's new strategy*

6. Can you tell me about the company's old strategy and how CSR was a part of it?
  - 6.1 Did you feel like the company's old strategy aligned with your personal values and beliefs?
7. Can you tell me about the company's new strategy and how it relates to CSR?
  - 7.1 Do you feel like the company's new strategy aligns with your personal values and beliefs?
8. Do you feel proud to be a part of this organization?

8.1 If yes, do you express this to others?

8.2 Did the strategic change lead to a change in this feeling?

9. Do you notice any changes in how the company treats its employees since the introduction of the new strategy?

*Reputation and genuine efforts*

10. Do you think the company's efforts to integrate CSR into its daily operations are genuine?

10.1 Why or why not?

11. Do you think the introduction of the new strategy affected the company's reputation?

12. Have you noticed a change in how our guests perceive the company since the introduction of the new strategy?

*Suggestions*

13. Do you believe that the company should make any changes that will help you feel (even) closer to the company's values?

14. Do you have any suggestions on how the company can improve its implementation of the new strategy?

*Closing*

15. Do you have any questions for me, or would you like to add anything to this interview?

Thank you very much for your time and cooperation! If you have any questions, please do not hesitate to contact me.

## **Appendix B: Interview for managers**

### *Introduction*

I am studying Strategic Management at the Radboud University, and for my Master's thesis I am investigating how the introduction of a new corporate strategy that incorporates CSR influences how employees identify with the company. Because of this, I want to learn more about how the company's strategy has evolved over the past few years.

I would like to record this interview by means of an audio recording that I can analyze later on. The information from this interview will only be used for my research and your data will be used anonymously. I would like to ask for your permission to record this interview by signing this form.

### *Personal background*

1. Can you tell me a little bit about your role at the company? What are your responsibilities?
2. How long you have been working here?

### *Background of CSR, not company specific*

3. Can you tell me what you know about the term Corporate Social Responsibility?
4. How important do you think it is for companies to incorporate CSR into their business strategies?

### *Company's new strategy*

5. Can you tell me about the company's strategy before the Reinvention 2025? How was CSR a part of it?
6. Can you tell me a bit about the new strategic plan Reinvention 2025? Can you explain to me how CSR is a part of it?
7. Can you tell me about how the communication to the employees with regard to the new strategy is organized?
8. Do you think that employees feel connected to the company's strategy?
  - 8.1 Do you think this has changed since the implementation of the new strategy?

*Reputation and genuine efforts*

9. What do you think of the company's efforts to integrate CSR into its daily operations?

How would you rate it?

9.1 Where do you see room for improvement?

10. Do you think the introduction of the new strategy affected the company's reputation?

11. Have you noticed a change in how our guests perceive the company since the introduction of the new strategy?

*Suggestions*

12. Do you have any suggestions on how the company can improve its implementation of the new strategy?

13. Do you have ideas on how the company could improve engaging and connecting employees to its strategy?

*Closing*

14. Do you have any questions for me, or would you like to add anything to this interview?

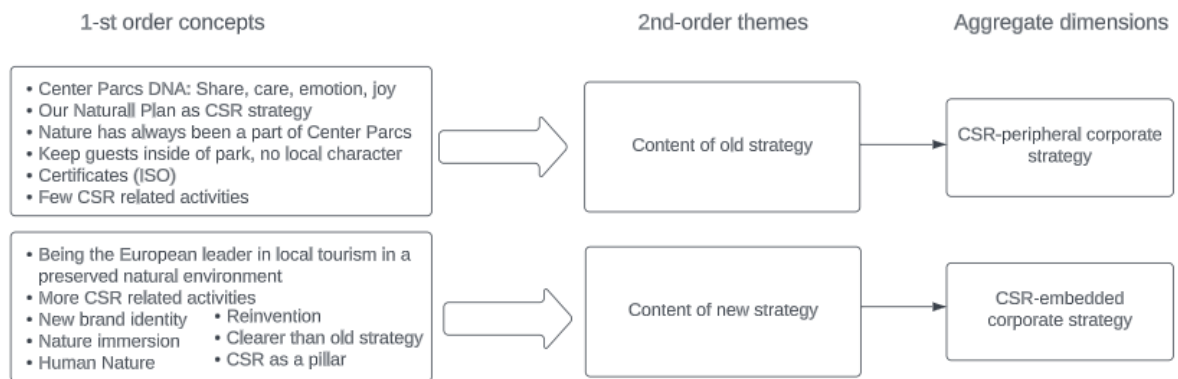
Thank you very much for your time and cooperation! If you have any questions, please do not hesitate to contact me.

## Appendix C: Overview of used documents

<b>CSR-peripheral corporate strategy</b>	
<i>Original name</i>	<i>Referred to in thesis</i>
Business Plan MDLP 2020-2021	Document 1
CSR policy 2017-2018	Document 2
Naturall 2016 NL	Document 3

<b>CSR-embedded corporate strategy</b>	
<i>Original name</i>	<i>Referred to in thesis</i>
CSR policy statement NL 2023	Document 4
CSR Strategie CP NL 21-22	Document 5
Leaders Community Kick-off 201222	Document 6

## Appendix D: Coding diagram management perspective



## Appendix E: Coding diagram employee perspective

