Implementing Corporate Social Responsibility Through Social Issue Selling: A Relational Endeavour

A study exploring the issue buyer's perception of relational efforts by issue sellers to create a mutual understanding of CSR and how this affects CSR implementation

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Abstract

A well-known concept to help companies tackle environmental issues is Corporate Social Responsibility (CSR). Implementation of CSR practices and policies to deal with social issues often require (strategic) change. Within organisations, issue selling is an activity that "helps to compose patterns of organisational and strategic change over time" (Dutton et al., 2002, p. 368), that involves "the process by which individuals affect others' attention and understanding of the events, development, and trends that have implications for organisational performance" (Dutton et al., 2001, p. 716). This revolves around two parties: issue sellers and issue buyers.

Little prior research has focused on the issue buyer's side of the issue selling process of environmental CSR. Therefore, this study aims to fill the research gap on social issue selling as a relational endeavour, particularly, by looking at the issue buyer and their perception of the relational efforts by issue sellers to create a mutual understanding of the CSR issue and how this affects the issue buyer's CSR implementation.

In collecting qualitative data through interviews and documents, the study found five relational efforts (trust, communication, collaboration, empathy, inclusion) and one additional factor (awareness) that play an important role in either aiding or negatively influencing the creation of a mutual understanding of the CSR issue and smoothening, speeding up or hindering the CSR implementation.

This study provides issue sellers with a guideline to realise how mutual understanding can be created between issue buyers and sellers is key to improving CSR implementation and, ultimately, tackling societal challenges. Besides, it presents scholars interesting avenues for future research in the underdeveloped domain of social issue selling regarding CSR.

Chapter 1 Introduction

Rapidly increasing climate change calls for organisational urgency to consider and address environmental issues (Ghadge et al., 2020). Environmental change and its consequences are becoming more visible and are starting to affect business operations (Schneider, 2011). A well-known concept to help companies tackle this issue is Corporate Social Responsibility (CSR), which has held many scholars occupied by exploring its meaning and conceptualisation. CSR is laid upon companies by shareholders, stakeholders, customers and even governments to the point where it becomes inevitable to implement CSR policies and practices to address these issues. CSR has moved from ideology to reality and represents an important dimension of contemporary business practices (Maon et al., 2009): the question is no longer whether or not an organisation must engage in CSR, but rather how.

Implementing these CSR practices and policies to deal with social issues often requires (strategic) change. Within organisations, issue selling is an activity that "helps to compose patterns of organisational and strategic change over time" (Dutton et al., 2002, p. 368). *Issue selling* involves "the process by which individuals affect others' attention and understanding of the events, development, and trends that have implications for organisational performance" (Dutton et al., 2001, p. 716). More regularly, employees see their workplaces as important venues to advocate for change and propose ways to deal with social issues that they personally deem interesting or significantly important (Mayer et al., 2019). Therefore, the organisation is seen as a 'marketplace of ideas', where managers try to 'sell' issues to the 'buyers' (Dutton et al, 2001).

However, change within organisations is typically faced with resistance (Diefenbach, 2007) and the social nature of issues regarding CSR, in particular, can potentially pose challenges and barriers that issue sellers need to deal with (Wickert & De Bakker, 2018). Maurer et al. (2011) make the distinction between issues and social issues, where the latter is described as "events, developments, or trends that go beyond the purely economic and technical aspects of the issue and can activate the social values of organisational field members and agents" (p. 436). Research on social issue selling, for example regarding CSR, is crucial because these social issues are frequently critical to implement and often contain internal barriers, constraints, and tensions that must be addressed properly to successfully sell and implement social issues regarding CSR within an organisation (Wickert & De Bakker, 2018).

The current literature on issue selling is extensive, where different directions are gaining traction among academics, such as social issue selling and language (Mayer et al., 2019), crafting social issues (Sonenshein., 2006) and the context of issue selling (Dutton et al., 1997). However, only limited recognition is given to *social* issue selling (Wickert & De Bakker, 2018) and even less research has focused on the buying side of these issues. Looking at the buyer's side of social issue selling is important because learning in which manner issue buyers perceive social issue selling efforts within an organisation would be relevant to understand how social issues gain traction within the organisation.

Wickert and De Bakker (2018) took the first step to look at the issue buyer, by exploring this social issue selling concept from a relational strategy point of view by examining the struggles of those managers who try to sell social issues (e.g. CSR) to potential issue buyers within the organisation who are not particularly sensitive to the normative elements of social issues - for example, employees concerned with the task to implement CSR policies and practices into day-to-day operations or employees with scepticism or even fierce opposition towards social issue usefulness. Therefore, it can be said that there is lacking knowledge on social issue selling regarding CSR as a *relational endeavour.*

This study tries to expand this current knowledge base by looking at *social* issue selling from the *buyer's side* - those who need to start paying attention to social issues regarding CSR. As a result, this study aims to fill the research gap on social issue selling as a relational endeavour. Particularly, by looking at the issue buyer and his perception of the relational efforts by issue sellers to create a mutual understanding of the CSR issue and how this affects the issue buyer's CSR implementation. Therefore, this study will be concerned with answering the following research questions:

How does the issue buyer perceive the relational efforts by the issue seller to create a mutual understanding of the CSR issue?

How does the issue buyer's perception of the relational efforts by the issue seller affect the issue buyer's CSR implementation?

Building on, but going beyond the study by Wickert and De Bakker (2018), this study tries to answer the research questions by using an exploratory qualitative single case study design in the context of a Dutch wholesaler for the construction industry (hereinafter referred to as case organisation).

Seeing social issue selling as a relational endeavour highlights the dynamics at the individual level of analysis: focusing on the relationship between issue seller and buyer diverts attention away from the issue's characteristics and towards those of the individuals involved in the buying process (Wickert & De Bakker, 2018). The main unit of analysis will therefore be the individuals engaged in the social issue selling process. In the focal case, the issue buyers are the Management Team (MT) and the middle managers, and the issue sellers are the board of directors and the CSR department employees.

This study will contribute to the literature on social issue selling by creating a better understanding of the issue buyer's perceptions. In companies where CSR practices and policies are still in an early development stage, it is important to look at the issue buyers - in this case, MT and middle-managers - as they must be convinced of the importance of the social issue before they are tasked to engage the rest of the workforce. Besides, within the realm of issue selling, there have been rising requests for business and management scholars to contribute more substantially to broader societal concerns (Wickert et al., 2021). For example, exploring social issues related to environmental sustainability through CSR practices and policies. This study's insights could help to create a fruitful theoretical framework for future research into the buying side of issue selling, as that side is currently underdeveloped.

This study furthermore makes the following practical contributions: by exploring the issue buyer's perception of the relational efforts to create a mutual understanding of the CSR issue, the issue seller gains new insights into how to overcome resistance, challenges and barriers within the organisation. This can for example be a top manager tasked with incorporating CSR into day-to-day activities and getting middle management and lower-level employees aboard. Eventually, realising how mutual understanding can be created between issue buyers and sellers is key to improving CSR implementation and, ultimately, tackling societal challenges.

This study is structured as follows: in chapter 2, the literature around issue selling and, in particular, social issue selling is reviewed, key terms are defined and the theoretical framework is developed. In chapter 3, the methodology (research design, data collection, data analysis and research ethics) is explained. In chapter 4, the results based on the interviews are discussed and interpreted. This thesis is concluded by a discussion chapter, containing a conclusion, theoretical and practical contributions, limitations and avenues for future research.

Chapter 2 Theoretical Background

This chapter will present an overview of the literature on issue selling, particularly with a focus on social issue selling related to the concept of Environmental Corporate Social Responsibility (CSR). Moreover, the chapter will elaborate on a theoretical framework that describes five key concepts that could help understand the specific relational endeavour between the issue seller and the issue buyer. After this discussion, the context of the study will be established by introducing CSR implementation as ultimate goal for these relational efforts.

2.1 Literature review

2.1.1 Defining Social Issue Selling and explaining Environmental CSR as a Social Issue

Issue selling is an important mechanism for creating change initiatives in organisations (Dutton et al., 1997), mostly found in the early stages of organisational decision-making processes (Dutton & Ashford, 1993). Strategic change initiatives provide the opportunity for senior and middle managers to set a certain agenda, get their ideology through as the organisation's primary strategic objectives, strengthen their role and position, and keep, gain or increase internal influence (Diefenbach, 2007). Issues are "events, developments or trends that are viewed as having implications for organisational performance" (Dutton et al., 1997, p. 397). Issues can either be 'normal' issues, relating to general business endeavours, or social issues, that are defined as "events, developments, or trends that go beyond the purely economic and technical aspects of the issue, and can activate the social values of organisational field members and agents" (Maurer et al., 2011, p. 436). Making a clear distinction on whether this study is focusing on issue selling or *social* issue selling is important since different issues have different degrees of social legitimacy and are likely to include different issue selling processes (Ashford, 1998; Bansal, 2003). Therefore, approaching a certain issue from a specific angle, in this case the social issue of CSR, results in a different issue selling process than, for example, looking

at profit maximisation. Additionally, a focus on social issues is theoretically important because it includes issues often treated as less central to an organisation's strategy (Sonenshein, 2006).

Moreover, understanding the activities of social issue selling processes is particularly important in cases where a social issue - such as CSR - has been granted strategic relevance by the board of directors of an organisation (here, issue sellers), but may lack managerial buy-in from the organisation's base (here, issue buyers) (Wickert & De Bakker, 2018). Especially the latter can be of importance to this study, as the pressures from the board of directors force other organisational members to implement CSR policies and practices.

Having made the distinction between issues and social issues and addressing why this is important, the question can be raised to what extent CSR can be seen as a social issue. A brief explanation of the famous concept of CSR is first given, to set boundaries for the use of the construct within this research.

Despite the broad CSR literature, there is no concise definition of the phenomenon (Vidal et al., 2015). CSR managers can therefore frame CSR in a way that allows them to 'sell' it to employees within the organisation and to take into account various stakeholder expectations (Hunoldt et al., 2020). Often, the definition of the concept is dependent on the context of the study or organisation. In this context, CSR can be defined as "a bundle of practices and actions that take into account the expectations of diverse stakeholder groups and the Triple Bottom Line of economic, social, and environmental performance" (Hunoldt et al., 2020, p. 1442).

In the academic field of CSR, there is also little agreement about the key areas of the concept. Often, CSR revolves around the idea of the Triple Bottom Line (TBL) pillars: profit (economic CSR), people (social CSR) and planet (environmental CSR) (Hunoldt et al., 2020). However, not all scholars accept this notion, arguing that it is too general and misses specific fields like anti-corruption and human rights (Księżak & FischBach, 2017). Nevertheless, presenting the TBL at a general level includes all crucial elements, which these specific areas can be considered to be part of. For this reason, TBL is useful in most organisations, in comparison to some other, more detailed models (Księżak & FischBach, 2017). To report all organisational activities regarding these pillars, most of the time, organisations publish a sustainability report. Herein, organisations describe, for example, their social-, safety- and environmental performance within a particular year and what their future goals are. In this research, the emphases will be put on the pillar of environmental CSR.

Environmental CSR - the focus of this study - covers the 'planet'-side of a business, which is described as the "habitat for a company and the people" (Księżak & FischBach, 2017, p. 104). By adopting environmental CSR practices and policies, organisations are increasingly paying attention to the environment to reduce their negative impact on it (Babiak & Trendafilova, 2011). This can include, for example, minimising waste, the existence of pollution reduction programs, the extent to which an organisation conserves natural resources, involvement in voluntary environmental restoration or activities, eco-design practices and reduction of emissions from operations (Babiak & Trendaflova, 2011; Księżak & FischBach, 2017).

Based on this consideration of the concept of CSR and its suitability as a social issue, the context for this study will be set to focus on social issue buying regarding environmental CSR practices and policies.

2.1.2 Current Literature on Social Issue Selling regarding CSR: The Relational Endeavour & The Missing Buying Side

The current literature on social issue selling revolves around many different areas. For example, Mayer et al. (2019) focused on the effectiveness of economic and moral language used by employees when selling social issues to their management. Their findings (2019) suggested that, contrary to other research (Sonenshein, 2006), economic language is ineffective and that moral language can be effective when the issue is also framed as fitting the company's values and/or mission. This particular research can be of interest to this study, as it is important to look at how the issue sellers (i.e. board of directors and CSR department) frame their social issue regarding CSR to the MT and middle managers, what language they use and whether the social issue is successfully sold.

Additionally, another study by Sonenshein et al. (2014, p. 8) argued that "social issue supporters are often strongly identified with an issue and thus are different from the general population, who might be on average more apathetic or indifferent towards the [social] issue". This argument supports this study's importance of making the distinction between 'normal' issues and social issues as the social issue seller is tasked with a more complex job in engaging other organisational members towards making a positive impact on business aspects that are not purely instrumental (i.e. financial benefits). In their study, Sonenshein et al. (2014) examined the topic of the self-evaluations of issue sellers in their efforts to successfully engage in the issue selling process. Their findings (2014) revealed that self-evaluations are generated

from multiple contexts, unlike other scholars that have restricted contextual sensemaking to only organisational settings (Dutton et al., 2002). Sonenshein et al. (2014) suggest that both inside and outside work context matters, with a focus on two core ways that issue sellers evaluate themselves: self-assets and self-doubts. These findings are interesting to this study because they stress the importance of looking at the intrinsic motivation, in this case of the issue buyer, to engage in the issue selling process, which could be triggered by the issue seller's relational efforts to create a mutual understanding of the CSR issue.

However, Wickert and De Bakker (2018) emphasise that the current literature body on social issue selling places little focus on the interactions between issue sellers and potential buyers in the issue selling process when attempting to sell and implement CSR. Therefore, they (2018) examined the interactions between issue buyers and issue sellers that occur inside organisations when sellers transmit the meaning and scope of a social issue regarding CSR to other organisational members. They specifically focused on the issue sellers and how they perceived themselves, their organisational roles and how this motivates them to engage in selling social issues and "what CSR managers as issue sellers perceive as adequate approaches for selling issues" (Wickert & De Bakker, 2018, p. 41). In doing so, they (2018) focused the role of the relationship between issue sellers and issue buyers to overcome resistance to social issues. Their findings (2018) revealed that social issue sellers often see themselves as change agents working in a difficult organisational context: a view supported by Meyerson and Scually (1995) - i.e. tempered radicals, and Wickert and Schaefer (2015) - i.e. internal activists. This required issue sellers to draw on more subtle ways of selling their issues internally. Secondly, they (2018) found three engagement tactics that issue sellers utilise to help issue buyers accept specific social issues: 1) accumulating internal influence, 2) establishing proximity to social issues and 3) adapting to issue buyers' worldviews. By using these tactics, issue sellers gradually build relationships with issue buyers (Wickert & De Bakker, 2018). Their research expanded the current literature on social issue selling by adding a relational approach because they stressed the importance of the two parties involved in social issue selling: the seller *and* the buyer.

Wickert and De Bakker (2018) began to fill this knowledge gap on issue selling as a relational endeavour, but from their research it becomes clear that there is still a lack of literature covering the issue buying side of social issue selling. In particular, on how social issue buyers perceive the relational efforts by the issue sellers to create a mutual understanding of the CSR issue and how this affects their CSR implementation. To the best of the researcher's knowledge, no academic studies have been conducted regarding the issue buying. This is

surprising, given that previous research has highlighted the importance of understanding how issue buyers perceive the issue selling practices addressing them (e.g. Mayer, 2016).

By concluding that there is a lack of research regarding the issue buyer side of issue selling, the study must also establish the importance of filling this gap. In doing so, the study poses several reasons why the issue buying side is of importance:

The social nature of issues regarding CSR can potentially pose challenges and barriers that issue sellers need to deal with (Wickert & De Bakker, 2018). People are sensitive about the 'technical aspect of change' that these social issues are posing: how is it introduced, communicated and discussed? (Diefenbach, 2007). Even considering the need for a more environmentally friendly and sustainable change, the new CSR practices and policies are often not a choice but an unavoidable necessity due to the continuous pressure by internal and external actors that push organisations to engage in CSR to meet rapidly changing expectations about business and its social responsibilities (Aguilera et al., 2007). Besides, the place of origin for the ideas about CSR practices influences how the reception and implementation of these social issues happen, and how well the change process goes (Vidal et al., 2015). Therefore, this study argues that, by looking at the buyer's side of social issue selling and their perceptions, the issue seller gains new understandings about how to overcome these challenges, pressures and barriers and gain support for the CSR agenda (Diefenbach, 2007).

Moreover, natural environment social issues, mostly covered by environmental CSR practices and policies, possess both normative (i.e. value-based) and instrumental (i.e. there are financial benefits derived from them) elements (Aguinis & Glavas, 2013). This highlights the interaction between the issue buyer's concerns and organisational values (i.e. CSR is the right thing to do) and often mutes the contributions of other factors such as financial considerations (Bansal, 2003). Social issues are characterised by a dynamic interplay between these normative (environmental CSR) and economic (profit) rationales, where it is important to consider the issue buyer's preferences for the issue seller to balance this interplay (Wickert & De Bakker, 2018). In doing so, issue buyers may operate in a more mechanistic manner while focusing on technical and economic objectives, whereas they might act in a more 'humanistic' manner when focusing on social issues such as CSR (Wickert & De Bakker, 2018). Therefore, learning in which manner issue buyers perceive the relational efforts by the issue sellers and how the issue buyers, therefore, operate within an organisation whilst implementing CSR would be relevant to understanding how social issues gain traction within the organisation.

Following this reasoning, the conclusion can now be drawn that there is a relevant, important knowledge gap that this study can fill by exploring the issue buying side of the issue selling process.

2.2 Theoretical framework

The following subchapter will develop the theoretical framework for this study. First, it will introduce the focus of this research to then identify factors influencing the relationship between the issue buyer and issue seller. Lastly, the notion of CSR implementation will be defined.

2.2.1 The Relational Endeavour

Prior literature has failed to highlight the importance of the relationship between the issue seller and the issue buyer (Wickert & De Bakker, 2018). So far, extant literature on issue selling has, for example, focused on the use of language within the issue selling process (Mayer et al., 2019; Sonenshein, 2006) and on the self-evaluations of social issue sellers (Sonenshein et al., 2014). Although these studies provide valuable insights into (social) issue selling and pay attention to relational and organisational challenges (Wickert & De Bakker, 2018), they focus on self-perception and issue crafting, placing little emphasis on the interaction between the issue buyer and issue buyer. Wickert and De Bakker (2018)'s work opened avenues for future research into social issue selling as a relational endeavour as they examined how issue sellers use engagement strategies to interact with issue buyers to sell them social issues. However, the creation of a mutual understanding of a social issue and building a relationship between the issue seller and issue buyer has not yet been highlighted in the realm of issue selling. Building on but going beyond these studies, the focal study proposes a relational perspective to particularly focus on how issue buyers perceive the relational efforts by issue sellers to create a mutual understanding of the CSR issue and how this affects their CSR implementation.

An interpersonal relationship can be defined as "an interpersonal bond (uniting force or agreement) in which both individuals acknowledge that they are connected" (Miller & Miller, 1986, p. 6). Interpersonal relationships develop through dyadic interpersonal interaction, in which both parties are aware of one another and share a mutual understanding (Miller & Miller, 1986). However, a relationship is quite fragile and will terminate if mutual value cannot be created and shared between partners (Jiang et al., 2013). Therefore, building a relationship between the issue seller and the issue buyer might be crucial to align mental frameworks and create a mutual value for the social issue (environmental CSR in this case).

Especially for social issues such as environmental CSR, relationship building between the issue seller and the issue buyer is important to overcome internal opposition to a certain issue (Wickert & De Bakker, 2018). Aguilera et al. (2007) argue that especially CSR allows for the creation and strengthening of social relationships. However, in particular, CSR practices and policies are often faced with scepticism and fierce opposition due to their possible threat to the organisation's profitability and core business interest (Haack et al., 2012). This scepticism or opposition could lead to conflict, which would negatively impact the relationship, but when issue buyers positively receive the relational efforts by the issue seller, this could potentially overcome this internal opposition or scepticism by having created a mutual understanding of the CSR issue.

Following Wickert and De Bakker (2018) in taking a relational approach to social issue selling, this study seeks to zoom in on the issue buyer's perception of the relational efforts by the issue seller. Going beyond the work by Wickert and De Bakker (2018), this study argues that several aspects are of importance whilst considering building a relationship. Building on the literature of Ryba (2019) and Miller and Miller (1986), the focal study suggests five key factors that are likely to be part of the issue sellers' relational efforts to create mutual understanding with the issue buyer of the CSR issue. These factors are trust, communication, empathy, collaboration, and inclusion (Ryba, 2019).

2.2.1.1 Trust

Trust can be defined as "one's willingness to rely on another's actions in a situation involving risk of opportunism" (Mayer et al., 1995, p. 712). All relationships are said to be rooted in trust, without it, there is no foundation on which one can build a relationship (Ryba, 2019). Mayer et al. (1995) explain that trust will lead to risk-taking in a relationship, and the form of the risk-taking depends on the situation - for example, weighing the likelihood of both positive and negative outcomes that might occur.

In situations where CSR is sold and bought as a social issue, research suggests that CSR managers frequently struggle to promote their environmental objectives internally and risk the chance of losing their momentum to convince the issue buyer of the issue's importance (Wickert & De Bakker, 2018; Hunoldt et al., 2020; Vidal et al., 2015). This study assumes that this risk can be mitigated by establishing a trustworthy relationship between two parties, in this case, the issue buyer and the issue seller.

Looking at how the issue buyer perceives trust is interesting because it provides the issue seller with useful insights, due to the fact that when interpersonal trust between the issue seller and the issue buyer is high, the issue buyer is more likely to give the issue seller the "benefit of the doubt rather than jumping to conclusions about the other's [issue seller's] motives and intentions" (Zaheer et al., 1998). Besides, individuals involved in trust-based relationships are more likely to confront and resolve disagreements or conflicts due to the increased likeliness to resolve these in a comprehensive way that addresses the underlying cause of problems by using 'harsh truths' rather than treating them superficially and smoothing them over (Zaheer et al., 1998). This, in turn, could possibly conclude in the successful implementation of CSR. In this study, trust is defined as whether the issue buyer relies on the issue sellers' actions in developing CSR practices and policies.

2.2.1.2 Communication

Good communication enables employees to understand and act upon important information effectively, however, poor communication can lead to misunderstandings, frustration, and even lost productivity (Ryba, 2019). By engaging in good communication and speaking the language of their counterpart, one can transport meaning and attached values of certain issues to evoke their counterparts' positive evaluation of that specific social issue (Wickert & De Bakker, 2018). Therefore, good communication and interaction are required to develop relationships and can create a mutual understanding of an issue between two parties which could serve as the foundation of this interpersonal relationship (Miller & Miller, 1968).

Using a certain way to communicate during an issue selling attempt - "the meaning of language" (Sonenshein, 2006) - matters. Sonenshein (2006) discovered that issue crafting - where actors intentionally adapt their language to shape the counterparties' understanding of a particular issue - is of importance within the issue selling process. Extending this work, Wickert & De Bakker (2018) found that the issue seller's ability to draw on a range of rhetorical strategies when interacting and communicating with issue buyers seems to be particularly pertinent for social issues, because these issues "often depart from the common worldview of organisational members that follow the traditional economic paradigm and the primacy of shareholder value for business firms" (p. 67).

Therefore, looking at how the issue buyer perceives the issue seller's communication allows one to understand whether the issue was correctly framed and therefore successfully sold. In doing so, the buyer's perspective provides useful insights into the success or failure of selling an issue to other internal actors (i.e. issue buyers) by using a certain type of issue

framing. This experience and knowledge about the type of communication that best suits the issue buyers can then be used by issue sellers in the future to create a better fit of mental frameworks between the issue buyer and the issue seller. In this study, communication is defined as the exchange of information by using a certain type of language and frequency, taking into account the issue buyer's perception of the message.

2.2.1.3 Empathy (perspective taking)

Empathy relates to the identification with the emotions of the counterpart and understanding of his or her experiences (Parker & Axtell, 2001). Often, employees feel the need for their emotions or experiences to be understood by their organisation, managers and colleagues (Ryba, 2019). This results in levels of mutual attraction, liking and respect or admiration, which enables shared confidence (Miller & Miller, 1986). Therefore, this study assumes that empathy plays an important role in building a relationship, where parties feel personally understood and can equally contribute to the successful implementation of CSR.

In literature, empathy and another concept - perspective taking - are often used interchangeably. Perspective taking, as an other-focused psychological process, is a cognitive process that aids in understanding someone's preferences, values and needs to adopt others' viewpoints (Grant & Berry, 2011). However, Parker & Axtell (2001) argue that perspective taking is a cognitive process that can *result* in the affective response of empathy. Considering the relational endeavour, perspective taking requires a target, which means that it must be considered in terms of a particular relationship (Parker & Axtell, 2001), making it a useful notion for examining the issue seller-buyer relationship.

 Perspective taking helps the issue seller as well as the issue buyer to understand and approach a social issue from the other one's perspective. Most of the time, these individuals involved in the issue selling process within the organisation will hold different viewpoints about sustainability and CSR (Wickert & De Bakker, 2019). Perspective taking can help to enhance interpersonal relations by increasing helping behaviours, reducing prejudice and resolving issues cooperatively (Parker & Axtell, 2001) - i.e. in the context where the board of directors and CSR department poses as the issue seller and the MT and middle managers as the issue buyer, where they must emphasise with one and other to successfully implement CSR practices and policies regarding environmental CSR.

Parker and Axtell (2001) conceptualised perspective taking in three different ways: by looking at three ways in which empathy can be considered: 1) as a relatively stable trait or general ability, such as an ability to perceive the feelings of other people, 2) as a cognitive-

affective experience that varies with the situation, or 3) as a multiphased experiential process. Following their research (2001), this study draws on the conceptualisation of perspective taking in the form of empathy based on options 1 and 2. This means that in this study, perspective taking is defined as 1) the issue buyer's capability to assess the external pressures to engage in CSR and 2) the impact of the situation, as taken into account by the issue buyer. The reason for excluding option 3 is that the empirical inquiry has been quite limited, and the multistage process theories of empathy remain more descriptive than explanatory (Parker & Axtell, 2001).

2.2.1.4 Collaboration

Examining the frequency and quality of collaboration between people within an organisation can be another factor determining a relationship. Working with others provides a level of accountability and energy that one cannot achieve alone. However, collaboration is sometimes difficult as it revolves around the ability to work with others (and not against them): it necessitates a culture of transparency, honesty, feedback and teamwork (Ryba, 2019). Employees work together to assess and solve challenges: they are often well aware of the power and potential of combining their viewpoints with others (Ryba, 2019).

Collaboration is often important within the process of issue selling and issue buying to create a network of internal allies who all support the social issue (Wickert & De Bakker, 2018), i.e. have shared viewpoints about this issue. By making collaboration relational efforts, social issue sellers often try to win their colleagues for CSR-related change projects, thereby shifting the selling of social issues from an individual to a collective effort (Wickert & De Bakker, 2018). Social issue selling can thus be seen as a process in which there is a need to form informal networks of like-minded people to promote social issues internally (Wickert & De Bakker, 2018), i.e. creating a team with both issue sellers and issue buyers that build a relationship by collaboration over a certain issue to share, "cherish" and leverage the issue in question within the organisation - in this case, environmental CSR.

Besides, collaboration is essential in today's organisations where traditional boundaries are blurred: "understanding frameworks different from your own and empathising with others is fundamental to collaborative working" (Parker & Axtell, 2001, p. 1085). Therefore, looking at how the issue buyer perceives collaboration between the issue seller and the issue buyer can provide helpful insights to increase the chances of setting up successful collaboration. This possibly leads to a greater support base for the issue within the organisation and therefore, a more likely successful implementation of CSR. In this study, collaboration is defined as the interaction between members of the organisation to deal with or find solutions for CSR-related

topics or problems. This collaboration can be characterised by positive or negative experiences, depending on how the issue is perceived by the issue buyer.

2.2.1.5 Inclusion

The degree of inclusion is indicated by approval, acceptance, a sense of membership, value consensus, and a sense of duty or responsibility (Miller & Miller, 1986). Employees have a psychological need to belong - to be legitimate members of valued social groups - i.e. a sense of membership (Aguilera et al., 2007). Aguilera et al. (2007) argue that employees want organisations to be socially responsible; CSR gives them a general sense of the company's concern for treating *all* people fairly (equality and inclusion). Especially considering CSR, employees are often identified as key stakeholders (Carroll, 1999) and play an important role in influencing and implementing CSR policies (Onkila & Sarna, 2022).

Onkila and Sarna (2022) argue that the employees' perception of whether the company must take responsibility for its environmental practices is particularly tense, and depend on micro-contextual factors. Therefore, this study assumes that the level of inclusion of the issue buyer in the development, process and implementation is considered to be highly important. This can positively influence the relationship between the issue seller and the issue buyer by making the issue buyer feel included, respected and appreciated for what (s)he can contribute beyond the completion of daily tasks (Lyman, 2003). In this study, inclusion is defined as the question by the issue seller to the issue buyer to engage in the organisation's implementation of CSR practices and policies.

In summary, five key factors highlighted in extant literature on interpersonal relationships are expected to be of importance for the relationships between issue sellers and issue buyers: trust, communication, empathy, collaboration, and inclusion. What will be studied here is how the issue buyer perceives the issue sellers' relational efforts around these five factors to create a mutual understanding of the CSR issue. A positive relationship can possibly contribute to the ultimate goal within the CSR process: successful CSR implementation.

2.2.2 CSR Implementation

This study seeks to understand how the issue buyer's perception of the relational efforts by issue sellers affects their CSR implementation. As discussed, the focus will be on environmental CSR implementation. Whilst considering environmental CSR, companies can implement practices and policies to translate the concept into their business practices (Wickert

& De Bakker, 2018). Defining, interpreting and implementing these CSR practices and policies is difficult for organisations (Vidal et al., 2015). It involves internal organisational integration or rearrangement of operational practices and procedures that reflect environmental concerns, which may or may not be developed in collaboration with stakeholders and along the supply chain (Wickert & De Bakker, 2018). This makes CSR an ambiguous and complex issue to sell (Vidal et al., 2015; Wickert & De Bakker, 2018).

However, there are formal tools that aid CSR implementation, often including codes of conduct; policies addressing specific issues such as environmental sustainability and certifications (Vidal et al., 2015). Installing and monitoring key performance indicators (KPIs) within the organisation covering this environmental behaviour, such as carbon emissions and CSR reporting, helps organisations to create insights into their current behaviour and helps them to address these social issues regarding CSR from various angles.

To understand these various angles, this study will draw conceptualisations of the level of CSR implementation. While Aguinis and Glavas (2013) conceptualise CSR implementation around the notions of embedded CSR and peripheral CSR, Donia and Sirsly (2016) differentiate substantive CSR and symbolic CSR. This study will first provide a brief review of these categories to then identify the key categories that fit this study.

2.2.2.1 Embedded vs. Peripheral CSR

First, embedded CSR "relies on an organisation's core competencies and integrates CSR within a firm's strategy, routines and operations" (Aguinis & Glavas, 2013, p. 315). On the contrary, peripheral CSR "focuses on activities that are not integrated into an organisation's strategy, routines and operations' (Aguinis & Glavas, 2013, p. 315). The conceptual distinction is made when, for example, an organisation engages in CSR initiatives by integrating them into their strategy *or* daily practices and routines, *but not both.* Therefore, these concepts cannot be seen as directly opposite, as an organisation can engage in both CSR activities.

Looking at this concept from the issue buyer's perspective is important because when CSR is considered to be embedded and discussed openly and transparently, these internal actors will be fully aware of all CSR initiatives, which leads to a more successful start of the implementation process, where CSR is fully embedded in a firm's strategy, routines and operations: CSR becomes an organisation wide-concept (Aguinis & Glavas, 2013).

It should however be noted that peripheral CSR is more likely to receive recognition and appreciation than embedded CSR because it is considerably more transparent and visible for stakeholders to be noted than its counterpart (Chen et al., 2021). Additionally, peripheral

CSR is easier to implement than embedded CSR, because embedded CSR takes a long time and incurs a high cost to implement (Chen et al., 2021). Whilst researching the case company, these are two important aspects to take into account due to their logical reasoning that could also influence the issue buyer's perspective.

2.2.2.2 Substantive vs. Symbolic CSR

While substantive CSR relates to organisational initiatives driven mostly to address societal needs (i.e. genuine), symbolic CSR is aimed at providing a self-flattering presentation (i.e. greenwashing) (Donia & Sirsly, 2016). This categorisation is based on the degree of congruence between intentions and actions (Aguinis & Glavas, 2013). Current literature has focused on the distinction between CSR focus on addressing societal needs and benefiting others (substantive CSR) versus that focused on conferring profit and reputation benefits to the organisation itself (symbolic CSR) (Donia & Sirsly, 2016; Donia et al., 2017).

Organisations need to communicate their reasons for engaging in a particular CSR initiative to their employees and the extent of their commitment to the cause (Donia et al., 2017). By examining the issue buyer side of the issue selling of social issues like CSR, the organisation will benefit from ensuring that their CSR practices and policies are perceived as genuine (substantive CSR). In turn, this will inspire and disseminate involvement in substantive CSR efforts to positively influence employee attitudes and behaviours (Donia et al., 2017) and successfully implement CSR. Especially considering environmental CSR, research shows that firms tend to have both positive CSR performance along with aspects in need of improvement (Donia et al., 2017). Therefore, there is a necessity for this study to consider the issue buyers attribute to the issue seller's environmental CSR initiatives.

To conceptualise these sets, there is a need to shift away from a single-dimensional CSR continuum ranging exclusively from negative to positive, and towards more distinct dimensions (Donia et al., 2017). The key difference between embedded vs. peripheral CSR and substantive vs. symbolic CSR is explained from a corporate perspective: the real question is whether the company intends a substantive (as opposed to purely symbolic) outcome, whether its commitment is sufficient to achieve that outcome, and whether its employees share that commitment. This difference allows the study to operationalize these two different sets of CSR implementation.

To operationalize the embedded vs. peripheral CSR dimension, the study draws on the definition of embedded CSR: "relies on an organisation's core competencies and integrates

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CSR within a firm's strategy, routines and operations" (Aguinis & Glavas, 2013, p. 315). In this study, embedded CSR is defined as the presence of CSR policies and practices within the case organisation's strategy, routines and operations. This is in line with the operationalization of the concept as performed by Aguinis and Glavas (2013) as well as put into practice by Chen and colleagues (2021).

To operationalize the substantive vs. symbolic CSR dimension, the study draws on the distinction between these two dimensions: substantive CSR relates to organisational initiatives driven mostly to address societal needs (i.e. genuine) and symbolic CSR is aimed at providing self-flattering presentation (i.e. greenwashing) (Donia & Sirsly, 2016). In this study, these dimensions are defined by pursuing CSR to 'do the right thing' and pursuing CSR as a strategic motive.

To summarise the theoretical framework, [Appendix A](#) presents a conceptual model depicting the key concepts. Now that the theoretical framework is set, the study will move on to explain the method by which it examines this phenomenon in a specific context.

Chapter 3 Methodology

This chapter will discuss the study's methodology, which includes the research design, data collection (case selection, sampling and data sources), the data analysis procedure and the research ethics.

3.1 Research design

This research used an exploratory qualitative case study design. A qualitative research design aids to extract data from real experiences from respondents to explore a certain phenomenon in-depth (Meyers, 2013). The study's explorative nature is demonstrated in its ability to gain new insights about issue buying as well as its ability to create a better understanding of why certain actions take place in a particular context (Saunders et al., 2009). This research aimed to explore and create a better understanding of the issue buyer and their perception of the relational efforts by issue sellers to create a mutual understanding of the CSR issue and how this affected the issue buyer's CSR implementation. To obtain a clear picture of the problem, one must examine the real-life situation from various angles and perspectives (Sekaran & Bougie, 2016).

A single case study was employed to answer the research questions, which is defined as "empirical evidence from one organisation where an attempt is made to study the subject

matter in context" (Myers, 2009, p. 76). The reason for this choice was the fact that the researcher wished to gain a deeper understanding of the exploring subject, in particular, certain groups of people (Gustafsson, 2017): here, the two groups of actors were the issue buyer and the issue sellers. By employing a single case study, a more careful study is made (Gustafsson, 2017), which allows for observation and analysis of a certain phenomenon that only a few have considered before (Saunders et al., 2009) - in this study a Dutch wholesaler for the construction industry. Moreover, due to the time limit of this master thesis, the choice to research a single case study was also justified, because a multiple case study is highly time-consuming (Gustafsson, 2017).

A deductive approach is followed, where theory becomes the starting point of the analysis (Van Staa & Evers, 2010). A deductive approach allows for "a more systematic development of a body of knowledge of behavioural and social processes that take place in business" (Pearse, 2019, p. 264). As the study's seven key empirical concepts are derived from theory: five relational key indicators (trust, communication, collaboration, empathy and inclusion) and two dimensions of CSR implementation (embedded vs. peripheral and substantive vs. symbolic), the choice for a deductive approach is justified. Therefore, this study aims to explore whether the issue buyer's perception of these relational key indicators indeed matters to create a mutual understanding of the CSR issue and whether they indeed influence their CSR implementation. The researcher incorporated the study's key empirical concepts in the interview guide but was careful to consider any additional factors arising from the data to overcome possible bias regarding the predetermined key concepts (Miles & Huberman, 1994).

3.2 Case selection and sampling

The single case taken for this study is a Dutch wholesaler for the construction industry. Currently, the case organisation is one of the top leading wholesalers for the construction industry in The Netherlands. It was founded in 2007 as an intermediate holding company. Ever since the case organisation started to actively invest in growth and proceeded to acquire different hardware stores in the Netherlands. It now owns over 10 renowned ironmongery businesses, with more than 45 branches. The centralisation of the purchasing office to the headquarters as well as the numerous acquisitions eventually led to the sale to an international public listed company in 2019. The case organisation currently has over 400 employees (excluding temporary & on-call workers and interns), with an annual turnover of 150 million

euros. The main customers of the company consist of construction companies and self-employed business owners within the construction industry.

This organisation was chosen because of its current focus on CSR and the challenges it faces in implementing CSR across the organisation; both are highly relevant to the goal of this research. These challenges are mainly based on the industry, as it is traditional in its ways. Up until recently, for example, debit and credit invoices were sent via post (paper). Both the organisation and customers preferred this way of doing business. Only after facing external pressures to convert to a paperless office, the way of working was changed.

Examples of external pressures are government regulations as well as industry and public awareness. Regulatory pressures such as the Paris Agreement that addresses norms for battling climate change and Dutch legislation regarding ISO norms and CO2 footprint are pushing towards a 'greener' direction. The industry's awareness includes pressure from customers asking to include more sustainable products and pressure from competitors that are already making the shift towards addressing CSR issues. Lastly, public awareness is growing; fighting climate change has become a collective effort that needs to be addressed by companies (Ghadge et al., 2020). Therefore, the case organisation is obliged to address the many transportation motions of goods (CO2-emission), large streams of paper, plastic and packaging waste and petrol-fuelled lease cars that are damaging to the environment.

However, currently, the CSR policies and practices at the case organisation are still in the early development stages. Therefore, it is crucial to look at the issue selling process of CSR, since this allows to create a larger support base for the issue as well as aligning mental frameworks towards trying to have more CSR-driven operations. Only since they hired a specific CSR employee in June 2021 to deal with the concept, has the organisation started to correctly collect and report all endeavours revolving around the concept of CSR.

According to the case organisation, its CSR policies are primarily based on preventing and reducing all effects that have an adverse effect on people and the environment (2022). This includes the optimisation of quality systems like ISO norms, protecting and respecting people and environmental norms and legislation, continuous improvement of their goals regarding people and the environment and following the current laws and legislation (Case Organisation, Document 1, 2022). The CSR mission revolves around five areas of interest: customer and product, people, planet, community and ethics. This study focuses on the 'planet' area for the sustainability reasons mentioned above. Examples of these environmental CSR practices and policies are reducing paper waste by digitalising their administrative processes, reducing general waste and managing waste flows, reducing transportation movement, making buildings

more sustainable by cutting space and installing LED, having vehicles alternative-fuelled, and implementing ISO 14001 to reduce CO2-emissions.

3.3 Data collection

The researcher collected qualitative data through 11 semi-structured interviews with issue buyers (8) and issue sellers (3), either face-to-face or online through Microsoft Teams. The 11 individual interviews took between 37 and 64 minutes, were recorded with the interviewee's permission and fully transcribed. The interview guide can be found in Appendix B.

A semi-structured interview approach was chosen to provide the researcher with a guideline to start the interview but continue with mostly open-ended questions to maintain flexibility and depth of information (Sekaran & Bougie, 2016; Gioia et al., 2013). Moreover, the researcher encouraged the interviewees to discuss additional topics they deemed interesting or value-adding to this research - the recognition that the interview questions must change with the progression of the research remains important to substantiate the flexibility of interpretive research (Gioia et al., 2013).

Besides interviewing the board of directors and CSR department (issue sellers) and the management team (issue buyers), the researcher decided to also invite middle managers. It is often these employees - the middle managers - that have their hands on 'the pulse of the organisation' and are closer to customers and other stakeholders (Dutton et al., 1997). Besides, research suggests that middle managers are key agents driving social issue selling, which makes it important to focus on the dynamics between middle-managerial positions, for example between the CSR manager and purchasing manager, and the way they interpret, translate and frame issues internally (Wickert & De Bakker, 2018). Therefore, the argument to both ask top as well as middle managers and employees is justified.

All these knowledgeable agents - people in the organisation that know what they are trying to do and can explain their thoughts, intentions, and actions - are at the centre of this research (Gioia et al., 2013). Semi-structured interviews hold both retrospective and real-time accounts by those people experiencing the phenomenon of theoretical interest (Gioia et al., 2013), i.e. the issue buyers within the case organisation. In such a way, the interview questions directly relate to the research questions, topic and the operational definitions of the theoretical concepts, in turn, positively influencing the validity of the data and the internal validity of the study.

Therefore, the interview guide drew upon the theoretical concept's operational definitions (see Chapter 2) to learn about this theoretical framework in practice. These definitions were translated into concrete questions to provide the researcher with valuable information about each concept (process of operationalization). For example, communication was operationally defined as the exchange of information by using a certain type of language and frequency, taking into account the issue buyer's perception of the message, therefore the interview questions relating to communication were (see Appendix B):

1. Can you describe who, to you, are the most important actors within the organisation that are involved in the development of its CSR policies and practices?
2. Could you describe the frequency of your communication with these actors on the topic of environmental CSR? What activities do you engage in when you meet?
3. How do you perceive this communication? (e.g. was it clear, what language was used)

Furthermore, asking respondents about their perception of the relational efforts by the issue seller and linking this to the creation of a mutual understanding and seeing how this would influence their CSR implementation was crucial to answering the research questions. The study operationalized this by asking "has [key factor] from this group of actors played a role in creating a mutual understanding of the CSR practices and policies?" and "what effect did [key factor] from this group have on your CSR implementation?" (see Appendix B).

Additionally, the study drew on documents, like the case organisation's CSR rapport (2022), which explains the current CSR mission, vision, policies and practices and goals. To the best of the researcher's knowledge, there are no specific CSR documents from previous years, which implies the importance to explore issue buying within this organisation, as they are in the early stages of developing and implementing CSR. Especially in this stage, the process of issue selling and buying becomes important to create a support base for the social issue within the organisation.

Besides, the researcher included their mother company's sustainability report (2022) to compare the CSR policies and practices. Moreover, documents regarding ISO certification from the KIWA, the European institution for testing, inspection and certification (TIC), are examined to examine the case organisations' sustainability efforts and validity.

By collecting data from different sources - i.e. literature, semi-structured interviews, internal documents, mother company documents, and KIWA documents - the study allows for data triangulation. Data triangulation is "collecting data from several sources and/or at different

time periods" (Sekaran & Bougie, 2016, p. 106). Triangulation allows the researcher to be more confident in a result of the use of different sources leading to the same results (Sekaran & Bougie, 2016).

3.4 Data analysis procedure

All interviews were transcribed and the documents coded. The data was analysed following the deductive analysis method (Azungah, 2018; Miles & Huberman, 1994; Pearse, 2019). First, a 'start list' was developed (see Appendix C). This list derived a priori codes from the conceptual framework, research questions and key concepts to create a provisional list of codes before the analysis of data (Azungah, 2018; Miles & Huberman, 1994) to define a structure of initial codes before a line-by-line review of the data (Bradley et al., 2007). It provides an initial focus to identify aspects of data that are directly related to the research questions (Azungah, 2018).

After drafting the start list, these codes were applied to the data to review, revisit and/or confirm that these codes appear in the data by matching examples, where it is possible to find "confirmed themes" (i.e. the start list codes) and "added themes" (i.e. new codes) (Pearse, 2019). Then, the data is further deductively analysed to develop clusters or themes of data (Azungah, 2018). Here, the researcher matched the dataset with the conceptual framework and research questions. The final list of codes can be found in Appendix D.

For analysing the collected data, qualitative data analysis software was used. A good and easy-to-understand software package is ATLAS.ti. This program is a "powerful workbench for the qualitative analysis of large bodies of textual, graphical, audio and video data" (ATLAS.ti, 2022). As this study is mainly focused on the transcripts of the interviews and the internal documents, it exists in large bodies of textual data. Therefore, its use is necessary for this research, to systematise the coding and subsequent data analysis.

3.5 Research ethics

Smith (2003) describes five principles for research ethics that will be applied in this study: intellectual property, multiple roles, informed-consent rules, confidentiality and privacy, and ethics resources. These principles were related to this study in the following manner:

First, intellectual property must be discussed frankly. This report's researcher is recognized as the author since she contributes substantially to the conceptualization, design, execution, analysis or interpretation of the research reported (Smith, 2003). All other sources

used in this study are properly referenced in APA 7th edition to avoid plagiarism and give credit to the legitimate authors.

Secondly, the researcher was conscious of multiple roles. This principle advises avoiding relationships that could reasonably impair professional performance or could exploit or harm others (Smith, 2003). During this study, the researcher posed as a researcher as well as a familiar face to the interviewees. Having two relationships is not necessarily unethical - as long as they are not reasonably expected to have adverse effects (Smith, 2003). It was however crucial to outline the nature and structure of the relationship between the interviewer and the interviewee before the interview began - i.e. researcher, therefore avoiding misunderstandings about the interview.

Another important principle for research ethics is to follow the informed-consent rules. A proper consent process ensures that individuals are voluntarily participating in the research with full knowledge of relevant benefits and risks (Smith, 2003). First, permission was asked to make a recording. No interviewee refused to participate in the recording. Also, reassurance was made that the participants held their freedom to withdraw from the study at any point in time. To avoid any bias, the purpose of the research was explained at the end of the interview, to eventually keep the transparency of the research goals clear.

Then, in research, it is important to respect confidentiality and privacy. Ensuring the anonymity of the interviewees builds trust and allows a higher probability of uncovering sensitive data (Wickert & De Bakker, 2018). Applying this principle in practice meant that the researcher discussed the limits of confidentiality with the interviewees, which entailed anonymising the interviewees and using only randomly assigned numbers to refer to the interviews. Eventually, the case organisation is anonymised as well to not disclose any confidential information.

Finally, the advice is to tap into ethics resources to avoid and resolve any ethical dilemmas that might occur. Researchers help themselves make ethical issues salient by reminding themselves of the basic underpinnings of research and professional ethics (Smith, 2003), which is why it was important to extensively and thoroughly discuss the topic of research ethics. Having performed research for writing this subchapter, the researcher gained knowledge about her ethical obligations and what resources were available.

Chapter 4 Findings

The findings suggest a new perspective on the social issue selling of environmental CSR that was yet to be realised in extant literature. The study found that the relationship between the issue buyer and the issue seller is defined by six key factors that aid in the creation of a mutual understanding of the CSR issue and affect the issue buyer's CSR implementation by smoothening, speeding up or hindering the process, taking into account the dimensions of embedded vs. peripheral and substantive vs. symbolic CSR.

Each subchapter will be structured to first address the issue buyer's perception of the key concept, to then use underlying rationales revealed by the data to explain its effect on the creation of a mutual understanding of the CSR issue and the CSR implementation. The interviewees will be assigned random numbers, for example, interviewee 1 is I1. The same principle holds for any documents, for example, case organisation's document 1 is D1.

4.1 Trust

This study describes *trust* as to whether the issue buyer relies on the issue sellers' actions in developing CSR practices and policies. Most employees are part of the case organisation for at least 5 years, with some employees being employed for more than a decade. Over time, as the relationship between the issue buyer and issue seller developed, trust grew. Therefore, trust has always been their foundation to comfortably confront challenges, resistance, and disputes and engage in celebrations, emotional proximity and confidence in one another. For everything discussed there, trust is found to be the enabler to gain a mutual understanding of the CSR issue in the first place. This research found the following rationales for the issue buyers' perception of trust (or lack thereof): laying a foundation for the relationship, the ability to overcome concern/scepticism and the motto 'no questions asked'.

Laying a foundation for the relationship

Trust seems to be at the heart of all interpersonal relationships at the case organisation. This claim is substantiated by almost every interviewee: "Every relationship you have - and it does not interest me whether it concerns CSR or profit or private - must be based on trust" (I2); "Eventually, trust determines everything within the organisation" (I8); "Eventually, I feel like it is the basis the work together. If there was no trust here, I would have gone somewhere else" (I3).

Besides, the issue buyers' perception of trust in the issue seller exposes the ability to get things done within the organisation. A good level of trust enables the issue sellers to set

targets and make people comply with them, without questioning every move: "[What does trust determine?] Everything. If there was no trust, we would need to gather every week to look each other in the eyes" (I2). Similarly, one interviewee pointed out that:

> I am not fighting every topic to say 'are you certain'?, so I have a certain level of trust that they thought it [CSR goals] through and that that is done well and that is what I will communicate. If I would not have it [trust], then I would have to do everything myself and that would seem crazy. (I3)

In turn, trust smoothens the issue buyers' as well as the issue sellers' implementation of CSR, since there is no resistance towards the organisation's CSR practices and policies. Besides, the CSR implementation can be run more efficiently, because there is no time lost in disputing these practices and policies. Within the case organisation and amongst its members, there is this certain level of perception of trust and confidence in the issue seller to set CSR things in motion:

> There is more action needed, but do I trust that the current things are set in motion? Yes. And do I trust that the issue sellers are doing what they can? Yes. Whether it is intrinsic or not… I do not even care. (I9)

Overcoming concern/scepticism

One of the greatest challenges as issue sellers is to overcome scepticism or concern about the social issue: "People need to grow with the movement, but are not always willing to" (I8). Sometimes, people resist, even to the point where it becomes best to postpone new CSR policies to get employees aboard (I6). Nevertheless, the issue buyers do not feel resistant towards the CSR policies and practices, but do express their concerns: "My fear is… does it not go from being 'CSR policies' to being a 'paper tiger'? It just becomes a check-list; we will only comply with it on paper…" (I11). Moreover, they even express scepticism about CSR: "I do not know if people will say 'we are doing it for the environment'... but… yeah right, I am questioning that" (I2), as well as:

> Look, you did not ask me whether we are achieving maximum results for it [environmental CSR]... we are at least achieving a result. But is it what we can expect from the effort we are putting into it? I doubt it. (I3)

These perceptions hint more towards a symbolic CSR implementation. However, a high level of trust can overcome this scepticism or concern. When the issue buyer correctly perceives the

issue seller's trust in them, it becomes a basis to create value within their relationship: "Nobody ever told me that I did a bad job; they trust me in what I do and how I do it" (I5); "Most importantly the issue sellers are seeing it [CSR] develop, obviously in the right direction, they just need to tell me if I am not doing a good job, then it is all fine by me" (I2). By providing this trust, the issue sellers create a mutual understanding of expectations about managing CSR with the issue buyers. Besides, in doing so, the issue buyers will be more likely to perceive the case organisation's CSR initiatives as genuine (substantive CSR).

When this mutual understanding is eventually established, trust plays an important role in keeping this understanding. A high level of trust creates a better mutual understanding of what both parties expect from each other within the process of CSR and smoothens the CSR implementation by providing a valuable starting point within the relationship. But a lack of trust indicates hindering the CSR implementation process; low levels of trust prolong the CSR implementation process by having to engage in new relation-building efforts to gain mutual trust again:

> If you ask someone whether they can or want to do something and they tell you yes… you just do not want to be disappointed. If they fail to do their job, that hurts your trust in them. (I6)

No questions asked

Overall, the issue buyers' perceived level of trust in the issue sellers is high enough for the issue buyers to fully rely on the issue sellers:

> Do I trust the issue sellers? I think I could not do a better job since it is not my core business. In that sense, I do trust them because they are working on it [CSR] with true dedication. (...). I trust that they are moving us in the right direction. (I3)

Therefore, it becomes clear that the issue sellers are creating a movement towards having more CSR policies and practices integrated into their strategy and daily operations (towards embedded CSR), which the issue buyers fully trust and support (interviewees 1, 2, 3, 4, 5, 7, 9, 11): "The implementation of CSR… eventually the issue sellers lead that process. They have to be critical and we need to carry it out" (I2). The issue sellers realise that within this process, they can only "facilitate, develop, communicate and listen; that is critical" (I10). Eventually, the issue buyers' perception of trust smoothens and speeds up the CSR implementation, because: "I just know when we agree on something, it will be done right." (I5).

4.2 Communication

This study describes *communication* as the exchange of information by using a certain type of language and frequency, taking into account the issue buyer's perception of the message. Central means of communication in distributing the case organisation's CSR practices and policies are the monthly newsletter (I5), frequent written (e-mail) and verbal (face-to-face) communication (I6). Mover, key stakeholders such as the MT (issue buyers) together with the board of directors and CSR department (issue sellers) engage in a monthly meeting where CSR is most often addressed. Additionally, the issue sellers use issue crafting to sell the CSR issue. This research found the following rationales for the issue buyers' perception of communication (or lack thereof): updating the status quo, having a clear picture and direction in mind, talking the talk and the need for a shift in communication from top-down to bottom-up.

Updating the status quo

Formal tools aiding CSR implementation include the case organisation's CSR report (D1, 2022), their mother company's sustainability report (D2, 2021) and ISO norms (KIWA, 2022a; KIWA, 2022b). The case organisation's CSR report is based on its mother company's sustainability report. In this, certain goals surrounding sustainability are written down for internal as well as external actors to read. For example, waste management is addressed, where the aim is to gain insights into and reduce their waste, reduce 50% of their office paper and have 98% of their billing system digitalised (D1, 2022). These goals seem to present a clear direction, but the issue buyers perceive this differently:

> Goals are formulated… but more like okay, here we have some points to achieve in 2025 and 2030. Most of them are not tangible. (...). I would have liked to see more hard numbers… those come slowly. (I2)

Consequently, the lack of communication about tangible CSR practices and policies evolved into uncertainty about CSR's direction and future within the case organisation, hinting towards more peripheral CSR. The issue buyers wondered where they are at now and where they are going with CSR: "I think everybody wants to… but just does not know how" (I6). This created the need for verbal communication that provides the issue buyers with an update more frequently on the status quo to create a better understanding of the issue of CSR. One interviewee summarised this as followed:

> In the end, it is this group of people [issue sellers] that gets the assignment and

implements it [CSR] piece by piece (...). They will need to engage the management team in CSR because they manage all these people [workforce]. If they [MT] do not know, then you will never translate it completely to the work floor. I can set up a communication schedule and send some mails… hang a pamphlet… yes, it is a must and we have in-line, top-down communication, but then the top of the organisation needs to know what it is dealing with [considering CSR]. (I3)

Ultimately, this communication will speed up the issue buyer's CSR implementation by providing more clarity and direction: "I think the moment we find more clarity, it [CSR] becomes easier to understand and therefore, to accept." (I7).

Shifting top-down to bottom-up

Top-down authority finds itself two-fold in this case: from the mother company to the case organisation's board of directors and from this board of directors to the rest of the organisation. The issue sellers engage in issue crafting to be able to sell the message: "We are the communication layer in between [mother and case organisation], you sell it, you wrap it again…" (I8). However, the issue buyers perceive this differently:

Ultimately, there is communication loss. It goes from there [mother company], to here [issue sellers]… they have 50.000 questions and the issue sellers need to

distribute them all [within case organisation] and then the answers go back there [mother company] and so it goes. (I3)

As far as distributing the CSR message inside the organisation themselves, issue buyers perceive this as almost impossible: "I can write down goals, but then it does not become vivid within the organisation… Yeah, why would a low-level employee determine the direction?" (I6). Their perceived lack of authority hinders their CSR implementation by restraining them from trying to engage in the issue. On the other hand, for some of the issue buyers, the underlying reason for this is very clear: "If you are not directly responsible for the turnover and you are employed with a different task… then you do not see the whole picture" (I3). This points to the difference in mutual understanding, depending on the issue buyer's closeness to the issue seller: "It depends how close you are to the fire…" (I9) or distance to the issue seller: "I would not know to whom I would have to report my CSR idea, can we do something with that? Who is in charge?" (I4).

In sum, the issue buyers perceive the current communication as top-down and would like to see a shift to bottom-up. In doing so, bottom-up communication would create a better

mutual understanding of the CSR issue by empowering people 'from down the ranks' and igniting their personal willingness to engage in CSR and successfully implement it.

Talk the talk

When the issue seller's communication clearly conveys the CSR message, issue buyers sometimes even enjoy the talk about the concept within the organisation:

> You have to do it [CSR] together. You have to stand behind the idea, so if the communication becomes clear then everybody understands why it is a must.
> Eventually, that is what even makes it fun. (I4)

Issue buyers point out that it is crucial to keep the conversation about CSR going. The organisation needs to talk the talk about CSR. In doing so, people engage in idea generation and are able to share mental frameworks with other issue buyers and even with issue sellers. Only then, a mutual understanding of the CSR issue is established. When communication about CSR becomes limited from time to time due to shifting priorities, this becomes critical to the issue buyers' implementation of CSR: "If there is no communication, it [CSR] would also not have been implemented and we would see no results" (I3). Therefore the question arose: can we discuss CSR some more?

> I think I am up-to-speed regarding CSR, but it is not alive from within, because it is hardly discussed with me… you should make CSR an agenda point in every meeting discussing the status quo, the direction, more ideas… What else can we do to make it work? (I1)

However, from the CSR report (D1, 2022), it seems like the issue sellers are already willing to change their communication towards a more "active communication" (p. 5).

Nevertheless, whilst communication is key in the process of issue selling, from the issue sellers' point-of-view, it is also the most complex factor to engage in: "In my opinion, you can never communicate well enough and you will also never do it well" (I8). This is substantiated by the employee-satisfaction investigation from last year, where the outcome showed that communication is a crucial point of improvement (I8 & I10). The complexity is found in the use of language, frequency and how issue buyers receive the message. As Sonenshein (2006) and Wickert and De Bakker (2018) pointed out, issue crafting is central to an issue seller's ability to communicate and interact with the issue buyer. In practice, this is also used as the issue sellers point out to communicate in a way that conveys the CSR message as 'theirs' (i.e.

case organisation's CSR mission) and in a language that they assess best fitting to the workforce (I8).

<div align="center">4.3 Empathy</div>

This study describes *empathy* as the issue buyer's ability to perceive the feelings of other people and as a cognitive-affective experience that varies with the situation the issue buyer and the issue seller find themselves in. Of all relational factors perceived, empathy seems the one relational factor that most issue buyers felt very differently about. Eventually, the perception of empathy was difficult to determine. However, this research found the following rationale for the issue buyers' perception of empathy: external pressures, intrinsic motivation to engage in CSR and setting an example as an issue seller.

External pressures

Amongst the issue buyers as well as the issue sellers, a consensus is found that they are dealing with external pressures: "I think many organisations are feeling this pressure… the pressure of their external environment" (I4).

The CSR report mentions legislative pressure (D1): "As a business, we would like to contribute towards the achievement of national climate goals" (2022), referring to the Dutch government. The issue buyers realise this pressure and are able to feel empathy for the issue sellers tasked to deal with these pressures: "Certain policies are developed in Brussels, those are translated into 'The Hague policies' and then the big companies must apply these to their businesses" (I2). Besides, to address international legislation such as the Paris Agreement, the case organisation achieved an ISO 14001 certificate for environmental management systems and an ISO 9001 certificate for quality management systems, which addresses "that your organisational processes comply with the international norms" (KIWA, 2022b, p. 1).

Additionally, there is a growing public awareness of the CSR issue that translates itself into external pressures to consider: "The external pressure is twofold: on the one hand you have societal pressures, and on the other hand you have the pressure from your customers" (I3). However, most issue buyers do not feel this pressure as crippling, but experience it as an extra push to move forward with CSR: "I think it is pretty healthy that the issues sellers of an organisation feel a certain level of pressure from society to comply to its CSR norms… when you do not, your business will suffer" (I9). Therefore, the ability of the issue buyers to emphasise with the issue sellers and see what pressures they are facing enhances the creation of a mutual understanding of the CSR issue.

Intrinsic motivation to engage in CSR

Within this situation, where organisational members are tasked to deal with these external pressures, the issue buyers use perspective taking to help understand the issue's preferences, values and needs to adopt their viewpoints. Here, the issue buyers perceive the issue sellers' intrinsic motivation to develop and implement CSR practices and policies. This helps to determine whether they perceive the CSR implementation as substantive (i.e. 'doing the right thing') or symbolic (i.e. strategic benefits).

Amongst the issue buyers, there is no clear consensus on whether the issue sellers engage in CSR as to normative (substantive CSR) or instrumental (symbolic CSR) reasons: "You can just see, they [issue sellers] really want to do something about it [CSR], because they feel like it is important" (I6). On the other hand:

> You are talking about intrinsic motivation now, right? Opposed to external pressure? I feel like the external pressures play a bigger role than their intrinsic motivation, because it all revolves around the cost factors we need to deal with. (I3)

And,

> It is not a personal mission [of the issue sellers]. Is it their job, yes or no, that is the question, but it is not their personal mission to turn this into a super green, super CSR-driven business. (...) We will comply with it [CSR], but we absolutely do not move beyond that. (I9).

However, eventually, it shows that these issue buyers' level of empathy for the issue sellers does not lower when the issue sellers' motivation does not seem to be intrinsic: "I do not really care. For me it is just a task that needs to be done… whether it is intrinsic or not, it just needs to happen" (I3); "Whether it is their [issue sellers'] intrinsic motivation or not… I do not even think that is important" (I9). And eventually, "they [issue sellers] get people involved in their organisation and that is their task" (I9), so the issue sellers do have the means to have the issue buyers successfully engage in CSR.

Setting an example as an issue seller

What the issue buyers perceive as more important than intrinsic motivation is the issue sellers' behaviour to set an example for the rest of the case organisation. Some argue that seeing other people engage in CSR practices, such as following a CSR-related course, creates a snowball effect: "It becomes part of the normal culture to look at your peers and think 'oh, maybe I should get started as well?'" (I2).

However, when the issue buyers do not perceive the right example from the issue sellers, this negatively influences their mutual understanding of the CSR issue:

> If the issue sellers do not deem it [CSR] important, why would the rest do it? For example, reporting incidents; incidents happen more often amongst employees and that needs to be reported. However, when the issue sellers do not value that, then the people below their ranks will also not value it, so why would they report it? (I6)

When the correct example is not perceived, it becomes harder for the issue buyers to understand the relevance to engage in CSR. Nevertheless, the case organisation's culture is built in such a way that it can translate meaning amongst its members. It is described as a family culture, where there is little official hierarchy (I7), the lines of communication are compact which allows for quick and efficient communication (I6) and there is a no-nonsense culture (I3). This contributes towards the issue buyers' ability to review the importance of engaging in CSR, turning it into determination to do so: "We want to, or at least, we will comply with it [CSR]. Whether we want it or not, we are simply going to do it" (I9); "That is just the '[case organisation name]-way'; they [issue sellers] rely on us to do a good job" (I5); "We are going to do it, for sure, without any problems. We did not become this big without a reason" (I8).

4.4 Collaboration

This study describes *collaboration* as the interaction between members of the organisation to deal with or find solutions for CSR-related topics or problems, characterised by positive or negative experiences. The long membership of the employees as discussed in 4.1 and the organisation's culture as discussed above contributes to effective collaboration amongst the organisational members. This research found the following rationale for the issue buyers' perception of collaboration: alignment of mental frameworks towards CSR.

Alignment of mental frameworks towards CSR

Collaboration is found throughout the case organisation, whether the collaboration is meant to address CSR or not, people feel comfortable working together on projects:

> The advantage of having business unit managers is that they just take up the task together and make it work. They know when to engage us [issue sellers] and when they do not have to. (...). Eventually, we only encourage that; CSR allows for more communication and the need to pay attention to what you are bringing to the table. But

people take that on themselves and create a team. That is what always happens and they know where to find the right people when they cannot figure it out. (I8).

Whenever an issue seller sets out a task, the issue buyers will create their own bilateral collaborations between the departments involved. For example, a team consisting of members from logistics- and e-commerce business units are tasked with exploring the options to use reusable crates to ship products in, which the customers can then return, all to reduce packaging waste. Another example of collaboration is between the members of the back office and finance business unit, where these employees are mandated to spend days at the other unit to look for process improvements: "Some business units have shared interfaces, which you can have people talk about; 'Yeah, I am annoyed with this', 'yeah, me too', 'why do we not think of another way'?'" (I11).

Moreover, the case organisation regularly employs interns to take up CSR projects, for example, last year such projects included the exploration of digitalisation software to aid the change to a paperless office and mapping the CSR starting point for KPIs.

One of the most important collaborations is seen in the case organisation's internal audit team. To keep the two ISO certificates, organisations are obliged to successfully pass external audits (KIWA, 2022a). To be prepared for these external audits, the case organisation instated an internal audit team that "audits our systems, our processes. (...). We check whether we are colouring within the lines" (I10). The issue sellers are delighted to see that within this type of collaboration, people are actually engaged in the CSR implementation:

> We had an external audit and you will start to walk around the headquarters…. For half a year, you have been preparing for this moment, but yeah, you will never know what other people will tell the auditor. During our tour in the warehouse, we came across this woman that was working… and she explained everything; why she picked this box and not a bigger one because then she needed less packaging material… I thought to myself: amazing! (I6)

By looking at these examples, collaboration aids in the creation of a mutual understanding of the CSR issue by being able to share viewpoints with other issue buyers as well as issue sellers. By setting up teams to deal with certain issues, members become creative and engage in work floor idea generation. This speeds up and smoothens the CSR implementation process, as a larger support base for the CSR issue is created, which leads to an easier translation of CSR

policies to practices: "When things appear, we schedule a meeting and from the start, there is action; a plan is set out, there is a support base… that is great" (I6).

<div align="center">4.5 Inclusion</div>

This study describes *inclusion* as an issue seller asking the issue buyer to engage in the organisation's implementation of CSR practices and policies. Inclusion is a relational factor that is deemed very important. This research found the following rationale for the issue buyers' perception of inclusion: the sense of being valued and sharing responsibility in CSR.

Sense of being valued

Whenever the issue buyers perceive that they are included in the process of CSR implementation, it leads to a sense of being valued by the issue seller: "I mean… if you make a CSR report and it gets put on the shelf… that did not happen. If you see that the issue sellers take notice and read it, you feel heard" (I6). The issue buyers express their feeling as being listened to and cared for whenever the issue sellers try to include them in either development, implementation or discussion revolving around CSR.

Whenever the issue sellers fails to give the issue buyers a sense of being valued, the issue buyers' engagement with the CSR issue is negatively affected: "That inclusion is very important, but you have to give people the feeling that their idea is valued, that it is looked at… why else would you ask them to engage [in CSR]?" (I6). If inclusion is requested of the issue buyers, it is, therefore, critical to follow up on the request: "People need to feel free enough to move comfortably in this space [of CSR]: have ideas to listen to… often people come with really great ideas!" (I10). Otherwise, the issue buyers' willingness to present ideas will cease since they would feel ignored, which hinders the CSR implementation.

Sharing responsibility in CSR

In trying to smoothen and speed up the CSR implementation process, the issue sellers are actively asking for the issue buyers' commitment towards the cause: *"Commitment is asked of you. It is like, hey, how are we dealing with this, help to think this through"* (I9).

However, some issue buyers also emphasise the fact that not everybody will be willing to be included:

> You also have these people that are just doing their job, working their 9 to 5 and are going home, that is it. Whatever you ask of them, they will always just do it…

eventually, they will not think with you [about CSR] (I10).

Or that they even need some financial incentive to feel like being included in the CSR issue:

> What if they had the choice between using paper or not and an employee is awarded 20 euros extra salary when he does not use paper… he is going to sell that to his customers saying things like, 'think about the trees!'. But if he has nothing to gain, as an issue seller you would need a really convincing story to say like yeah, we are going to do it; or you could just also force it upon them. (I1)

But eventually, "you just need all types of people. If these [9-to-5] people are not there, the work is not picked up. Every layer in the organisation matters, otherwise there is just no organisation" (I7); "you need to create this feeling of 'being in it together' and when not everybody is included, then the message is not spread throughout the organisation carried out and it [CSR implementation] is just able" (I4). Therefore, this total inclusion allows for a full mutual understanding of the CSR issue organisation-wide.

4.6 Awareness

By asking what additional factors the issue buyers perceived to be important, one new factor was discovered: awareness. As a new factor, this key factor is yet to be defined. Therefore, this study will describe *awareness* as the issue buyer's state of knowing and being informed of the issue of environmental CSR. This research found the following rationale for the issue buyers' perception of awareness: personal and company awareness of CSR.

Personal awareness of CSR

Outside their workplace, more and more employees are growing aware of the consequences of climate change. It has translated into their personal lives, for example, they are now dealing with rising fuel and gas prices (I2, I10), and are thinking about alternative ways of transport as opposed to flying (I4). The issue buyer's intrinsic motivation to engage in CSR is triggered by their awareness of its importance: "Whatever I can do to help, I will. (...). Certainly for the future… for the kids, you know?" (I4).

> Part of the issue buyers translate this awareness of CSR in their personal lives into awareness of CSR in their workplace:

> It just comes down to this intrinsic motivation, that is why I understand why I am doing it [CSR]. It is not like I do it just because I am obliged to do it, eventually, I realise that it is a must-have, instead of a nice-to-have. (I3)

Besides, the issue buyers feel like they are also responsible to "radiate that [CSR] energy" (I5) due to their top-tier function within the organisation: "I just think it is important for me to do from this function, also to find ways to make the younger generation aware" (I7). In that sense, they feel a certain intrinsic motivation to do their jobs right so they pick up a certain responsibility or task regarding CSR from their own awareness of the issue.

By having this awareness, the issue sellers are left with an easier task to create a mutual understanding: the issue buyers are already aware of CSR's importance and do not need extra convincing through relational efforts. Eventually, the issue buyers having this personal awareness has a positive effect on CSR implementation: "It creates the cooperation of the people to implement certain measures" (I2).

Company's awareness of CSR

By establishing a CSR department in early 2019, the case organisation started to actively engage in the reporting and managing process of CSR development and implementation. By hiring more CSR employees this year to gather data and manage environmental KPIs, the department is actually growing and the organisation starts showing signs of embedded CSR. The company's engagement in CSR, by formulating a CSR strategy and having some policies translated into practices, is showing, which wears off positively on the employees. Nevertheless, sending this message of CSR importance to the rest of the organisation and creating awareness is difficult, as the question remains: "What is the real reason you know… why?" (I4).

The issue sellers are tasked to create this mutual understanding of the importance of CSR and are doing so by exploiting their relationship with the issue buyer through all the relational factors as described previously. Making issue buyers aware of the issue sellers' reasons for engaging in a particular CSR initiative extends the issue buyers' commitment towards CSR. The issue buyers' growing awareness that their organisation is already engaged in CSR helps to see that the issue sellers integrate some of their strategy's CSR policies into their routines and operations (embedded CSR). For example, instituting CSR policies that every new lease car should be plug-in hybrid or electric: "I noticed that in terms of choice, it was easier than before: if you had opted for electric driving, it was more supported than before" (I4). This leads to smoothening and speeding up the CSR implementation process, as more commitment is attributed to the CSR implementation.

In the end, the issue buyers do understand that, eventually, they will be tasked to make their workforce aware of CSR: "We want to achieve a certain CSR goal, with every member, with the engagement of the people. Because they want to, not because it is a 'must'" (I2). By having personal awareness of the CSR issue and perceiving the company's awareness of the CSR issue, the issue buyers serve as a foundation to successfully implement CSR: "I mean, it [CSR] must be in your DNA, to the extent that you do not even need to think twice about engage in it; you just do it" (I5). Interviewee 11 summarises this key factor and its effect on being aware of the importance of the CSR implementation: "At the moment, it [CSR] is what society is dealing with, you have to tag along. Not just as an employee, but also as a human being".

4.7 Summary: The relationship between issue buyer and issue seller

Eventually, this study found evidence that all relational efforts, plus the additional factor of creating awareness, as perceived by the issue buyers affect the creation of a mutual understanding of the CSR issue and the implementation of CSR in their own way. The interviewees provided some useful insights to summarise how they perceive their relationship with the issue sellers, such as interviewee 1 that feels "when everybody is included, you can start to improve it [CSR] and speed up the process, which results in a positive effect on the organisation". But also interviewees 5, 9 and 11 discussed their perceptions:

> Yeah, I think that [creation of mutual understanding] is very important because then you become a better organisation… and as colleagues, you look at each other, instead of continuously losing communication… for me that is CSR. (I5)

And,

> Obviously, I can say 'it is very important guys!', but you need to find a way that you trigger someone into seeing for themselves that it [CSR] is important. That certainly depends on each category of employee, since everybody plays their own part in the organisation. So on the one hand, you have the issue sellers, but on the other hand, you have the issue buyers: we need to play together very well. (I11)

To conclude,

> I feel like, whatever it is that you are trying to implement, now it is CSR… that it is done more successfully when you have a positive relationship with your superior and/or other colleagues. The better the relationship, the more motivated you are to do certain things. (I9)

Table 1 provides a clear overview of the issue buyers' perception of the relational efforts by the issue seller and their effect on the creation of a mutual understanding of the CSR issue and CSR. Besides, a final model of the findings has now been substantiated (see Appendix E).

Table 1

Summary list of key concepts and their influence

Key factor	Effect creation of mutual understanding	Effect on CSR implementation
Trust	**Trust**	**Trust**
Laying a foundation for the relationship	Is the enabler to gaining mutual understanding of the CSR issue	Smoothens due to little resistance; Efficiency because no time lost in disputing CSR
Overcoming concern/scepticism	Creates a mutual understanding of expectations about managing CSR	Moves symbolic to substantive CSR implementation
No questions asked	Makes issue buyers fully rely on the issue sellers	Enables movement towards embedded CSR
Communication	**Communication**	**Communication**
Updating the status quo	Serves as the critical factor to provide future CSR direction	Speeds up CSR implementation by providing more clarity and direction
Shifting top-down to bottom-up	From bottom-up empowers people	Ignites personal willingness to engage in CSR
Talk the talk	Enables to share mental frameworks	Is critical to successfully implement CSR
Empathy	**Empathy**	**Empathy**
External pressures	Allows to understand what the organization is dealing with	Allows for the creation of the CSR issue in the first place
Intrinsic motivation to engage in CSR	Determines perception of the issue sellers' intrinsic motivation	Helps to perceive CSR implementation as substantive or symbolic
Setting an example as an issue seller	Creates a snowball effect to engage in CSR	Ignites determination to implement CSR
Collaboration	**Collaboration**	**Collaboration**
Alignment of mental frameworks towards CSR	Aids to share viewpoints to create a larger support base for CSR issue	Engages people in CSR implementation
Inclusion	**Inclusion**	**Inclusion**
Sense of being valued	Translates to feeling listened to and cared for	Increases the willingness to present CSR ideas
Sharing responsibility in CSR	Allows for a full mutual understanding of the CSR issue organization-wide	Smooths and speeds up the CSR implementation
Awareness	**Awareness**	**Awareness**
Personal awareness	Triggers issue buyer's intrinsic motivation to engage in CSR	Creates the cooperation of issue buyers to implement CSR
Company's awareness of CSR	Extends the issue buyer's commitment to CSR	Helps issue buyers to see embedded CSR within the organisation

Chapter 5 Discussion and conclusions

This chapter will provide a conclusion in which the research questions is answered. Besides, the theoretical and practical contributions, as well as the limitations and ideas for future research, will be discussed.

<u>5.1 Conclusion</u>

The research questions of this study are '*how does the issue buyer perceive the relational efforts by the issue seller to create a mutual understanding of the CSR issue?*' and '*how does the issue buyer's perception of the relational efforts by the issue seller affect the issue buyer's CSR implementation?*'.

To answer the first question, relational key efforts found are trust, communication, collaboration, empathy and inclusion. The issue buyer perceives these relational efforts as either present, therefore aiding in the creation of a mutual understanding or lacking, therefore negatively affecting the issue seller's ability to create a mutual understanding. Each factor holds its own power of influence within its presence or absence as perceived by the issue buyer. As seen, Table 1 above summarises the rationales behind these perceptions and their effects.

Besides, collected data through interviews reveal an additional factor that the issue buyer perceives as important: awareness. Having personal awareness or seeing organisational awareness of CSR influences the creation of a mutual understanding by triggering the issue buyer's intrinsic motivation to engage in CSR as well as extending the issue buyer's commitment to CSR. Moreover, this awareness influences CSR implementation through the creation of the issue buyer's cooperation towards the process and helping the issue buyer to spot embedded CSR within the organisation, which is difficult (Chen et al., 2021).

To answer the second question, the study finds that the key factors affect the issue buyer's CSR implementation, where they can either smoothen, speed up or hinder the implementation process. This study moves beyond the different studies on CSR implementation (e.g. Aguinis & Glavas, 2013; Diona & Sirsly, 2016) in finding that, within the issue selling process, some relational efforts allow implementation of CSR to move from peripheral to embedded CSR or from symbolic to substantive CSR, which can be perceived as a successful implementation.

Finally, this study concludes that the issue buyer's perception of the relational efforts by the issue seller greatly impacts the issue selling process. How the issue buyer perceives those relational efforts can clarify whether the issue selling attempt can be seen as successful. Either through the creation of a mutual understanding of the CSR issue, and/or whether the

CSR implementation is positively affected by the issue seller's efforts. In a way, Sonenshein et al (2014) explained that self-evaluations of the issue seller matters, but this study proves that the self-perceptions of the issue buyer matters too. This is important because it emphasizes the importance of both the issue buyer as well as the issue seller. In doing so, this study follows up on Wickert and De Bakker (2018)'s claim that issue selling is indeed a process to be seen as a relational endeavour, where both parties play an important role.

Taken together, the findings suggest social issue selling regarding environmental CSR is a change process, to be seen as a relational endeavour influenced by the issue buyer's perception of relational efforts by the issue seller, affecting their CSR implementation.

5.2 Theoretical contributions

This study's findings contribute to the current academic literature on issue selling in various ways. First, by integrating theories from the organisational change, issue selling, relational and CSR literature, this study suggests five relational and one additional factor that influences the creation of a mutual understanding of the CSR issue and CSR implementation. This addresses Wickert et al. (2021)'s call for future research to contribute more substantially to broader societal concerns, such as CSR. In addition, this study's insights about the key factors of relationship-building efforts within the issue selling process connect the dots within and across the management, organisational and CSR literature, as the ultimate rationale was to achieve successful CSR implementation within the organisation. A preliminary guideline is drafted on how issue sellers must build relationships with the issue buyer but should be further explored to solve the puzzle revolving around the social issue selling process of CSR.

Secondly, this study's insights filled an important gap in the (social) issue selling literature, since there was little emphasis on the interactions between issue sellers and potential buyers in the issue selling process when attempting to sell and implement CSR (Wickert & De Bakker, 2018) and even lesser emphasis on the issue buyer within the issue selling process. An understanding of the key factors of relationship-building efforts within the issue selling process will therefore allow for focused and theory-driven future research as this study's insights have created a fruitful avenue for more research into the buying side of issue selling, which is currently underdeveloped.

Third, in line with empirical evidence on social issue selling as a relational endeavour (e.g. Wickert & De Bakker, 2018), this study argues that the relationship between the issue buyer and the issue sellers is at the heart of the social issue selling process within an organisation, contrasting other studies that focused on self-perception of the issue seller (e.g.

Sonenshein et al., 2014) or the issue seller's language (Mayer et al., 2019). In doing so, this study sheds light on a new focus in research around issue selling: to look at both the issue buyer as well as the issue seller.

Finally, the focus of this study on the issue buyer's perception of the relational efforts by the issue seller highlights the importance of including the issue buyer as a substantially involved party in the issue selling process. In highlighting the issue buyer perceptions, this study becomes relevant in understanding how social issues within an organisation gain traction and can be sold successfully.

5.3 Practical implications

This study's findings help explain why it is crucial to build relationships between the issue buyer and the issue seller in the process of selling social issues but also present particular areas of focus within relationship-building efforts. Based on the issue buyer's perception of the five relational efforts by the issue seller (trust, communication, collaboration, empathy and inclusion), the study describes how these factors influence the creation of a mutual understanding of the CSR issue and the CSR implementation. With this knowledge, managers tasked with selling certain issues gain insights on what to focus on whenever engaging in relationship-building efforts with the issue buyer to successfully sell those issues. For example, when CSR managers are having difficulties aligning mental frameworks towards CSR, this study suggests focusing on collaborations revolving around CSR to aid the issue buyer in sharing viewpoints with other issue buyers or even issue sellers to eventually create a larger support base to get people engaged in CSR implementation. In doing so, this study presents the issue seller with guidelines from the issue buyer's perception on how to deal with specific challenges they could be facing.

Furthermore, by exploring the issue buyer's side of social issue selling and how these CSR issues are perceived and implemented, the issue seller gains new insights into how to overcome resistance, challenges and barriers within the organisation. Research suggests that CSR managers frequently struggle to promote their social or environmental objectives internally (Wickert & De Bakker, 2018). Haack et al (2012) found that the work of CSR supporters often resulted in scepticism and even fierce opposition from their colleagues. With this study's findings, for example, a top manager tasked with incorporating CSR into day-to-day activities and getting middle management and lower-level employees aboard is now advised to look at how they can establish a relationship with the issue buyer to overcome opposition. Particularly focusing on the creation of trust between both parties aids to create a

mutual understanding of the expectations about managing CSR and can move symbolic to substantive CSR implementation. In turn, this helps to overcome concern or scepticism about the CSR issue.

Besides, this study discovered that the issue buyer's level of personal as well as organisational awareness of CSR is also important to consider. CSR managers or other employees tasked with selling CSR within the organisation can use this study's knowledge to enhance their company's awareness of CSR issues and show their employees that activities of embedded CSR within the organisation occur. Whilst personal awareness of the CSR issue triggers the issue buyer's intrinsic motivation to engage in CSR, the company's awareness of CSR extends the issue buyer's commitment to CSR, which is important to finally reach successful implementation.

Eventually, realising how mutual understanding can be created between the issue buyer and seller is key to improving CSR implementation and, ultimately, tackling societal challenges. Therefore, all employees labelled - by themselves or by others - as issue sellers must be aware of the relational building efforts as well as the level of awareness of their issue buyer and organisation to aid in the creation of a mutual understanding of the CSR issue as well as the influence on CSR implementation.

5.4 Limitations and directions for future research

This study, like any other, has its own limitations and presents new questions for scholars to further address in subsequent research. First, the study is performed in the context of a Dutch wholesaler for the construction industry. This limits the generalisability of the results as it might be less applicable to other (international) companies with different characteristics. Nevertheless, the fact that knowledge cannot be formally generalised does not exclude it from contributing to the collective process of knowledge accumulation in a field or society (Flyvbjerg, 2006). Therefore, this study was careful in assuring reliability by clearly depicting how the data was collected and analysed, and with what reasoning, allowing reproductivity (Yan, 2003). Future scholars should expand on the six key factors identified in this study and explore new ones in different research settings. For example, taking into account industry sector, firm size, and company culture, whether the issue buyer's personality traits have an influential impact, or looking at the issue buyer's education, seniority and time employed at the organisation. This is important to validate this study's findings through hypothesis testing (Donia & Sirsly, 2016).

Moreover, the study specifically focused on the social issue selling process of the issue of environmental CSR. It remains unclear whether these findings can be applied to other social issues. In addition, this study was limited in its capability to draw on established key theoretical constructs due to the limited empirical work on the issue buyer's side of the issue selling process within the literature on issue selling. As a result, this study developed key concepts based on extant management, organisational and CSR literature. To allow robustness of the findings, future research should aim to replicate the study using slightly different measures for the theoretical constructs, for example through a quantitative study.

Besides, the case organisation is currently in the early development stages of creating and rolling out CSR practices and policies organisation-wide. This indicates specific boundaries in which this study's conclusions are seen as an evaluation of the issue buyer's perception of the relational efforts at a single point in time within the development and implementation of CSR practices and policies. This study follows Sonenshein et al. (2014)'s call for more longitudinal research within the issue selling process. In doing so, future scholars should unpack the extent to which these relational efforts change whenever the development stage of CSR within an organisation changes. For example, how does the issue buyer's perception of the relational efforts by the issue seller change over time and how does that affect the CSR implementation? This is important to be able to map how social issues within an organisation gain traction *over time* and to potentially be able to predict where most bottlenecks are found within the implementation of CSR in the long run.

Lastly, considering directions for future research, the additional discovery of the factor of awareness poses an interesting avenue for research on the generation of social issues from different contexts. Sonenshein et al. (2014) have already begun to explore this topic to find that self-evaluations in the issue selling process are generated from multiple contexts. Future research should explore the concept of awareness and what role personal or company context plays in the part where issues are being discovered and presented by organisational members. This is important because it would help to map how issues come to life in the first place and start appearing in an organisational context and how the personal context of either the issue buyer or the issue seller influences this.

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Appendices

Appendix A

Conceptual Model

Issue seller	Relational efforts to create mutual understanding of CSR issue	Issue buyer
	Trust	
	Communication	
	Empathy	
	Collaboration	
	Inclusion	

CSR implementation

Embedded vs. Peripheral CSR

Substantive vs. Symbolic CSR
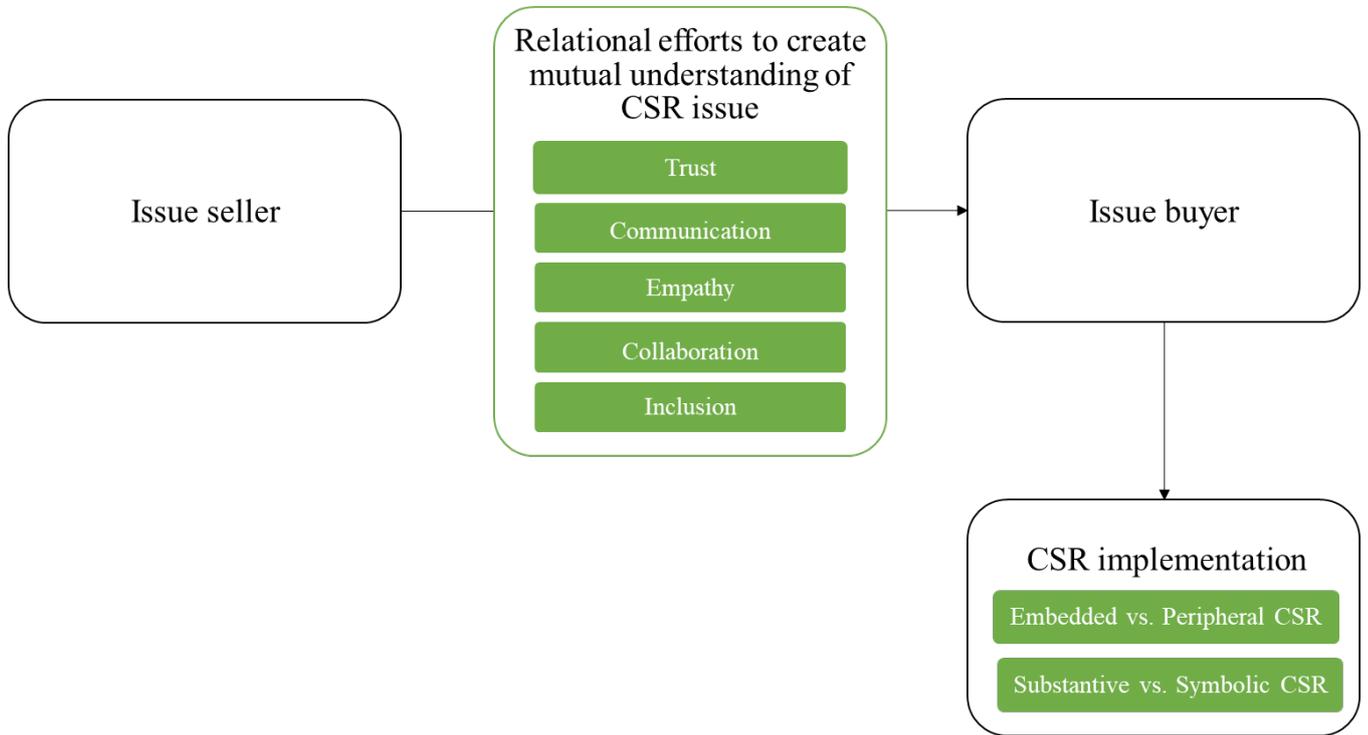
Appendix B

Interview guide

Note: the interview questions are here translated in English for reproducibility of the study, but were originally asked in Dutch.

Opening questions

1. Could you tell me what your role/function is?
2. For how long have you had this function?
3. Please describe the most important tasks that you are involved in.
    a. Could you provide examples of these tasks in relation to environmental CSR?

CSR

Embedded CSR

1. Could you describe your organisation's CSR mission?
2. Do you think this CSR mission and its goals have been integrated in your organisation's strategy? If so, why? Could you provide clear examples?
3. Do you think this environmental CSR mission is integrated in the routines and day-to-day activities within your organisation? Please give concrete examples where this can be seen.

Substantive vs. symbolic CSR

4. What do you believe your organisation's issue sellers' motivations are for participating in environmental CSR? For example, because they think it is "the right thing to do" or because it brings strategic benefits such as a competitive advantage or better reputation?

Relational perspective

Communication

1. Can you please explain how you were first informed about the CSR practices and policies that your organisation wants to implement? By whom?
    a. And specifically concerning environmental CSR? By whom?
2. Can you describe who, to you, are the most important actors within your organisation that are involved in the development of your organisation's CSR policies and practices?

     a. Could you describe the frequency of your communication with these actors on the topic of environmental CSR? What activities do you engage in when you meet? Please provide concrete examples.

     b. How do you perceive this communication? (e.g. was it clear, what language was used)

3. Has communication from this group of actors played a role in creating a mutual understanding of the CSR policies and practices?

     a. What affect did communication from this group of actors have on your CSR implementation?

Trust

4. Could you describe whether you rely on **this group of people's** actions in developing the CSR practices and policies? Could you provide clear examples of why?

5. Has trust in this group of actors played a role in creating a mutual understanding of the CSR policies and practices?

     a. What affect did trust in this group of actors have on your CSR implementation?

Empathy

6. What pressures do you believe your organisation is facing regarding Environmental CSR?

     a. Do you believe that **this group of people** are doing everything they can regarding environmental CSR to deal with these pressures? If so, why?

7. Has empathy for this group of actors played a role in creating a mutual understanding of the CSR policies and practices?

     a. What affect did empathy for this group of actors have on your CSR implementation?

Collaboration

8. Are you engaged in any form for collaboration between members of your organisation considering environmental CSR? If so, could you provide clear examples?

     a. And within your department? Please provide clear examples.

     b. And with other employees of other departments? Please provide clear examples.

9. What characterises this interaction and collaboration? Think of positive or negative experiences you have had with this party (ask specifically for each of the subsets).

10. Has collaboration with this group of actors played a role in creating a mutual understanding of the CSR policies and practices?
    a. What affect did collaboration with this group of actors have on your CSR implementation?

Inclusion

11. Could you describe your contribution towards the implementation of environmental CSR practices and policies within your organisation?
    a. If it is not picked up by the informant: were you included in this process? If so, how? Can you give examples of situations where you were included and describe how that happened?
12. Do you feel included in implementation of the environmental CSR practices and policies within your organisation? Did one of these actors assure this? If so, who and how?
13. Has the feeling of being included played a role in creating a mutual understanding of the CSR policies and practices?
    a. What affect did this feeling of inclusion have on your CSR implementation?

Additional

14. Are there any additional factors that characterise a relationship that could influence the creation of a mutual understanding?
    - That could affect your CSR implementation?

Relationship

15. Can you summarise how you perceive your relationship with this group of actors in terms of environmental CSR policies and practices?
16. Do you think that this group of actors make an effort to build a relationship with you in order to create mutual understanding about the CSR environmental issue?
17. How does this relationship influence your implementation of environmental CSR within your organisation?

Appendix C

Deductive Data Analysis: Start List of Codes

Descriptive label	Codes	Example sub-question from interview guide
Relational efforts		
Trust	**TR**	
TR: Issue seller	TR-IS	Could you describe whether you rely on **[issue sellers]** actions in developing the CSR practices and policies?
TR: Effect on creating mutual understanding	TR-AFMU	Has trust in **[issue sellers]** played a role in creating a mutual understanding of the CSR policies and practices?
TR: Effect on CSR implementation	TR-AFIMP	What affect did trust in **[issue sellers]** have on your CSR implementation?
Communication	**COM**	
COM: Using specific language	COM-LAN	Can you please explain how you were first informed about the CSR practices and policies that your organisation wants to implement? By whom?
COM: Frequency	COM-FREQ	Could you describe the frequency of your communication with **[issue sellers]** on the topic of environmental CSR?
COM: Issue buyer's interpretation	COM-IBIN	How do you perceive this communication? (e.g. was it clear, what language was used)
COM: Effect on creating mutual understanding	COM-AFMU	Has communication from **[issue sellers]** played a role in creating a mutual understanding of the CSR policies and practices?
COM: Effect on CSR implementation	COM-AFIMP	What affect did communication from **[issue sellers]** have on your CSR implementation?
Empathy	**EMP**	
EMP: Ability to perceive external pressures	EMP-EX	What pressures do you believe your organisation is facing regarding Environmental CSR?

EMP: Ability to perceive situations	EMP-SIT	Do you believe that **[issue sellers]** are doing everything they can regarding environmental CSR to deal with these pressures? If so, why?
EMP: Effect on creating mutual understanding	EMP-AFMU	Has empathy for **[issue sellers]** played a role in creating a mutual understanding of the CSR policies and practices?
EMP: Effect on CSR implementation	EMP-AFIMP	What affect did empathy for **[issue sellers]** have on your CSR implementation?
Collaboration	**COL**	
COL: Interaction between organizational members	COL-INT	Are you engaged in any form for collaboration between organisational members considering environmental CSR? If so, could you provide clear examples?
COL: Experience with collaborations	COL-EX	What characterises this interaction and collaboration? Think of positive or negative experiences you have had with **[issue sellers]**
COL: Effect on creating mutual understanding	COL-AFMU	Has collaboration with **[issue sellers]** played a role in creating a mutual understanding of the CSR policies and practices?
COL: Effect on CSR implementation	COL-AFIMP	What affect did collaboration with **[issue sellers]** have on your CSR implementation?
Inclusion	**INC**	
INC: Issue buyer's contribution to implementation	INC-CON	Were you included in the CSR implementation process? If so, how?
INC: Inclusion by issue seller	INC-IS	Do you feel included in implementation of the environmental CSR practices and policies within your organisation? Did one of **[issue sellers]** assure this? If so, who and how?
INC: Effect on creating mutual understanding	INC-AFMU	Has the feeling of being included played a role in creating a mutual understanding of the CSR policies and practices?
INC: Effect on CSR implementation	INC-AFIMP	What affect did this feeling of inclusion have on your CSR implementation?

Descriptive label	Codes	Example sub-question from interview guide
Additional efforts	**ADEF**	
ADEF: Additional factors characterising relationship	ADEF-RELA	Are there any additional factors that characterise a relationship that could influence the creation of a mutual understanding? That could affect your CSR implementation?
Relationship	**REL**	
REL: Issue seller's relationship building efforts	REL-BUILD	Do you think **[issue sellers]** make an effort to build a relationship with you in order to create mutual understanding about the CSR environmental issue?
CSR implementation	**CSR**	
CSR: Integration in strategy (embeddedness)	CSR-STRAT	Do you think this CSR mission and its goals have been integrated in your organisation's strategy? If so, why? Could you provide clear examples?
CSR: Integration in operations and routines (embeddedness)	CSR-OPRO	Do you think this environmental CSR mission is integrated in the routines and day-to-day activities within your organisation? Please give concrete examples where this can be seen.
CSR: Substantive vs. symbolic	CSR-SS	What do you believe **[issue sellers']** motivations are for participating in environmental CSR? For example, because you think it is "the right thing to do" or because it brings strategic benefits such as a competitive advantage or better reputation?

Appendix D

Deductive Data Analysis: Final List of Codes

Note: new codes derived from analysis are underlined

Descriptive label	Codes	Example quotes from interviews
Relational efforts		
Trust	**TR**	
TR: Issue seller	TR-IS	"Ik denk dat dat onderling vertrouwen zorgt voor een beetje intrinsieke motivatie om gewoon dingen te regelen." (I9)
TR: Effect on creating mutual understanding	TR-AFMU	"Je bent eerlijk dat is al heel belangrijk. Zij worden er niet beter van om het mooier te maken als dat het is, en ik ook niet. Dus je merkt al heel snel dat je, een of andere klik, een of andere connectie hebt met elkaar over wat je waarheid vindt." (I5)
TR: Effect on CSR implementation	TR-AFIMP	"Ja, omdat ze wel gewoon de targets kunnen stellen en mensen eraan kunnen houden. Dus professioneel gezien kunnen ze prima een target zien, zien wat dat betekent voor bepaalde afdelingen en dus die mensen meenemen om te zeggen hey, we moeten daarheen, hoe kunnen we daar komen en hoe kunnen we, terwijl we dat doen, ook nog commercieel goed verpakken of kostenbesparend verpakken." (I9)
TR: Lack of trust	TR-LK	"Nou als je bijvoorbeeld inderdaad wel aanvraagt of ze iets willen of kunnen, ik zeg maar wat en het is een ja en het zou niet gebeuren of steeds niet. Ja, dan schaadt dat wel je vertrouwen. Dusja, je wilt niet iemand achter z'n broek aan gaan zitten, dus je moet wel vertrouwen dat mensen het ook echt doen.." (I6)
TR: Issue buyer's concern	TR-IBC	"Ik vind het goed dat we er met z'n allen mee bezig zijn, ik vind het goed dat we een stp aan de horizon zetten, maar schiet niet door. Moeten zorgen dat we hier niet straks 10 man in dienst hebben die allemaal bezig zijn met dingetjes, in rapportages zetten en…" (I5)
TR: Issue buyer's scepticism	TR-IBS	"Er alles aan probeert… dat vind ik veel. Ik vertrouw erop dat [de issue sellers] genoeg doen. En dan is het weer, wat is genoeg? Wat zijn de wensen van de klant? Van het personeel? Van de holding?" (I2)

Communication	COM	
COM: Using specific language	COM-LAN	"Dat proberen we op die manier te doen, zodat het zoveel mogelijk lijst alsof het vanuit ons komt. Ook zoveel mogelijk geschreven op de taal waarvan wij denken dat het beste past bij onze mensen, haha." (I8)
COM: Frequency	COM-FREQ	"" Hm, ik denk met het MT zitten we maandelijks met [issue sellers] bij elkaar…. dan is het nog geen vast agendapunt, maar [issue seller X] houdt er wel vaak een praatje over. Ook omdat we bezig zijn met het gecertificeerd zijn van het ISO14001 waaruit best wel actiepunten zijn ontstaan. Dus het komt wel, sinds dit jaar pas, wel wat meer structureel op de agenda." (I11)
COM: Issue buyer's interpretation	COM-IBIN	"Ja, ik denk wel prettig en het is ook wel nodig, want je stelt dingen makkelijk uit en dan gaat er tijd over heen. We hebben bijvoorbeeld afgesproken om de nieuwe doelstellingen te gaan formuleren, dat moet je ergens inschieten en gaan doen. Want het komt niet vanzelf en de tijd gaat gewoon heel snel" (I6)
COM: Effect on creating mutual understanding	COM-AFMU	"Ik zou alleen wel dat als er straks in de laag onder het management, toch zeker in [hoofdkantoor], dat je die mensen ook de mogelijkheid geeft om zichzelf hier meer in te verdiepen, zoals nu. Nu krijg je uiteindelijk wel de informatie als er iets is, maar eigenlijk had die complete communicatie die er al moeten zijn, van boven naar onderen doorsijpelen. Dat maakt het ook makkelijker ook voor de leidinggevende om er met zijn mensen beter naar te kijken, de kwaliteit en natuurlijk de alertheid van de mensen om te voorkomen dat er dingen niet goed gaan." (I7)
COM: Effect on CSR implementation	COM-AFIMP	"Ik denk dat als we vaker vanuit [issue sellers] daarover geïnformeerd worden, dat het wat meer gaat leven. En misschien ook richting personeel." (I1)
COM: Providing direction	COM-DIR	"Dus in die zin, ja, hebben wij hier, denk ik, hoop ik, iedereen hetzelfde doel dus he, en… hoop ik dat iedereen weet wat zijn taak/rol in de samen.. setting is. Dus in die zin, denk ik dat dat goed is, maar wel ook weer meer aangescherpt van hey, welke kant gaan we nu op exact?" (I3)
COM: Top-Down	COM-TD	"Je moet ook naar de organisatiestructuur van een bedrijf kijken he. Dus uiteindelijk is een bedrijf op een bepaalde manier, zit daar een hark je aan. Een directeur met wat onderbaasjes en daaronder wat mensen en dat stuurt dat bedrijf aan, dus dat moet gewoon kloppen." (I10)
COM: Talk the Talk	COM_TTT	"Ik denk dat mensen moeten blijven praten met elkaar; ideeën. Dus ik denk dat dat wel echt heel belangrijk is." (I6)

Empathy	**EMP**	
EMP: Ability to perceive external pressures	EMP-EX	"Ja, maar het lastige daarvan vind ik dat, er moet wel de hele maatschappij in meedoen en natuurlijk beweegt de maatschappij er op zich op dit moment naartoe. En we moeten er als maatschappij dan vanaf stappen dat oneindige groei het belangrijkste is voor een bedrijf en dat is… dat dat bestaat nu niet. Ik bedoel onze Westerse cultuur is het gewoon.. dat is gewoon totaal niet denkbaar…"(I9)
EMP: Ability to perceive situations	EMP-SIT	"Als ze het weten wel, maar wat wel heel moeilijk is, is mensen die soms niks met het werkveld te maken heeft. Daarom is het ook weleens goed dat administratie al wel eens bij backoffice, bij facturen ging kijken, het is zo dichtbij elkaar. Als je dan weleens de irritaties hoorden, jullie zitten zo dichtbij elkaar. Weet je, ga maar een keer elkaars werk doen. Dat is natuurlijk ook met MVO en op de werkvloer" (I6)
EMP: Effect on creating mutual understanding	EMP-AFMU	"Ja, ik… kijk, ik sta zelfs onder dezelfde druk he, dus aan de kant van de commercie. Dus want ik ben natuurlijk verantwoordelijk voor een business unit bij ons, daarom is het. Dus in die zin, weet ik dat." (I3)
EMP: Effect on CSR implementation	EMP-AFIMP	"Nee, het maakt voor mij niet heel veel uit of zij die druk opgelegd krijgen. Ik denk dat het een hele logische druk is vanuit een maatschappij die anders is." (I9)
<u>EMP: Issue buyer's perception of seller's intrinsic motivation</u>	<u>EMP-IBIS</u>	<u>"Nee, ik heb het idee dat het juist niet opgedrongen moet zijn en niet onder druk. Ik heb juist het idee dat het gewoon vanuit de mensen zelf moet komen." (I4)</u>
<u>EMP: Example setting by issue seller</u>	<u>EMP-ESIS</u>	<u>"Ja, geef het voorbeeld. Ik bedoel, ja, wij zeggen dat we zo groen zijn, maar zij moeten het ook wel uitstraling. Zij moeten achter, eigenlijk, hun beleid staan en het laten zien. Laat maar zien dat je het belangrijk vindt; (…) Dus zij moeten het echt uitstralen en elke keer bijvoorbeeld een grappige opmerking maken." (I6)</u>
Collaboration	**COL**	
COL: Interaction between organizational members	COL-INT	"Gewoon procesmatig, mag gewoon inderdaad alles zijn. Voornamelijk ga je dan kijken waar je qua proces als office of administrateur tegenaan loopt. Dan komen daar een aantal, dan moest iedereen weer van 'Waar ben je het dan wel mee eens, wat vind jij?' en daar ontstaat dan uiteindelijk weer een projectgroep uit met alleen maar gewoon de medewerkers die samen

		gaan kijken hoe ze het proces kunnen verbeteren. Dat is wel minder 'milieu' maar dat is wel heel erg MVO vind ik, want dan laat je de mensen zelf nadenken over verbetering. Dan geef je de mensen het gevoel van 'Ik mag hier zomaar nadenken'" (I5)
COL: Experience with collaborations	COL-EX	"Nou, van wat ik begrepen hebben ze ook onder het MT soms wel, bijvoorbeeld,1 dan is er een doelstelling en dan pakken bepaalde afdelingshoofden dat op. Dus dan hebben ze eigenlijk een samenwerking over een bepaalde doelstelling binnen het MT. Maar dat kan natuurlijk later ook zijn als je bijvoorbeeld van elke afdeling mensen bij mekaar zet en je hebt een soort van denktank of zo. En als daar dingen uit komen, dat soort samenwerkingen of project groepen of stagiaires die komen, of…"(I10)
COL: Effect on creating mutual understanding	COL-AFMU	"Je haalt nu een stuk eruit en dat is het MVO-stuk, uiteindelijk werken we natuurlijk al jaren samen over diverse zaken, dus voor mij is dat in die zin, wat bij betreft een parel in de ketting die we aangerijd hebben en waar we toch samenwerken, dus in die zin, ik kan niet zeggen dat dat dan… nu een… volledige nieuwe mindset teweeg gebracht heeft in onze samenwerking." (I3)
COL: Effect on CSR implementation	COL-AFIMP	"Ja, dat denk ik wel. Dat je gewoon, dat je van elkaar weet en begrijpt en ook snapt wat iemand kan doen en hoe, weet je. Dat is vaak wel, misschien het nieuwe denken he" (I4)
<u>COL: Alignment of mental frameworks</u>	<u>COL-ALMF</u>	<u>"Want dan heb je het idee, dan ga je elkaar steunen van ja, nee, zie je wel dat het moet en alles wat moet is niet leuk he. Of tenminste, heel veel dingen niet, dus, ik denk dat het, ja, dat het gewoon door de mens zelf gedragen moet worden en dat ze zelf daar gewoon het nut ervan in moeten zien. Pas dan gaan ze erin mee." (I4)</u>
Inclusion	**INC**	
INC: Issue buyer's contribution to implementation	INC-CON	"Ja, maar dat ligt denk ik ook wel aan de structuur van ons bedrijf. Wij hebben een vrij platte organisatie, we hebben niet veel opperhoofden. De meesten zijn ook lang in dienst en ik denk ook erg betrokken bij de afdelingen… en bij het bedrijf dus. Dus dit soort dingen oppakken is vanzelfsprekend. Dan bespreek je dat in zo'n MT vergadering ooit een keer en dan ga je daar weg en dan begin je daar gewoon aan. Dat hoeft niet eens gevraagd te worden. Zo zit ik erin en ik denk de meeste" (I2)
INC: Inclusion by issue seller	INC-IS	"En op alle vlakken mensen laten meedoen. Ze moeten gevoel krijgen, en ze moeten er ook in geloven, je moet ook geen onzin van ze vragen."(I10)

INC: Effect on creating mutual understanding	INC-AFMU	"Gelukkig hebben we best veel mensen die dat dan wel leuk vinden en die melden zich dan aan en uiteindelijk probeer je het hun zelf te laten verzinnen en probeer je hun zelf met onderwerpen of whatever te laten komen zodat ze zich verantwoordelijk gaan voelen voor datgene, dat is hoe ik het dan aanpak." (I5)
INC: Effect on CSR implementation	INC-AFIMP	"Tuurlijk, ik denk uiteindelijk dat als je met elkaar daar bij betrokken bent, dan kan je het ook verbeteren, sneller uitrollen, waardoor je uiteindelijk een positief effect krijgt binnen de organisatie." (I1)
INC: Sense of being valued	INC-SV	"En je moet ook heel erg oppassen dat ze niet de hele tijd denken van ja, die grote toren hier op [x] roept maar; jullie luisteren helemaal niet bijvoorbeeld… ja, van, we hebben geen plek van al die trommels voor het afval, we hebben geen tijd om alles te rapporteren… ja, ik denk dat daar wel naar geluisterd moet worden anders draaien ze ook hun rug, ja, dan doen ze helemaal niks meer." (I6)
INC: Sharing responsibility with issue sellers	INC-SRIS	"Uiteindelijk zullen wij het moeten gaan verkopen. Dat klinkt raar en mensen zien het nog een beetje ver van hun bed show, maar ik denk wel dat dat meer moet gaan leven." (I10)
Awareness	**AW**	
AW: Personal awareness of CSR	AW-PA	"Dus op het moment dat je nu iets zou doen wat misschien een klein beetje als dwang zou voelen zovan, je mag niet meer afdrukken, want… dan denk ik dat heel veel mensen wel vanuit hun bewustwording kijken en zeggen van nou, ze kijken allemaal buiten en ziet dat het droog is… of extreem nat is, dat ze wel meegaan. Alleen je moet ze dan wel vragen, denk ff mee hoe we dat doen of heb je nog punten." (I2)
AW: Company awareness of CSR	AW-CA	"Sinds recent is het wel een actief iets waar we mee bezig zijn. Dus de ideeën daaromtrent worden wel steeds serieuzer genomen. Het leeft meer, waardoor bepaalde doelen kun je ook met een idee komen, hey, als we dit gaan doen, als we daar gaan komen, kunnen we dit en dit niet misschien gaan implementeren? Of kunnen we hierin hier niet aan denken bijvoorbeeld? Dus… ik denk doordat die doelen gesteld zijn, mag je ook meer met ideeën komen." (I9)

Relationship	REL	
REL: Issue seller's relationship building efforts	REL-BUILD	"En wat ik ook heel belangrijk vind, is het omgaan met mensen. Iedereen moet je op een heel andere manier benaderen. Dat is uiteindelijk ook een stukje gevoel, een stukje mensenkennis uiteindelijk ook." (I7)
CSR implementation	**CSR**	
CSR: Integration in strategy (embeddedness)	CSR-STRAT	"We zijn nu heel erg gericht op het, zeg maar, het planet; voor hoeveel benzine/diesel/elektrisch hadden we, wat zijn de targets, wat zijn daar de ontwikkelingen? Dat hebben we nu al wel redelijk staan in de reporting, maar vervolgens ook oké, hoeveel van onze vestigingen zaten al op LED? Dat is bij ons vaak het nadeel, we hebben er al veel gedaan, we hebben het alleen niet helemaal vastliggen. De targets voor de komende jaren hebben we op zich wel staan, dus die hebben we nu ook weer benoemd en wat voor effect gaat dat nou hebben op je CO_2-verbruik, noem het allemaal maar op. Daar moeten we in die hoedanigheid dan weer naar kijken, want of we dat effect altijd weten… we hebben dat LED allemaal wel gedaan en we zien het wel, maar procentueel? Dus dat zijn we nu allemaal aan het optuigen en dat is natuurlijk ook… " (I8)
CSR: Integration in operations and routines (embeddedness)	CSR-OPRO	"Nou, kijk, ik wil nog niet direct zeggen dat er doelen zijn, er zijn meer handelingen. Dus de operatie, dus hé, mensen zijn bewust dat we ijzer verzamelen en we laten.. we op laten halen, recyclen, dus wij doen omdat mensen het goed vinden en ook noodzakelijk vinden. Beneden… afval scheiden, dus, dus, om het ter recycling aan te bieden. Dus als ik zeg, er gaan een aantal, welgemeende initiatieven." (I3)
CSR: Substantive vs. symbolic	CSR-SS	"We hebben niet een strategieboek of iets dergelijks, dat betekent niet dat er geen strategie is. Maar het feit dat we eigenlijk zeg oké, we willen met klanten meer een relatie aangaan en daardoor bepaalde oplossingen bieden, want dit wordt dit moment gedaan vanuit de motivatie om te brickwallen en niet vanuit de motivatie… de motivatie is niet willen minder leveringen, nee, we willen betere relaties hebben en we doen dat over de as van bijvoorbeeld een leverkalander" (I9)

Appendix E

Final Model of Findings