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Title: Facilitating Sustainable Organisational Change: A Case-Study in Sustainability Assessment Models

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Figure 1: Picture of the different elements of CSR including graphical representation of sustainability, resources, responsibility, goals, long-term, sincerity, self-policing, ethics, and the market. Retrieved from: HEC Paris (HEC Paris, sd)

Facilitating Sustainable Organisational Change: A Case-Study in Sustainability Assessment Models

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PREFACE

In front of you, you find my completed master's thesis: Facilitating Sustainable Organisational Change: A Case-Study in Sustainability Assessment Models. It is a thesis that uncovers the construction consultancy world and how one company, Volantis B.V. (hereafter Volantis), went from wanting to be sustainable, to assessing their current position, and identifying key change drivers. This thesis was written as the final element of the Master, Environment and Society Studies at the Nijmegen School of Management faculty of the Radboud University. The host organisation was Volantis, in Venlo, where I interned from February up until May 2022.

Doing this research was quite challenging as there are many different views on the concept sustainability, especially within business. This meant that I needed to consider all the points of view and be aware of the many different possible frameworks to work with. My thesis advisor Dr. Adam Calo was amazing in that regard as he provided me with knowledge of new elements that I was previously somewhat unaware of.

I would like to thank my thesis supervisor, Dr. Adam Calo. Throughout the process he has taught me a great deal about academic writing, performing good research and persevering, even through round after round of changes and challenges. I will not forget all the lessons learned during this thesis process. Thank you.

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The last acknowledgement is to my wonderful parents and sister, and the best friends I could ever ask for. Throughout the whole process they supported my endeavours, were a source of inspiration when my fountain of it was turned off and supplied me with endless treats and sushi to keep me going. Thank you from the bottom of my heart for being there for me, I love you so very much.

I hope you enjoy reading this thesis and can see the heart and soul that went into it.

Amy van der Genugten Venlo, 31st of August, 2022

ABSTRACT

In this thesis I explore the first steps of a sustainable organisational change process within an engineering consultancy organisation in the South of the Netherlands, Volantis. This is a case of an organisation that wants to implement Corporate Social Responsibility but does not have a strategy in place to achieve it. Organisations are being called on by governments and consumers to increase their sustainability. However, there is ambiguity around the topic, making it challenging to comply with these calls. The research question is How can sustainability assessment promote organisational change to sustainability by mapping the current organisational standing and identifying options to facilitate change? There is a CSR debate in academic literature, where several authors debate what the responsibility of an organisation is. This debate is discussed within the literature review. Sustainability, assessment methods, and organisational change factors are also discussed. Despite the debate CSR is considered important in many organisations, one of which is Volantis. This research involves a case study that uses interviews, observations, and document analysis to collect the data on how well sustainability assessment can work in practice, and what contextual factors can be identified to improve the sustainable changes. An assessment model was developed based on the Complex Performance Indicator model to identify the current sustainability of an organisation (Docekalová & Kocmanová, 2016). This model was tested within Volantis. Aside from that, interviews and observations served to identify the organisational culture and structure that were present in the organisation. The interviews and observations showed that the need to become sustainable was felt, and that there was room for change. They also identified an open organisational culture where sustainability was not yet a crucial element. The organisational structure was open but hierarchical. Management has underlined the need to be sustainable, and there are some change agents within management that can help keep interest for the required change. Change agents were a big part of what people needed to become more sustainable. Communication of the reason behind the change was also crucial to gain traction for the idea, and small-scale goals ensured continued motivation. It is recommended to continue researching how organisational change knowledge can be combined with sustainability implementation theory to continue to adapt the organisational change model to suit and facilitate an organisational change to sustainability.

KEYWORDS:

CSR, consultancy, organisational culture, sustainability assessment model, case-study

TABLE OF CONTENTS

Preface	3
Abstract	4
Keywords:	4
List of Figures	7
List of Tables	8
List of Abbreviations	9
1. Introduction	10
1.1 Research Problem	12
1.2 Research Aim and Research Question(s)	12
1.3 Outline of The Thesis	13
2. Theoretical Framework and Literature Review	14
2.1 Academic Review of Literature	14
2.1.1 Introduction to Sustainability	14
2.1.2 Introduction to Corporate Sustainability	15
2.1.3 Friedman vs. Freeman, the debate around the responsibility of an organisation	า 17
2.1.4 Organisational Change	19
2.1.5 Sustainability Assessment Models	20
2.1.6 Organisational Contextual Factors	23
2.2 Theoretical Framework	25
2.3 Operationalisation	27
3. Research Strategy and Methods	29
3.1 Research Strategy	29
3.2 Research Methods	31
3.2.1 Review of Organisational Documents	31
3.2.2 (Participant) Observations	32
3.2.3 Interviews With Employees	32
3.3 Reliability and Validity	33
4. Results	35
4.1 Testing The Assesment Model	35
4.1.1 Sustainability Assessment	35
4.1.2 Contextual Factors	36

5. Discussion	4 4
6. Conclusion	47
7. Bibliography	49
8. Appendix	54
8.1 Appendix 1: List of KPI's	54
8.2 Appendix 2: Interview Manual (Dutch)	56
8.3 Appendix 3: Interview Manual (English)	57
8.4 Appendix 4: Organisational Documents and Sources	58
8.5 Appendix 5: Quote Translations	59

LIST OF FIGURES

Figure 1: Picture of the different elements of CSR including graphical representation of sustainability, resources, responsibility, goals, long-term, sincerity, self-policing, ethics, and the market. Retrieved from: HEC Paris (HEC Paris, sd)

Figure 2: Intended and emergent strategy visualisation. From: H. Mintzberg, B. W. Ahlstrand & J. Lampel (1998, p.12)

Figure 3: Explanation of the different levels of the Complex Performance Indicator (CPI). The four levels are the CPI itself, performance areas, performance factors, and KPIs. From: M. P. Docekalová & A. Kocmanová (2016, p.618).

Figure 4: List of Key Performance Indicators that are combined to form the Complex Performance Indicator, including their mathematical values. From: M. P. Docekalová & A. Kocmanová (2016, p.615).

Figure 5: Conceptual model of sustainability assessment influence on the seven-steps to organisational change model. Adapted from Luecke (2003)

LIST OF TABLES

- Table 1: Sustainability assessment for service-based organisations
- **Table 2:** Completed sustainability assessment for service-based organisations, including table legend
- Table 3: Organisational documents used for the analysis and where to find them

LIST OF ABBREVIATIONS

BU = Business Unit

CEO = Chief Executive Officer

CIO = Chief Innovations Officer

COO = Chief Operations Officer

CPI = Complex Performance Indicator

CS = Corporate Sustainability

CSR = Corporate Social Responsibility

CTO = Chief Technical Officer

IPCC = Intergovernmental Panel on Climate Change

KPI = Key Performance Indicator

PI = Performance Indicator

SESG_{VA} = Sustainable Environmental, Social, and Corporate Governance Value Added

SME = Small-Medium Enterprise

SVA = Sustainability Added Value

1. INTRODUCTION

For the past two decades the green energy transition has been steadily speeding up, due in part to an understanding that the fossil fuel energy that we are currently using is not sustainable (Black, 2018). The war between Russia and Ukraine has set the energy market on edge and has in some opinions led to an increasing interest in the sustainable energy transition, with Germany aiming to use 100% renewable energy by 2035 (Tollefson, 2022). Apart from the transition to renewable energy, other shifts are increasingly taking place such as the transition towards a circular economy (Urbinati, Chiaroni, & Chiesa, 2017). Organisations are turning to a greener path for several reasons including: to abide by the law, economic advantages, and because prominent not-for-profit organisations and non-governmental organisations (NGO) are calling for a change (Currin, 2012). There is a good business opportunity in turning green with businesses noting lower resource costs due to efficiency and lower usage, lower costs in dealing with negative externalities such as CO₂ emission, and higher value to their products and services, as well as a competitive advantage over unsustainable businesses (Eltayeb & Zailani, 2009; Whelan & Fink, 2016).

Private organisations have a big impact on sustainability and its implementation throughout society. Especially when the private sector is a substantial sector within the triad of government, society, and market (Frederick, 2018). The private sector, in some cases, is taking on traditional welfare state, governmental tasks such as providing health insurance to employees in the United States of America and providing protection and opportunities to farmers in cocoa and palm plantations in Indonesia and West Africa (Nestlé, sd). Multinational organisations especially are performing social and environmental protection tasks in these areas that are systemically under protected by their unwilling or unable government (Scherer & Palazzo, 2011). NGOs such as Greenpeace are no longer focussing their attention on governments to get their requests to change the status quo done, instead they are turning to businesses and attempting to have them change the landscape (Scherer & Palazzo, 2011; Greenpeace, sd).

Although the private sector has a large role to play, the governmental and societal factors also play a role in adoption of sustainability. This thesis takes place in the Netherlands, in a consultancy that is placed within the construction industry. The construction sector in the Netherlands is facing large changes. First, a nitrogen ban was placed on the sector by the Dutch government, this ban has since been revised and now the nature of the nitrogen production is assessed. An assessment is made about the nature of the nitrogen emission, either temporary (during the building phase) or permanent (during the use phase). Permanent nitrogen production in environmentally protected areas is banned; however, temporary nitrogen production is permitted (Rijksoverheid, 2021). Continuous efforts are in place to reduce emissions from building machinery, by studying alternative fuel sources and construction processes (SEB, sd). After this first environmental measure was put in place, the Dutch government announced that it was aiming for a circular economy by 2050. There is an additional target to help achieve a circular economy by 2050 which is a 50% circular economy by 2030 (Rijksoverheid, sd). The construction sector is one that uses heavy machinery that runs on fossil fuels, especially the extremely

polluting diesel. The resources they use to build are also for the most part virgin resources, resources that have not been used before, that are won in an unsustainable manner. The need for change in the construction sector is highlighted by the government as it is one of the five sectors which the government has selected to assist by providing a transition agenda, to achieve the goals set out by the Dutch government (Rijksoverheid, sd). As the requirement for circular production of buildings increases, consultancy companies need to adapt by gaining the knowledge required to consult on these matters, or risk losing customers that have been calling for sustainable alternatives to general products and services. In the last decade academic literature on sustainable construction techniques and materials have increased substantially reflecting the overall increase in interest and providing knowledge that is needed by these organisations (Zavadskas, Šaparauskas, & Antucheviciene, 2018).

Thus far, in this introduction, sustainability has been presented as being a 'given' for organisations to transition to. However, since the 1970s the responsibility of an organisation has been under debate. The contours of the debate are highlighted through the dialogue between the early contrasting arguments of Edward Freeman who advocated for stakeholderism (Freeman, Stakeholder Theory: 25 Years Later, 2009) and Milton Friedman who argued that shareholder profits was the most efficient way to organise a business's priorities (Friedman, 1970).

Many authors have joined the debate of CSR, claiming that it is not a good solution as it removes the democracy of government-imposed regulations and leads to removing the feeling of urgency (Banerjee, 2014; Reich, 2008) whilst others argue that the government is not able to change the status quo due to conflicting interests in their countries (VandenBergh & Metzger, 2018). The debate has yet to be solved, even so, many corporations practice some form of CSR due to the pressure they are under to show involvement in consumer wishes (Percy, 2013). Even though the organisations realise that there is a necessity to embrace sustainability in some form to alleviate market and social pressures, many of them struggle to understand what measures they can use to assess their sustainability and the environment in which their organisation sits, in order to successfully change their business.

There are many different views on how organisations can change to become sustainable. Some organisational change authors suggest that an organisation can plan an organisation wide change through the three steps of unfreezing, changing, and refreezing the organisation to accept the change (Lewin, 1947). Other authors suggest that a planned change cannot be successful due to its lack of adaptability to rapid changes in the market, and that to plan a change is to ignore the complexities of organisations (By, 2005). The authors that critique planned change ascribe to emergent change. They believe in providing the right facilities and contextual factors to facilitate change without planning a strategy to force implementation. Several small changes over a period of time will create a big organisational shift. Even though this seems like a process of just leave it be, and something will happen, that is not the case. Several models of emergent change facilitation exist. The one that is of relevance for this research is the seven-step organisational change model by Richard Luecke. In that model seven steps to facilitate change are laid out. The first step encompassed identifying business problems and possible solutions (Luecke, 2003). These organisational change models do not mention how to facilitate for corporate social responsibility adoption, which is a complex problem as sustainability

is a concept around which there is much debate and controversy. Some adjustment must be done to assess the sustainable business problems. Therefore, in this thesis a sustainability assessment model will be presented which can be used to fulfil step one of organisational change to sustainability.

1.1 RESEARCH PROBLEM

According to a study of construction and restaurant Small-Medium Enterprises (SME)s in the United Kingdom, most organisations did not realise that they had any impact on the environment, even though it later became evident that they in fact had quite a large impact (Revell & Blackburn, 2007). In 2021 in the Netherlands there were 1.239.822 Small-Medium Enterprises (Statista Research Department, 2022), all of which have an environmental impact. A small-medium enterprise is an organisation between 1 and 249 employees (Statista Research Department, 2022). Having these organisations change to a more sustainable path is a big step to tackling the environmental impact of the Netherlands. In this thesis the case that is under study is a small-medium construction consultancy. Having this organisation embracing and incorporating sustainability in their culture and using it in their consultancy work means they diminish their own environmental impact, and they help their, sometimes much larger, clients to become more sustainable, thereby having a double positive effect.

The organisation under study in this thesis is Volantis, a consultancy agency in the South of the Netherlands. This is a small-medium enterprise that consists of different Business Units such as consultancy, engineering, systems and energy experts, and several acquisitions such as architects and industrial experts. The business units all have knowledge about a specific element of engineering or construction. Some are proficient in construction drawing, others are experts in energy systems, and yet more know how to make a building fire safe. For 70 years the organisation has consulted customers on construction and engineering tasks, however, for the last several years their focus has slowly changed towards incorporating sustainability as well. This firstly manifested itself in the energy transition for customers, and into the creation of a circularity division. The company has strong ambitions, stating that they want to be the sustainable frontrunners in their field of expertise. They want to be the name that customers think of when it comes to sustainable construction practices, circular material use, renewable energy, and energy efficient buildings. However, they lack a clear plan to facilitate organisational change towards sustainability.

1.2 RESEARCH AIM AND RESEARCH QUESTION(S)

Organisational change is a challenge to implement, and sustainability is a vague concept to put into practice. The aim of this thesis is to understand how organisational change can be facilitated by using a sustainability assessment within the organisation. This is done by designing and testing a sustainability assessment within a consultancy on a case study basis. To reach the research aim the following questions are asked:

Research question: How can sustainability assessment promote organisational change to sustainability by mapping the current organisational standing and identifying options to facilitate change?

Sub Question 1: In what way can sustainability assessment add to organisational change theory to facilitate sustainability change?

Sub Question 2: What is the current organisational standing for Volantis?

1.3 OUTLINE OF THE THESIS

To answer these questions this thesis is structured as follows: first the current and past literature surrounding sustainability, CSR, organisational change, and assessment methods is reviewed to create a theoretical basis for the thesis. Based on and building on that, the conceptual model and operationalisation are put forth. The next chapter clarifies with which methods the research aims and questions will be researched, focusing on the use of a case-study in this field. After the research methods are described, the major findings will be presented in the results chapter. The findings are then compared to the questions that were being asked as to the value of sustainability assessment in organisational change. This is all concluded in the final chapter with a summary and some future recommendations.

2. THEORETICAL FRAMEWORK AND LITERATURE REVIEW

2.1 ACADEMIC REVIEW OF LITERATURE

2.1.1 INTRODUCTION TO SUSTAINABILITY

Sustainability has a long history, some would argue starting as early as the ancient civilisations of the Mesopotamians, Greeks, and Romans, when environmental problems such as deforestation and land infertility became apparent for the first time (Du Pisani, 2006). The term sustainability in the context in which we use it today, however, has a much shorter history. An important publication came from John Stuart Mill who declared that humanity needed to accept that its wealth would eventually stagnate before it happened. The important thing was to ensure that human improvement would keep going even when capital and population growth stopped (Mill, 1868). Over a hundred years later calls were being made by academics to responsibly use earth's resources (Du Pisani, 2006). And by 1980 it became apparent that something more needed to be done. Natural disasters were becoming more frequent, and the utopia of endless economic and social progress had been called into question with economic depressions. After this the Brundtland report made sustainable development a mainstream concept in global politics and for the societies of the world (Du Pisani, 2006). There were many critiques surrounding sustainable development, ranging from: sustainable development maintaining the status quo between developed and developing countries, to sustainable development maintaining the world at current environmental damage instead of actively working to reverse the damage that had already been done. Maintaining the damage would not be enough to supply the increasing population with all its requirements (Du Pisani, 2006). Another of the critiques of sustainability is that the concept is vague and impractical (Björnberg, Skogh, & Strömberg, 2015; Ramsey, 2015). There are reasons why sustainability and its definitions are so widely dispersed, however. Some authors claim that the concept is intentionally vague, as it is required to be applicable to a large subset of people and many different actors (Ramsey, 2015; Bourban, 2021). However, it is also of importance to understand what attempts have been made to define sustainability.

WEAK OR STRONG SUSTAINABILITY?

A fundamental aspect of the definition of sustainability is the discussion of weak and strong sustainability. Two elements that are at the centre of the discussion of weak and strong sustainability is man-made and natural capital. Man-made capital comes down to manufactured capital, all products and other capital that humans have created or adapted. Natural capital on the other hand is capital that is provided by nature such as natural resources and ecosystem benefits to humans (Reijnders, 2021). In weak sustainability theory natural and man-made capital are interchangeable, and the only thing that we as humans need to achieve is the maintenance of a total level of capital, without any interest in the distribution of natural and man-made capital. Strong sustainability on the other hand finds that certain elements of nature cannot be replaced by man-made alternatives, this is called critical natural capital,

and the full (or partial) loss of these elements will be devastating for humanity (Nicolăescu, Alpopi, & Zaharia, 2015; Dyllick & Hockerts, 2002; Bourban, 2021; Du Pisani, 2006). On which side of the argument an author falls is often not declared outright, but it is crucial to keep in mind. Weak sustainability and the idea that natural capital loss is not a problem so long as human capital grows is an unsustainable way of thinking for the long term. Much, if not all, man-made capital is based on natural resources, once the natural resources are fully depleted, man-made capital must also decrease. There are possibilities to decrease humanity's impact on natural capital which have been shown to work such as renewable energy supplies instead of fossil fuel energy (Reijnders, 2021). A preference for strong sustainability is taken in this thesis. The idea that there is critical natural capital that must be preserved is one that this thesis adheres to, and therefore also informs the further arguments provided.

2.1.2 INTRODUCTION TO CORPORATE SUSTAINABILITY

The market sphere is one that has taken on the process of becoming more sustainable. In institutional literature a differentiation is regularly made between government, society, and market. These three spheres together are required to address social challenges, and they overlap in certain areas. The government regulates business and society, and society pressures businesses and governments for change through public campaigns and boycotts. A very successful boycott occurred in 1995 where Shell was pressured by Greenpeace to cancel its plans to abandon an oil tank into the North Sea (Beck, 2019). The market sphere, also known as the private sphere, involves all acts of business that produce and sell goods and services in exchange for a (usually monetary) reward. This sphere is internally governed by industrial and firm self-regulation. CSR and codes of conduct are part of the firm self-regulation. It is not mandated or regulated by the other two spheres, however, for most cases the self-regulations come about as a strategic change. Being a step ahead of upcoming legislation and other government mandated regulation is one of the main reasons to self-regulate (Steurer, 2013). Corporations are becoming sustainable for several reasons: government regulations such as the nitrogen limitations mentioned in the introduction, employee interest, as is a large part of the case within Volantis, the organisation under study in this thesis, or social pressures such as NGO interest and consumer boycotts. However, there is no unilateral definition of what the concept becoming sustainable entails, there are many views on what it means, and what corporate sustainability is.

THE MANY NAMES OF CORPORATE SUSTAINABILITY

The work to define the concept of sustainability within organisations is varied, and many authors have attempted to create a lasting definition. The most accepted starting point for the definition is that of the Brundtland report in 1987 "development that meets the need of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987, p. 8). This was a development within the definition of sustainability as an overarching concept. However, it also provided organisations with an impetus to start to change. Montiel (2008) reviewed 91 relevant articles to bring clarity to the chaos of definitions surrounding organisational sustainability and to provide a clearer field for organisational managers to decide on sustainability objectives. This is an endeavour that is shared by

many researchers, including the author of this thesis. The work is not complete, there is no clear definition, and it is dependent on the person as to what definition is accepted. This does not solely come from an excess in descriptions, also in an unclarity as to the acceptability of corporate social responsibility.

Some authors posit that Corporate Sustainability can be subdivided into ecological sustainability (only nature) and a broader definition including society, environment, and economics which is based on the WCED definition of sustainable development (Montiel, 2008). The most cited definition of CSR is that of Carroll as: "The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time." (Carroll, 1979, p. 500; Montiel, 2008). Docekalová and Kocmanová define corporate sustainability as being a derivative of sustainable development (meeting the current needs without encroaching on the possibility to meet the needs of the future), and that it is based on the triple bottom line (Docekalová & Kocmanová, 2016). Sheehy defines CSR as being: "International private business regulation" (Sheehy, 2015, p. 639).

Montiel mentions that the definitions of Corporate Social Responsibility (CSR) and Corporate Sustainability (CS) are converging within literature to mean the same thing. Other authors disagree and claim that CSR and CS differ in their histories and the underlying connotations (Sheehy & Farnetti, 2021). CSR is a bottom-up approach that has developed over a longer time, which is a possible explanation for the large number of different definitions. The concept incorporates the social, environmental, and economic aspects of sustainability. CS on the other hand is globalised and comes about in a top-down manner where the most important thing is the environmental sustainability of business (Sheehy & Farnetti, 2021).

INTERNAL OR BUSINESS PROCESS SUSTAINABILITY?

When discussing the sustainability of an organisation we commonly discuss if it includes social and environmental sustainability. However, we do not discuss whether an organisation can be named sustainable if it changes its core business to produce sustainable products, even when the process to do so still uses fossil fuel energy, virgin resources, or unfairly paid labour. Internal sustainability is just as important as core business sustainability. To create lasting sustainable change the organisation requires an internal culture that supports a sustainable change. Therefore, internal sustainability such as using ceramic instead of plastic cups for coffee, using less resources such as paper and water, and transitioning to renewable energy, foster an internal sustainable culture which according to many authors is a key ingredient in a lasting sustainable change (Engert, Rauter, & Baumgartner, 2016; Witjes, Vermeulen, & Cramer, 2017). If an organisation's culture is not geared towards sustainability, then an organisational change towards sustainability will not be accepted (Weerts, Vermeulen, & Witjes, 2017).

Even though there are all these definitions of sustainability, and they heavily imply that businesses must undertake private regulation and actions, and be responsible for sustainability within

their business, not everyone agrees with this sentiment. It is crucial to know the history and debates surrounding the concept. CSR especially is heavily debated as academics cannot reach a consensus as to what the responsibility of an organisation should be.

2.1.3 FRIEDMAN VS. FREEMAN, THE DEBATE AROUND THE RESPONSIBILITY OF AN ORGANISATION

The debate around CSR originated with Milton Friedman and Edward Freeman discussing an organisation's responsibility. Milton Friedman argued that an organisation's sole responsibility is to create value for shareholders (Friedman, 1970). Edward Freeman on the other hand was concerned with stakeholder theory, arguing that all involved stakeholders should be accounted for, even those who do not have a voice (Freeman, Stakeholder Theory: 25 Years Later, 2009).

The debate has continued since their first publications with many authors adding their thoughts. The main argument against shareholder theory and for stakeholder theory is that to say an organisation should only concern itself with maximising profits for its stakeholders in any legal way, is to say that anything that is morally or ethically wrong is fine to do as an organisation so long as it is not illegal. Paying minimum wage, polluting the environment within the confines of the law, and charging extortionate prices are all acceptable in that view of business (Schaefer, 2008). An organisation has an ethical responsibility to treat all its stakeholders in an ethical manner. To deny this and argue that the only responsibility of an organisation is to generate maximum profit for shareholders implies that business and ethics can be separated from one another which is not the case (Freeman, Wicks, & Bidhan, 2004). Another argument against shareholder theory is that it is a one-dimensional concept, whereas the society we are in has become very complex and interlinked. One thing affects many others, meaning that to focus only on profit-making is to have only a partial worldview and ignore the interconnected aspects of society (Roth, Valentinov, Heidingsfelder, & Pérez-Valls, 2018). Another argument for private governance is that it is an alternative to government regulation when business activity is difficult to regulate. This happens in cases such as global business operations, including aviation and other travel networks. Pollution from these sectors is not solely placed in one country and therefore is hard to govern by one national government (VandenBergh & Metzger, 2018). Together with the cross-boundary issue, there are also economic issues that come with one country regulating a part of business and other countries not doing that. This leads to organisations migrating to other countries where institutions are more favourable, which negatively impacts economic health of the original country (VandenBergh & Metzger, 2018).

Shareholder theory has many critics; however, a large portion of those critics are also concerned about the focus on CSR and self-regulation. One of the major concerns around CSR is that it is not making a real difference, organisations will not partake in anything that will damage their bottom-line, meaning that all efforts that they show are only there to appease the public whilst ensuring that the government does not impose more intense legislation (Percy, 2013; Reich, 2008). The argument is that the government must be the driving force behind change, not organisations. Organisations cannot

legitimately change in a sufficient manner as they are stuck within what Robert Reich has termed "supercapitalism" which is "super-competitive" capitalism (Reich, 2008, p. 3). There is no room for actions that significantly improve the organisation in a sustainable manner as the organisation's profit needs to be maintained or the company loses investors and goes bankrupt. CSR is also idealistic in nature according to some. By organisations claiming that they are working to improve society by taking their responsibility to do so, they claim to understand what the underlying causes of the societal problems are, and how they can solve them. This implies that the solution that they want to implement is better than the problem they are trying to solve and that they know all possible implications that the solutions bring. The solution's side effects are not an issue and are less of a problem than the original problem that was being solved by the CSR implementation (Orlitzky, 2015). Another critique is that CSR and the current structuring of the economy cannot work together, as societally beneficial ideas are always valued on their economic value in order to create a win-win situation. The more disruptive choices that are not economically but are socially or environmentally beneficial are therefore not made. A possible solution lies in more governmental involvement in CSR, where the government imposes regulations on how CSR is performed and measured (Banerjee, 2014). Organisations would also need to transform in structure completely to systemically include multiple voices from different spheres, political, social, pedagogical, and the like (Banerjee, 2014). The recommendation to include more governmental regulation calls upon the three-sphere interconnection as described in paragraph 2.1.2. All spheres are required to make a change, society is required to call for action, businesses impose action, and the government regulates the action. In a time where governmental regulation is insufficient, as is the case for environmental concerns, the balance between the spheres is lost, and spheres take on responsibilities that are not their own.

The critiques of CSR are based in practice. There are practical examples of organisations taking a sustainable path, mainly to protect their core business and shareholders, as was the case with British Petroleum who turned their company into a frontrunner in CSR for the petroleum industry. Rebranding, and acquiring organisations that were working on solar panels, later even taking on wind and biomass fuels. None of these things were done out of altruism for the environment or society, they were done to protect their shareholders and organisation in a time where fossil fuels were receiving increasingly less support. The organisation could not attract new talent and were losing their good reputation. Aside from that the first movers' advantage of acknowledging society's concerns and claiming to do something about it also helped them to gain access to the governing bodies working on legislation and allowed them some say in what the legislation would become (Percy, 2013). Even though the organisation claims to be doing a lot of work to create a sustainable organisation, it appears that their CO₂ emissions for the coming decade are only set to increase, not decrease, leading to renewed calls for governments to strengthen regulation on fossil fuels (Ambrose, 2022).

The critical view of CSR raises important concerns about the sustainability path that has so far been taken by organisations. The fact that the changes that have been implemented such as the example provided above about BP, are in some cases solely for profit and reputation protection and are not rooted in a significant change and government regulation, is concerning. However, history has shown

that relying solely on the government is not working. The governments are balancing their need to protect the economic interests of their countries, whilst also improving life for their citizens and maintaining the environment. Businesses on the other hand are the sphere that execute climate action. They are the ones that create electricity, mine and adapt (natural) resources for products, and recycle and process waste, amongst other projects. The required technology to decarbonise the economy without losing economic and social value is coming from businesses marketing new innovations. The past twenty years have shown that the required technology exists or can be invented, however, the risks on marketing something that is unknown, and the financial repercussions that it has is a barrier to innovation and environmental advances (Yanosek & Victor, 2022). Government backing in the form of financial guarantees and grants can assist in the commercial breakthrough of innovative sustainable technologies. Another business led sustainable change that is becoming increasingly more mainstream is consumer resource consumption reduction. Initiatives such as resource sharing platforms to increase resource use efficiency, promotion of social initiatives through marketing, and tackling issues like planned obsolescence are part of this change (Bocken, 2017). The government can assist the market sphere in innovation and embracing corporate sustainability by introducing new laws and regulations. Currently certain innovations are not commercially available due to government regulations. In the case of construction this equates to so far, not being allowed to use sustainable alternatives as their safety has not been tested or there are regulations in place that prevent these different materials being used.

2.1.4 ORGANISATIONAL CHANGE

Even though the debate around the suitability of CSR is still unsolved within academia, many organisations have embraced the concept and have attempted to implement CSR into their business practices. These organisations are looking to change. Organisational change is a field of research that is much reviewed in academia, and often used in practice. There are many theories on organisational change, including who brings it about, and whether it can be planned or if it must happen organically.

There are two main theories of change, intended versus emergent change. Intended organisational change can follow several patterns, the most well-known comes from Lewin, which is the unfreeze, change, refreeze model. In his model an organisation creates a sense of need for change or creates dissonance with the organisational culture and structure that currently exists. This is done in order to create willingness to change. Once the unfreezing stage has created enough dissonance and dissatisfaction with the existing culture and structure, the change phase is put in place. During the change phase the envisioned new direction is introduced, and as individuals are dissatisfied with the existing situation, they take on the new direction. After the change has occurred, employees get used to the new situation, and they refreeze the new culture, behaviours, and norms (Lewin, 1947). The other side of this is emergent change. The theory on emergent change is not as clear as the theory on intended change. Emergent change theory came about as a critique on intended change assumptions. The main critiques on intended change were that it denied the existence of organisational complexity and ignored the influence of conflict and politics in the organisation, together with its slow reaction time to crises and lack of adaptability to fast changing market changes. Emergent change addressed these

issues, as in essence, emergent change is the theory that change comes from bottom-up, and that there is adaptability to external changes, which leads to continual change (By, 2005). This is best explained by figure 2.

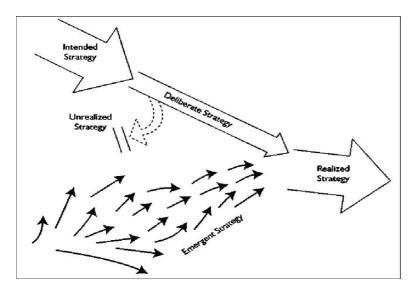


Figure 2: Intended and emergent strategy visualisation. From: Mintzberg, Ahlstrand, & Lampel (1998, p.12)

The theory of emergent change focuses on facilitating rather than dictating change. It assumes that change is constant within the organisation. As seen in the figure, many small changes together eventually come to a strategy that is embedded in the organisation. These changes can come about as reactions to market forces, and as there is a culture of change and adaptability, the major changes can easily take place when they are required.

Slightly counterintuitively several authors have created frameworks to assist in successfully implementing emergent organisational change. The framework that will be the basis for this thesis is the seven-steps change model by Richard Luecke. His model is a practical guide to instituting change into an organisation. The seven steps include analysis of the business problems, creation of a shared vision, leadership identification, creation of formal policies, systems, and structures, focussing on results, starting change at the outside and letting it trickle through the organisation, and monitoring progress and adjusting strategy to solve problems that show up (Luecke, 2003). This thesis is about sustainable organisational change, and therefore some adaptation is required to the framework to fit it to the subject matter. For example, the analysis phase requires sustainability analysis and measurement. How to assess an organisation for sustainability is the focus of the next section of this literature review.

2.1.5 SUSTAINABILITY ASSESSMENT MODELS

As discussed, the first step in facilitating change is to measure the current situation. There are many publications and frameworks that have taken on the challenge of the quantification and measurement of sustainability within corporations. The following two models both attempt to quantify

how sustainable an organisation is, in order to convince businesses to adopt sustainability, or to compare their performance to competitors.

SUSTAINABLE ENVIRONMENTAL, SOCIAL AND CORPORATE GOVERNANCE VALUE ADDED

The Sustainable Environmental, Social, and Corporate Governance Value Added (SESG_{VA}) model (Kocmanová, Do´cekalová, Škapa, & Smolíková, 2016) is a framework that builds off the Sustainable Value Added (SVA) model as provided by Figge & Hahn (2004). In that model, two entities are compared. The company under study, and a benchmark entity. The two are compared to assess the economic value that is added by behaving sustainably (Figge & Hahn, 2004). This model is interesting to the quantification of sustainability as it shows to organisations what sustainability will do for their economic bottom-line. This is a big draw for organisations as their bottom line is a crucial element to keep stable. Especially within CSR, economics is one of the three main pillars, therefore proving to an organisation that they are not going to lose money in the process of becoming sustainable is a good incentive to act.

The SVA model is much used among scholars, however, Kocmanová and colleagues do not agree that it is complete. The SVA model considers the output and capital use (greenhouse gas emissions, and work accidents) of the company under study and its benchmark. The SESG_{VA} on the other hand, also includes environmental, social, and corporate governance indicators, and these indicators are weighted on importance. The model is designed for use in the manufacturing industry to measure sustainability of an organisation. The model provides some useful knowledge for a sustainability assessment for a service-based organisation. The inclusion of corporate governance and environmental and social indicators is in line with the CSR definitions that include the three pillars of sustainability and is therefore essential for a sustainability assessment.

COMPLEX PERFORMANCE INDICATOR

Docekalová & Kocmanová (2016) articulate a framework for quantitative assessment of corporate sustainability called the Complex Performance Indicator (CPI). The model includes 17 Key Performance Indicators (KPIs) of environmental, social, economic, and corporate governance performance, which are weighted and combined to create the aggregated factor, CPI. See figure 2 for a visual representation of the CPI. The purpose of this framework is to provide a simple means of measuring sustainability that can be used to compare one business's sustainability to that of others via the use of benchmarking. This is another model that is made for manufacturing organisations, and it was tested on that type of organisation by means of questionnaires being filled out by CEOs of manufacturing organisations. The indicators that were chosen to be included in the CPI are presented in Figure 3. The issue with an aggregated indicator as is found in this model is that detailed, and sometimes important information gets lost. Progress over time of the specific KPIs that are measured is not seen if the CPI is the only indicator that is used.

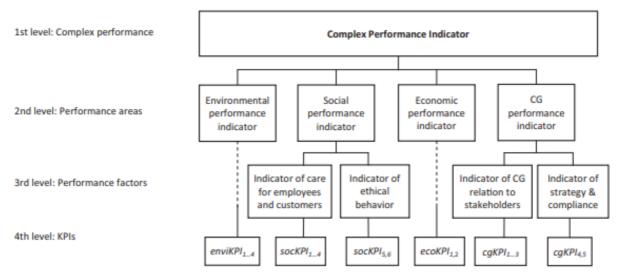


Figure 3: Explanation of the different levels of the Complex Performance Indicator. By: M. P. Docekalová & A. Kocmanová (2016, p.618)

Key Performance Indicators are an important and much used method to measure how an organisation is performing on key areas of business. However, not all authors agree that the commonly understood use of KPI such as the one in this model is the correct one. There is a branch of academia

Table 3Reduced sets of environmental, social, economic and corporate governance key performance indicators.

P	
	Cronbach alph
Environmental performance	
enviKPI1 Consumption of recycled materials and	$\alpha = 0.919$
raw materials	
enviKPI ₂ Fuel consumption	
enviKPI₃ Waste production	
enviKPI4 Environmental costs	
Social performance	
Care for employees and customers	
socKPI1 Percentage of employees covered by	α = 0.890
collective agreement	
socKPI2 Occupational diseases	
socKPI3 Percentage of products and services for	
which the impact on the health and safety of	
customers is evaluated during their life cycle	
socKPI4 Expenditures on identifying and	
ensuring customer satisfaction	
Ethical behaviour of company	
socKPI5 Wage discrimination	α = 0.925
socKPI6 Violations of the Code of Ethics	
Economic performance	
ecoKPI ₁ Cash Flow	α = 0.862
ecoKPI ₂ Return on assets	
Performance of corporate governance	
CG relation to stakeholders	
cgKPI ₁ Contributions to political parties,	α = 0.806
politicians and related institutions	
cgKPI2 Number of complaints received from	
stakeholders	
cgKPI ₃ Percentage of women in CG	
Strategy & Compliance	
cgKPI ₄ Percentage of achieved strategic goals	$\alpha = 0.839$
cgKPI ₆ Total number of sanctions for	
noncompliance with laws and regulations	

that defines KPIs as "a set of measures focusing on those aspects of organizational performance that are the most critical for the current and future success of the organization" (Parmenter, 2010, p. 4). The authors provide a distinction between Performance Indicators (PI) and Key Performance Indicators. To them Performance Indicators are those indicators that do not discuss a monetary return but are also not the main cause of business success. Key Performance Indicators should monitored daily, or at least weekly, and the CEO or management should remain responsible for the smooth running of the KPIs (Bishop, 2018; Parmenter, 2010). In the CPI, Key Performance Indicators are mentioned, however, if the definition of Parmenter would be used, then these would be Performance Indicators.

Figure 4: List of Key Performance Indicators that are combined to form the Complex Performance Indicator, including their mathematical values. By: M. P. Docekalová & A. Kocmanová (2016, p.615).

These two measurement frameworks both provide a way to measure how sustainable an organisation is, and they are both made for manufacturing industries, meaning that there are questions surrounding their applicability in service-based organisations such as the consultancy industry. The

addition of corporate governance indicators and measurements is one that is crucial as corporate governance is becoming more important. Concerns about organisational misconduct have become more prevalent since the 1980s and corporate governance is an answer to the concerns that stakeholders have (Aras & Crowther, 2008).

2.1.6 ORGANISATIONAL CONTEXTUAL FACTORS

Measuring how sustainable an organisation already is, is the first of two steps to assess the organisational situation to identify business problems within sustainability. An organisation that is trying to become more sustainable requires knowledge on how sustainable they are, and knowledge on the contextual factors that influence sustainability implementation (Witjes, Vermeulen, & Cramer, 2017; Engert, Rauter, & Baumgartner, 2016). The next section discusses different organisational contextual factors that can have an effect on envisioned sustainable change.

Several authors have developed frameworks on how to implement sustainability practices. They have done so to discover what methods need to be used, and how they need to be developed within an organisation (Engert & Baumgartner, 2016; Engert, Rauter, & Baumgartner, 2016; Witjes, Vermeulen, & Cramer, 2017). From these frameworks, conclusions can be drawn as to the essential elements that go into sustainable change. Engert, Rauter, and Baumgartner (2016) assessed 114 studies of sustainability integration into strategy to collate insights into drivers, barriers, and supporting factors of organisational change towards sustainability.

In terms of competitive advantage according to Steyn and Niemann it is essential that corporate sustainability is implemented in all aspects of the organisation and that it becomes second nature (Steyn & Niemann, 2014). Several barriers and supporting factors to sustainability strategy implementation have been discovered, including "management control; stakeholder engagement; organisational learning and knowledge management; transparency and communication; manager attitude and behaviour; organisational culture; complexity; and investment costs (Engert, Rauter, & Baumgartner, 2016, p. 2840). In implementing sustainability strategies, organisations take on extra work on top of the core business activities that they perform. Having the support of management, in trying to get new organisation wide initiatives implemented means that the message is spread throughout the different organisational groups by the managing employee bringing it to employees' attention. This also correlates with the theory of organisational change in which step three is to identify leadership. Having both top and middle management involved creates a wide support net for the change. Management control is also found to be an important element in the six success factors of sustainable implementation (Engert & Baumgartner, 2016).

The importance of organisational learning, organisational culture and organisational structure is found in Witjes, Vermeulen and Cramer's 2017 article *Assessing Corporate Sustainability integration for corporate self-reflection*. According to them, integration needs to be implemented in three different aspects: organisational learning, organisational structure, and organisational culture for it to be successful.

Organisational learning comes in the form of a continual loop of plan, do, check, and act, if there is a successful change then the cycle is complete, if the change is unsuccessful, the cycle needs to be adjusted, and then tried again. The implementation gets planned by those with the power to do so. Next the implementation gets carried out by the employees. Once the implementation is in use it gets reviewed for suitability. Did it work the way it was supposed to or has the change not fully worked? If the proposed change has not been achieved or the strategy does not work as it was expected to then amendments are implemented to change the course of the implementation.

The organisational structure includes the three different levels: strategic, tactical, and operational. The strategic level is the level at the top of the organisation, often done by top management and executives. This is the level where companywide strategies are decided on and formulated. In the tactical level, the strategies that are determined in the strategic level are planned out to be implemented. The lowest level is the operational level. Here the proposed change is implemented by those who need to work with it. The pre-existing organisational structure can be a barrier to integration if it is a structure that does not accommodate for change. However, if this barrier can be overcome, then adjustment of the organisational system can lead to consistent value creation via technological innovation, pioneering individuals, and the coordination of value creation activities. The necessity of change being implemented in all three levels of organisational structure is also highlighted by Baumgartner in the integrated framework (Baumgartner, 2014). These views of organisational structure being used to implement changes are a part of intended change theory. However, they can also be seen as facilitating or hindering factors. An organisational structure where all levels agree that sustainability is important, could lead to more sustainable changes than one where at least one or more of the levels calls this assumption into question.

Organisational culture needs to be adaptable for a suitable strategy integration to take place. The three levels: surface, value, and underlying are all elements that are required to influence the implementation. To achieve the transformative change that is required, CSR must be an integral part of all the organisational processes and the corporate strategy. CSR must be integrated in all business activities; it cannot be an extra to gain some more customers. It must always be there (Witjes, Vermeulen, & Cramer, 2017). Organisational culture is essential to business change as it represents the norms that employees and management adhere to, as well as the values and beliefs that are present in the organisation (Ng'ang'a & Nyongesa, 2012). Culture can be seen in organisational symbols, codes of conduct, ways that employees talk about the business, organisational rituals, and architecture (Schein, 2010). When a proposed change is supported by internal organisational culture the success rate increases. This increase comes due to raised awareness to the importance of sustainability, as well as an open dialogue on the subject where everyone has an opinion seeing as it is a part of everyday work (Fietz & Günther, 2021). Engert and Baumgartner identified success factors that assist in implementing sustainable strategies well. Organisational culture was one of the six success factors along with organisational structure which is already discussed above. Organisational culture is crucial, and it needs to be geared towards sustainability. An organisational culture that is sustainability oriented

should empower and inspire employees to take sustainability into account whenever they can (Engert & Baumgartner, 2016).

The four discussed frameworks have all agreed on certain things: integrating sustainability into an organisation requires commitment from management, an acceptance into organisational culture and a strategy that spans the strategic, tactical, and operational levels of an organisation's structure. As part of the analysis framework that will be created and tested in this thesis, these aspects are going to be taken into consideration to determine the organisational context for an organisational change to sustainability.

2.2 THEORETICAL FRAMEWORK

As seen in the literature review Corporate Social Responsibility is hotly debated, there is no consensus as to what the organisational responsibility is. However, there are several arguments that support CSR, the ethical responsibility of businesses, and the possibility to tackle global scale issues more than governments can. Therefore, this thesis continues with the idea that CSR is crucial due to the role of the market sphere within the three spheres of sustainable governance.

To change an organisation to embrace sustainability is a challenge. Organisational change comes with challenges, as many change attempts do not end succesfully especially when the aim is to change to embrace a concept that is not clearly defined, as is the case with sustainability. The first step to facilitating change according to Luecke is to "Mobilize Energy and Commitment through Joint Identification of Business Problems and Their Solutions" (Luecke, 2003, p. 33). To identify business problems an assessment of the organisation is required. In Chapter 2.1.5 several models to assess corporate sustainability were discussed. The Complex Performance Indicator is to be the basis for the assessment model that will be created here. Several issues were identified with the model that will be addressed here.

Firstly, the aggregate nature of the indicator means that information is lost that is crucial, such as progress in goals and targets. Because of this, the aggregate factor of the framework will be disregarded, and instead the separate indicators are measured on their own. Secondly, corporate governance indicators are still included in the assessment as they are important, however, they are recategorized to fit within the triad of environmental, social, and economic indicators. This is done to keep within a theme that is understandable for practitioners, especially those who are not well versed on sustainability theory. Thirdly, two sub-categories were added to the three main categories of environment, social, and economic. As consultancy and other service-based organisations do not manufacture anything, it is difficult to measure the environmental effect of their services on the environment. For this reason, a sub-category was made within the environment category that was solely based on the projects on which the organisation consults. This category is an adaptable one, where the environmental impact of different types of services can be measured. The second sub-category is within the social category. Some social indicators focus on employee benefits and rights. Whilst the other indicators focus on the impact of organisational activities on society, such as: complaints from the

neighbouring areas due to activity, or the creation of employment opportunities. Due to these differences, they have been separated into an internal and external sub-category. Fourthly, several of the KPIs that are mentioned in the framework are important for the manufacturing industry which it was originally intended for, however, these elements are not interesting for service-based organisations. Therefore, the first environmental KPI of resource consumption of raw and recycled origin is removed, and other indicators are added such as water consumption in the office, amount of CO₂ emitted by the organisation, and use of electricity of both non-renewable, and renewable origin. Several indicators were also added based on information from certification requirements. This was done, as certification can be a good signal to external parties that the organisation is taking the change seriously. However, achieving certification is not always a goal for some organisations, therefore requirements are added, but the certification is not striven for. Lastly, the different categories are scored out of ten. Several of the indicators are scored based on a percentage such as renewable energy. 100% renewable would be a 10 on the scale. Others are benchmarked on averages such as kWh electricity used in a year. Table 1 shows the adapted model, and appendix 8.1 has a list of what each KPI entails.

Table 1: Sustainability assessment for service-based organisations

Category	Focus	KPI (Key Performance	Minimum	2	3	4	5	6	7	8	9	Maximum
Matura	lasta ana - I	Indicator)	(1)									(10)
Nature	Internal	Electricity use (kWh)										
		Clean energy (kWh)										
		Fossil fuel (in m3)										
		Water (L)										
		Waste (kg)										
		Seperated waste (kg)										
		Emissions (tonne CO2- eq)										
		Investment in										
		environment										
		Environmental costs										
	External	Clean energy										
		(projects)%										
		Re-usability%										
		Virgin resources %										
		Biodiversity %										
		CO2 (tonne save)										
Social	Internal	absenteeism										
		Occupational illness										
		Wage gap										
		Distribution man-female										
		Investment in										
		employees										
		Employee satisfaction										
	External	Customer health and saftey										
		Customer satisfaction										
		Complaints from society										
		Social investment										
Economic	Internal	Return on investment										
	&											
	external											
		Cash										

Aside from the sustainability assessment, the assessment of organisational contextual factors is also of importance. This is done simultaneously with the sustainability assessment. The specific contextual factors to be researched are organisational structure, organisational culture, and leadership and management involvement.

To summarise, this thesis aims to understand how sustainable organisational change can come about by developing an assessment model as the first step to organisational change to sustainability. Therefore, step one of the seven-step change model by Richard Luecke is filled in by assessing the sustainability of the organisation, and the supporting or hindering factors to change. These assessments together provide the required input for the next organisational change steps.

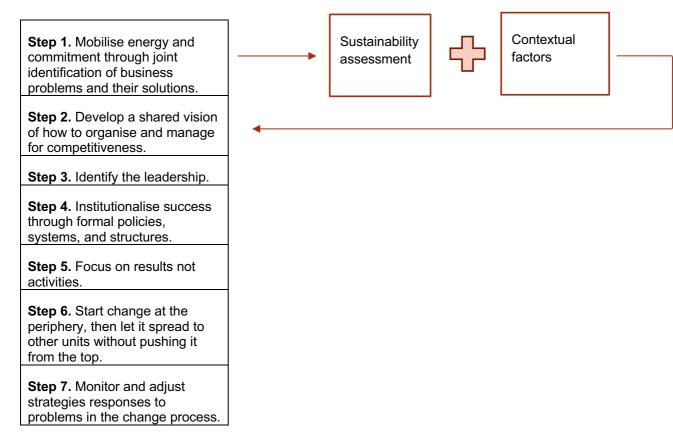


Figure 5: Conceptual model of sustainability assessment influence on the seven-steps to organisational change model. Adapted from Luecke (2003)

2.3 OPERATIONALISATION

Several of the concepts discussed within this thesis lack a clear definition or practical views. It is important to clarify what will be looked for when it comes to these concepts. On the concept of sustainability, the widest version of it will be used, incorporating environmental, social, and economic sustainability. Something is considered sustainable when it maintains or enhances the current situation for the current and future generations, without losing natural capital. To measure sustainability 22 Key Performance Indicators (KPI)s were collated, these KPIs were based on academic articles such as the Complex Performance Indicator (Docekalová & Kocmanová, 2016), certifications for sustainable

businesses, and some judgement from personal experience and knowledge. The full list of KPIs can be found in Table 1.

Organisational culture is organisation specific, however, it can be found in the same elements within every organisation. Schein posed that culture can be found within three levels: basic assumptions that the organisation has, organisational values, and artefacts. The artefacts are the sensory representation of the culture, the things that can be seen or heard that represent the organisation (Schein, 2010). Other authors corroborate that organisational culture is found in the beliefs and values of an organisation (Ng'ang'a & Nyongesa, 2012). Within this thesis organisational culture is identified by the values and beliefs that employees espouse. These can be found by phrases such as "it is always done this way", or "we are all like this". Culture is also found through several of the organisational artefacts such as the office spaces, and codes of conduct.

3. RESEARCH STRATEGY AND METHODS

3.1 RESEARCH STRATEGY

To achieve the research aim, of understanding how organisational change can be facilitated by using a sustainability assessment within an organisation, a deductive case study will be performed within Volantis (Simons, 2009). The case study will be used to test out the newly designed assessment method. Case studies are centred around one specific case, be it an organisation, an institution, or a law, and their context. It is a method of research that explores one situation to its fullest extent and is used to gain information on one specific example. It does not aim to generalise knowledge to a wider group, as its aim is to understand all the workings of a specific example (Gomm, 2000; Flyvbjerg, 2006). Case studies can be used for different cases, with different aims. The aim could be to assist in practical implementation or to change policy making (Simons, 2009). Organisational change is very context specific. The environment, employees, and organisational norms all have an impact on change, and for this reason, reviewing organisational change fits well with the purposes of a case study. Other authors in the organisational change field have also used a case study such as the case study performed by Lindsay Nelson on a power company in Australia. In this organisation a large change was undertaken as an answer to criticism due to years of complacent acting. The article aimed to learn lessons about the problems with planned organisational change through an example where it did not work as intended (Nelson, 2003).

There are three main methods of data collection within case studies, which are document reviews, observations, and interviews. However, these are not the sole forms of data collection that can be performed, other qualitative methods include discourse analysis, photographs, and video analysis (Simons, 2009). Discourse analysis emphasises context, not just the actual words spoken or written down by a particular party (Luo, 2019). Video analysis on the other hand is more detailed than most qualitative research methods as the recording can be rewound to watch different participants reactions and it also contains all the same detail as audio recordings would do, examples are video recording a school lesson to assess which teaching methods are most engaging for students (Ramey, Dyer, Krist, & Hilppö, 2016). In this thesis document analysis, (participant) observation, interviews, and informal conversations were conducted.

Volantis was very intrigued as to how sustainable they were and how they could become the leading sustainable organisation within their industry by providing the most sustainable advice and having the best sustainable efforts internally. The internal sustainability would serve as a background for project sustainability. To become this type of organisation, they required knowledge on their current position and the contextual factors that would assist or hinder the organisation in changing to become the organisation they want to be. I was appointed as a researcher to create an assessment model to assess how sustainable the organisation was, and to review any barriers or supporting factors that would impact an attempt to implement organisational change. To start I reviewed different assessment models that I could find on how to measure sustainability. This was rather challenging as sustainability

is not clearly defined and therefore there were many different ways to assess sustainability. I analysed certifications and reporting first. I discovered that there were several certification schemes in place for organisations to prove to external parties that they are sustainable or taking steps towards becoming sustainable. Certifications can simplify the process of choosing a product or service when a customer is trying to make an ethically or environmentally informed choice. Certifications such as the rainforest alliance on coffee and chocolate, or FSC certified fish can make products with those certifications an easier choice for consumers than products that are not certified. Some of the certifications only review one aspect of business such as the ISO standards. Each ISO standard certifies proper business conduct in one element of business, be it quality management (ISO-9001), environmental management (ISO-14001) or social responsibility (ISO-26001). Whilst other certifications such as B corporation and MVO prestatieladder, a Dutch certification scheme, review the entire business process. From internal culture, and human rights, to the core businesses impact on the environment and society.

Certifications make it easier to choose between certified and non-certified products, however there are downfalls of certification schemes. One downfall of certifications is that at least several of them do not get adequately monitored and some even work adversely by promoting unsustainable behaviour prior to certification, meaning that there are certified products that do not meet the values behind a certification. This is especially prevalent in the Indonesian palm oil industry. There is certified palm oil in use, where deforestation is still happening because the certification does not require deforestation to stop. Monitoring of certified plantations is challenging as area reports are not required and plantation owners are encouraged to clear land prior to certifying, as previous bad conduct is not considered within the certification (Carlson, et al., 2017). Certifications like this one call into question whether any certification can successfully work in changing business practices, and sometimes people attribute the term 'greenwashing' to these types of certifications.

Another of the downfalls of certification schemes is that they cost money to achieve. Currently in the Netherlands certifications are only required for employment opportunities that are dangerous for the employee or society such as working with asbestos, working with explosives or fireworks, and working with heavy machinery (Rijksdienst voor Ondernemend Nederland, 2020). Having talked to several top managers within Volantis, the idea of certifications was not always favourable. One manager mentioned that just throwing money at certain certification boards will get you a certification, meaning they become void as anyone can achieve one. This manager mentioned that their repeat customers are their certification, if the customers come back that speaks more for the business than a piece of paper that has been earned by paying for it (see interview quote 1 in appendix 8.6). However, the manager did also state that some certifications are good to achieve on an organisation level to alternate who reviews the organisation, to get a fresh pair of eyes reviewing the business practices. This was the case when Volantis obtained its ISO-9001 certification.

Reviewing certifications provided a starting point in defining categories that were important, but it was not until I reviewed academic literature and found the CPI framework as described in chapter 2.1.5. that it became clear how to determine the sustainability of the organisation. Although the model needed adaptation as described in chapter 2.2 it was a good starting point. The indicators that were

used and the corporate governance indicators made a big difference from other assessments which did not provide a practical assessment to implement. Once the adaptations were completed it became clear that there was still something missing. Organisational change does not happen just from assessing the situation. Knowing where you stand in terms of CO₂ reduction and wage-gap does not say anything about how the organisation could react to change. This is when it became apparent that certain factors could significantly help or hinder any envisioned change. I went back to the literature and tried to find what else needed to be reviewed for organisational change to have the best chance of success. That is when I found the implementation models and the contextual factors that they described. Adding an analysis of these contextual factors to the sustainability assessment completed the puzzle of the preparatory analysis of the organisation, to facilitate change.

3.2 RESEARCH METHODS

3.2.1 REVIEW OF ORGANISATIONAL DOCUMENTS

The documents that Volantis publishes internally and externally provide an overview of the different goals, and images that they want to present to their employees and clients. The organisational documents were collected by looking up the company on search engines, asking employees that have access to strategy documents for access, and sifting through the company website. These documents also provided information on several of the indicators that were being assessed within the organisation. Some documents provided information on environmental investments, currently active projects, and employee information.

All the available documents, blog posts, and website information (external and the intranet) were collected and reviewed to find goals and strategy on sustainability. Key words such as: "duurzaamheid" (sustainability) "circulariteit" (circularity) and "ambitie" (ambition) were used to identify sustainable goals and strategies. Ten documents were collected and reviewed. One was an article written about, and with, the organisation's board members. One is an internal document, four are webpages from the Volantis.nl website, two are competitor sustainability reports, one is a CO2 measurement done by Volantis and the final document was an internal analysis of Volantis performed by two students.

The documents were the starting point for many of the KPI valuations, as they provide information on the current priority list of different KPIs. Documents that were external to Volantis such as competitor impact reports and industry regulations were also reviewed to understand the business environment surrounding Volantis. Specifically, the 2021 impact report from Copper8, and the year report from Arcadis for 2021.

During the search for documents, both primary data, collected by the researcher for the purpose of this specific thesis, and secondary data, data collected by other researchers for different studies which is also relevant for this specific study, were collected to ensure a full overview of available data (van Tiel, 2014). The primary data includes internal and external documents, together with documents

published by competitors, and government groups. The secondary data in this thesis include data that previous interns and students had gathered and analysed, such as previous CO₂ impact analyses.

3.2.2 (PARTICIPANT) OBSERVATIONS

Another crucial element of case study research is the (participant) observation. An observation is a scenario where the researcher witnesses certain things happening and documents them. They do not get involved in the process or things that are occurring. A participant observation is one where the researcher is obviously in the room and partaking in the discussion or scenario. This is different from an observation where the researcher is hidden and not taking part, as in that situation the aim is to observe an action or thing in its own habitat and without interference. Observations are a supplemental method of data collection to interviews. They are performed to gain a more in-depth picture of the case that is being studied, and to understand the unspoken dynamic within an organisation (Simons, 2009).

Several observations were held, these included observations during meetings with the circular team of Volantis and the other business units (architects, energy modellers etc.), observations of the work environment, observations during meetings chaired by different people on subjects of sustainability. During these observations the observer was present and taking notes. Sometimes in a participatory setting, and at other times the observer was only there to observe and take notes. Participatory observations were necessary, as employees were aware of my role within the organisation, and that I was assessing the sustainability of the organisation. The employees were therefore influenced in their behaviour from the first week. Questions were asked and observations pointed out, meaning that it became challenging to separate the researcher from the situation.

Throughout the internship several photos were taken to supplement descriptive observations to assist recollection of certain symbols and office space lay-out. The observations helped to understand exactly what was going on within the company and provided much needed depth to the documents and interviews that were collected. The documents can only show what is written down, and the observations provide deeper knowledge that I would not have been able to receive in another way.

There is another aspect of data gathering that falls under participant observation, this is the informal conversation. During the internship where this research was completed, several informal conversations were held which provided incredibly important insights, these are therefore seen as a form of data collection. When an important informal conversation was held, I immediately wrote down in notes what had passed during the conversation, meaning that the rate of forgetting specific information was low. The important information was then highlighted to inform another part of the research.

3.2.3 INTERVIEWS WITH EMPLOYEES

To collect the knowledge required to assess the organisational contextual factors, interviews were held with several employees from all Business Units, and from all demographics. There were

interviews with people who had been with the company for a few months, or some who had been there for over 20 years. Overall, 21 interviews were performed, three from almost all Business Units, management, and assistance personnel. The interviews were semi structured, between 30 to 60 minutes long, and audio-recorded, with questions relating to the past of the organisation. How change has come about in the past, and questions pertaining to the organisational culture. A semi-structured interview was used in the research because it provided the freedom to follow the path that a respondent wanted to follow, whilst ensuring that the necessary topics were discussed (Simons, 2009). To make sure the interviews were valid, a manual is provided in appendix 8.2 and 8.3 which puts forth the required and desired topics of discussion in the form of questions that needed to be answered in some form during the interviews.

The participants of the interviews were sampled by choosing three people from almost all of the Business Units. Aiming for diversity in employment history within the company, and diversity of gender. This resulted in 21 interviews. The range of functions is diverse from top management all the way to part-time student-employees. The participants were contacted via work-email and were invited to attend an in-person interview that would take approximately half-an-hour. They were informed that the interview would be discussing organisational change and organisational culture.

To analyse the interviews, they were first transcribed verbatim, and then reviewed to identify codes that related to organisational change, and culture within the respondents' work. This could be in reference to something that was already in place, or something that they wish would be considered. To code the interviews five main categories were identified. Organisational change, organisational culture, organisational structure, change agents, and communication. Answers related to the categories were compared to identify patterns in answers. The interviews were held in Dutch, however, for the purpose of this thesis specific quotes have been translated. The original quotes and their translations can be found in appendix 8.5.

3.3 RELIABILITY AND VALIDITY

To ensure the reliability and validity of this case study research two things were implemented. The first was the process of triangulation where different data, methods, and operationalisations were applied (van Tiel, 2014). In this study this meant that data was sourced from internal and external sources which were both primary and secondary in nature. Different methods such as those described above were used to gain information that corroborate each other on different aspects. The other way to increase reliability and validity is to create sub-units within the case. This was already the case at Volantis as there are different Business Units and locations within the larger overarching organisation. Aside from those pre-existing units, organisational culture was also documented during interviews and different sub-groups of culture were grouped together during analysis.

Throughout the data collection process, I was very involved within the organisation. I helped shape the assessment that became a central part to the thesis and my behaviour, as mentioned above, shaped the study as partaking in the different sessions provided me with knowledge and directions in which to

search that I would not have taken had I not been part of the organisation. I therefore also recognise that this study is unique and will never be replicated in precisely the same manner. The separate elements can be identified and replicated however, which protects the rigour of the research (van Tiel, 2014).

4. RESULTS

Reviewing the data that was collected throughout the course of this thesis several main findings emerged. Firstly, the sustainability assessment that was designed gave a clear overview of the company's current standing by identifying indicators which had already been completed and finding other indicators which had not even been considered by management. Secondly the assessment provided insights into improvements in contextual factors that were required to facilitate an emergent sustainable change. Thirdly, during the course of the interviews and observations several extra criteria for sustainable change presented themselves. These criteria include communication, change agents, and small-scale goal setting. Clear communication as to the reason for a change is required. One or several change agents that have the time to think about and work on sustainability implementation increase success, and clear small-scale goals need to be set. Grand future goals seem far away or unattainable meaning that they do not motivate employees, whereas smaller goals which seem within reach are easier to take seriously and spend time on.

4.1 TESTING THE ASSESMENT MODEL

4.1.1 SUSTAINABILITY ASSESSMENT

During the internship a sustainability assessment of Volantis' current position was performed using the assessment model described in chapter 2.2. Performing the assessment was the main aspect of the internship. For electricity use, fossil fuel use, and emissions, a benchmark year was created for the organisation. The measurements that were taken during the internship serve as an improvement basis for the upcoming years. Electricity use was high compared to the average electricity use for office buildings; it was 150% of the average Dutch office building (Online Bedrijfsmakelaar, 2014). Although energy use was high, the measurement for renewable energy showed that all locations ran on renewable energy. Most of the renewable energy came from certified electricity bought in, but a small percentage of the energy was generated onsite via solar panels (Multiple respondents, personal communication, April 13, May 2, May 18, 2022). Even though work can be done to lower electricity usage, the fact that it is provided by renewable energy is positive. Fuel usage and emissions came exclusively from the car fleet and was therefore a lot lower than the average (Online Bedrijfsmakelaar, 2014). Social indicators such as wage discrimination on the basis of gender were ruled out by the organisation, and the organisation had received no complaints from society about their work. The organisation also does not have to pay any fines or penalties for polluting the environment. Some of the indicators that are in the assessment model encompassed elements that the organisation did not keep a record of, or even measure. Indicators such as occupational illness, customer safety, and customer satisfaction were not measured. Occupational illness was not measured due to the law in the Netherlands that an organisation is not allowed to ask employees for the reason behind their illness, therefore, burn-out or other stress related illnesses that could come from the high workload could not be identified (Wettenbank, 2016). For several indicators data could not be collected or were confidential to the organisation and have therefore not been added into the assessment. For water use, waste, and recycled waste production, data could not be uncovered. The external environmental impact data could also not be sufficiently collected to provide an accurate representation of the environmental impact of the organisation. Below in table 2 is the assessment as it was performed for the organisation.

Table 2: Completed sustainability assessment for service-based organisations, including table legend

Category	Focus	KPI (Key Performance Indicator)	Minimum (1)	2	3	4	5	6	7	8	9	Maximum (10)
Nature	Internal	Electricity use (kWh)										300,000 +
		Clean energy (kWh)										
		Fossil fuel (in m3)										4,000+
		Water (L)										
		Waste (kg)										
		Seperated waste (kg)										
		Emissions (tonne CO2- eq)										13+
		Investment in										
		environment										
		Environmental costs										
	External	Clean energy (projects)%										
		Re-usability%										
		Virgin resources %										
		Biodiversity %										
		CO2 (tonne save)										
Social	Internal	absenteeism						4%				
		Occupational illness										
		Wage gap										
		Distribution man-female			4:01							
		Investment in employees										
		Employee satisfaction										
	External	Customer health and saftey										
		Customer satisfaction										
		Complaints from society										
		Social investment										
Economic	Internal & external	Return on investment										
		Cash										

(insufficient) data available
Benchmark year
degree to which it is implemented
Measured but no progress in the goal

4.1.2 CONTEXTUAL FACTORS

The second part of the organisational change assessment was to identify the contextual factors that could play a role in facilitating organisational change to sustainability. According to literature the factors for change included organisational culture, organisational structure, and management

leadership (Engert & Baumgartner, 2016; Witjes, Vermeulen, & Cramer, 2017). These three factors were reviewed to identify if they were hindering or supporting factors for sustainable change in their current state within the organisation, and if, and how, their direction needed changing. Aside from that, during the data collection several other contextual factors were identified that could also assist in organisational change.

ORGANISATIONAL CULTURE

Organisational culture exists, according to some authors, of the beliefs and values that an organisation holds (Ng'ang'a & Nyongesa, 2012). Throughout the interview process the respondents were asked to describe the organisational culture. This was done by asking for the culture of their specific Business Unit, the culture of the organisation as a whole, the culture of the different locations, and any differences between them. 52% of respondents called the organisation "open", and 52% of respondents mentioned that no question is a bad question, and everyone wants to help everyone else. There were many statements that diverged from one another. Several respondents mentioned that sustainability was considered within the organisation, whilst other respondents expressly mentioned that the organisation espoused sustainability values, but they felt a disconnect between reality and the espoused values. A very prominent statement that I heard throughout my internship was "practice what you preach". In a participant observation with several consultants and the circularity Business Unit on February 8th, the sentiment was brought up that the employees did not feel that Volantis practiced sustainability as much as was advertised. Multiple of the respondents from the interviews also expressed that view, and one felt that the organisation would benefit from changing small internal things to reach a more coherent feeling between the espoused and actual values.

"We tell anyone and everyone that we're sustainable, but we aren't sustainable ourselves, at least that's how I look at it. And then things like having waste separators are the easy things." (Respondent 1)

Throughout organisational documents, sustainability statements and claims were present. The organisation has supported customers in sustainable endeavours in their projects, and according to Volantis, innovation, sustainability, and the circular economy are focus areas. In a recent article written about the organisation for its 70th anniversary the board members, and several managers were interviewed. Much of the text discussed the sustainability of the organisation. Almost all the discourse was about how important sustainability is to the organisation. However, hardly any of it discussed internal sustainability. The only element about internal sustainability came from the Circular Business Unit manager.

"The third component is maybe the most important: behaviour and collaboration. Is circularity anchored in the behaviour of the organisation as a core value and how do you secure it in organizational processes?" (Eberson, 2022, p. 8)

By having sustainability embedded internally, it becomes a part of the culture through values, which means it carries over into other aspects of the employees' work, including their advice for clients

(Weerts, Vermeulen, & Witjes, 2017). Aside from this article, the Volantis website is full of nods to sustainability. From heading names to mentioning sustainability in almost all its claims, sustainability is everywhere. However, many of the claims are rather vague and lack evidence.

"Our innovations in sustainability help to keep our priceless earth intact. Energy reduction is an obvious theme for Volantis. And we are frontrunner in the circularity area, a way to build with an aim that humanity can possess a world of resources in the future." (Volantis, sd)

Volantis is not the only organisation to discuss sustainability in this way. Many other organisations post vague claims online without corroborating them with measurable evidence, and this is concerning consumers. A study in the Netherlands shows that at least 43% of respondents did not trust organisation's sustainability claims, and 55% felt that an organisation needed to anchor its sustainability internally (Dossier Duurzaam, 2019).

There were few indicators that the organisation has espoused sustainable beliefs in their culture. For instance, it was the norm that employees would leave electrical devices on standby or even on, when not in use. Lights were on throughout the day, even when it was bright enough in the office that the lights were unnecessary. Many employees in informal conversations admitted to not knowing much about being sustainable, and that they were not often asked to include it in their work or day-to-day life at the office. There were no guidelines on waste separation, there was not even a possibility to perform waste separation in two of the three office spaces for the first three months of the internship. These were all indicators that the organisational culture was not yet geared towards sustainability. However, with increasing calls to be sustainable, internally, and externally, there is a slow shift in mind-set from not being sustainable, to questioning what can be done to become more sustainable. During the same observation with the consultants and circularity Business Unit of February 8th another of the consultants present mentioned wanting to include sustainability in their work but lacking the knowledge and proof to support a sustainable alternative to a polluting process. Some interview respondents also mentioned trying to keep sustainability in their minds both in the office, and within their projects, and sometimes even at home.

"You do quietly keep it in mind, yes. I'm not saying it's always the case because I do drive a car with petrol, it's already not diesel. But you do try to keep it in mind. At home as well, you try to lower the energy you use. Just use a little less of everything. Drink from a Dopper (a reusable water bottle) and have solar panels on the roof. (Respondent 5)

Aside from this, several changes took place within the office environment during the time frame of the internship and shortly after. One of the three locations decided on their own that they wanted to be able to separate their waste whilst at the office, and therefore they installed their own waste separators in their location (Respondent 7, personal communication, April 25, 2022). Shortly after the internship timeframe was over, another intern informed me that the waste separators that had been talked about since the start of my internship had arrived for the main location (Respondent 23, personal

communication, June 26, 2022). These changes show that the organisation is taking steps to increase their internal sustainability to match with their espoused values.

ORGANISATIONAL STRUCTURE

Organisational structure is divided into three categories: strategic, tactical, and operational. The strategic level within Volantis comprises the board members and senior management. In that level sustainability is partially engrained. One of the management members is the circularity business unit manager. He is the most vocal on sustainability and is seen as the expert on sustainable issues within the organisation. Another of the management team is the owner of one of the two architect bureaus that are part of the Volantis group. According to his employees he is an avid supporter of sustainable change and were it up to him there would be much more sustainability in the organisation. The other members of the strategic level take sustainability seriously, however, they are also concerned with other matters such as the economic health of their organisation, hiring new people, and ensuring a continuing client base. The fact that everyone at this level underlines the importance of sustainability, and that there are two sustainability champions within the group means that options for improvement are regularly brought to the meetings and considered. During a meeting in May discussing planning an event with the management team, several times the question was asked by several different people, whether there was a more sustainable alternative available to the plans they currently had in place.

At the strategic level changes are developed; however, the implementation of these changes does not always happen. As 5 of the 21 respondents mentioned, changes are regularly announced but eventually not implemented. Several explanations for this were offered, such as the implementation proved more challenging than expected, or the ideas that were put forward by those who are not in management were not deemed suitable for the organisation.

"Not one innovation has been pushed through because it is badly guided. ... No, there's a lot of talk and I don't really see anything. So, I think, yeah, it's fun but innovation is done more in the projects than in the loose meetings." (Respondent 16)

"There have been some initiatives, we're going to do it this or that way, and at a certain moment it doesn't amount to anything. And actually, the conclusion is that they're actually still doing it the same way." (Respondent 21)

In one case this even led to an employee no longer caring about changes and just viewing it as the next in a long line of things that are not completed.

"Only yeah, personally I think something gets started and then not finished. ... And that gives me, and it feels like others as well, the atmosphere of "oh yeah, now we're getting the next thing"." (Respondent 1)

Sometimes change gets to the tactical organisational level, and a plan is developed. Examples that were mentioned by respondents were the shift from their previous online environment to a new

one. The change was planned at the tactical level by someone from each Business Unit, ensuring that all the different needs within the organisation were taken care of. However, for the majority of changes this step does not happen as they are lost in the strategic level. The tactical level is not made up of the same people for each change. Every change needs different people from different Business Units. Therefore, the process cannot become more efficient, as for every change new people need to be informed of the current situation. Respondents mentioned that by incorporating Business Unit employees into the tactical level, there was more carrying capacity and acceptance for the changes that were being planned. All the needs that could be thought of were represented in these processes.

The operational level hardly has to implement change as the changes often do not get that far. However, problems in adopting new changes happen on this level as well. Several respondents mentioned that there are employees who are unwilling to change. The example of a bicycle race where you have the frontrunners, the peloton, and the stragglers was brought up multiple times. Many respondents mentioned that it needs to be clear to employees why a change is necessary. Overall, however, the employees are open to new ideas and if they are facilitated in the change, and they see the need for it, then the change can be successfully implemented.

There are positive signs for organisational change to sustainability within the organisational structure. With the strategic level taking a sustainable future seriously, and the operational level willing and able to change with the right tools and story in place. There are examples of more sustainable ideas that employees have brought to attention such as Fairtrade items in the kitchen, less prints, and other small changes. However, these never came to fruition. There is no clear reason why this did not go well, however, the assumption is that there was no one who had the time or inclination to create a plan to change the small things, and the idea got lost at the tactical level. There is room for improvement between a sustainable idea being raised, and it being filtered down to the operational level.

MANAGEMENT

In this organisation all substantial ideas need to go through and be decided on by management. Ideas from employees will be listened to, but only management has the authority to get things done. One respondent mentioned that if you can argue as to why something should be done and why it is beneficial to the company, then management will facilitate that change.

"And I find that the moment that you can explain why something takes a specific number of hours or costs, and what it delivers to the organisation, then in my experience there is always room for it." (Respondent 20)

Having a managing body that is open to change is crucial. That this is the case within Volantis is very promising. As mentioned in the organisational structure, the management team comprises the strategic level, and there is suitable interest in, and attention for sustainable change. The organisational board currently consists of four people, the CEO and CTO who have made the organisation what it is. These two people were the owners and managers of their respective organisations until they merged in 2008. In the last few years two new board members have been added: the CIO and COO. Especially

the newer generation within the board is geared more towards environmental and social goals, whilst the elder board members are more concerned with economics. The CEO and CTO also recognise that sustainability is the future for the organisation, however, they are more cautious and search for changes that are most cost effective, and have the highest impact (Respondent 22, personal communication, February 7, 2022). Aside from the four board members, there are another seven managers that comprise the top management group. They are the people within the organisation that choose change directions, and what is and is not worth the resources to achieve it.

CHANGE AGENTS

Aside from the expected contextual factors that affect organisational change to sustainability, several other factors were identified during the interviews. As discussed, several respondents mentioned a tendency within the organisation to announce a change or ask for input on a new initiative without following through. There have been attempts to create templates to help standardise certain elements of the everyday procedures which have been completed but with many mistakes that have been in the templates for ten years. An explanation for this is that the organisation mainly thinks of new initiatives in slower business times when there is extra room to think of ideas. However, by the time that the initiative is ready to be implemented, more projects have come in and everyone is too busy to work with it to ensure a successful implementation. Several respondents also expressed not expecting the research that I performed to have an impact within the organisation as the employees have not got the time to do anything with it, or they are not interested in it as they have other things to do. For these reasons it is important for there to be change agents within the organisation. A change agent is a person that is internal or external to an organisation, that champions a change. They do not have to be labelled as such, and there is no formal position for a change agent. Instead, these are people who feel passionately about a certain change or new direction, or are tasked to implement a change, and they work to successfully implement that (Lunenburg, 2010).

Both the Circularity Business Unit manager, and the architect owner that were mentioned above can be classified as change agents. Several respondents mentioned that hiring the circularity manager was a good step towards a more sustainable organisation. The respondents also mentioned the owner of the architects as being an influential person in sustainability, which I also observed for myself. He takes sustainability seriously, both in projects and internally and has advocated for more sustainable choices whenever he can. He had discussed sustainable event invitations, waste separation in the office, and using recycled paper in the printer.

Change agents are discussed extensively in organisational change literature. There is no recipe for organisational change, however, change agents are often seen as an important success factor. These are people that help to make sense of the proposed strategy of change for the employees of the organisation. Change agents are useful in both planned and emergent change (Heijden, Cramer, & Driessen, 2012). Change agents are important to assist management in making sense of the broad concept of sustainability, and to bring awareness and a new worldview to the organisation (Heijden, Cramer, & Driessen, 2012).

Both of the identified change agents within Volantis are changing things within the organisation, however, they both are focussing on rather limited areas. The circular manager is focusing on getting the circular economy going within the projects, whilst the owner of the architects is an architect who thinks of the small practical things that could send a message. To really get a sustainable change going, a change agent is required that has the time and freedom to focus on organisation wide sustainability, not just the circular economy or practical changes. Measurement and reporting, as well as monitoring of change and ensuring that the changes that are announced are followed and completed are a few of the requirements for this change agent. One respondent mentioned that the organisation has two types of people, those that look for innovations and change opportunities, and the experts who are very good at one certain thing, but do not look around them. This respondent felt that a bridge between these two groups was missing, to ensure that any change ideas that came from one group were successfully transferred to those people who would be required to work with it. A change agent could fill that gap.

"So, that bridge function is hardly here. A lot of things are thought up, and a lot of things are also done, but every time when it needs to be carried over it doesn't get a follow-up, whether it was actually implemented." (Respondent 18)

COMMUNICATION

Good communication was also identified as crucial to assist in organisational change. Planned internal communication is incredibly important within organisations of the size of Volantis which is an SME with approximately 90 employees. The organisation has three separate locations which are all separated at least by 1 if not 2 hours of travel, and they have diverse groups of employees. These employees do not have continual contact with one another, and although some mentioned knowing what was happening within the entire organisation, many others mentioned not knowing everything, if much, about the other locations. Even within the main location in Venlo, the separate Business Units do not interact continually. All these elements ensure that no one in the organisation has the full picture of what is going on. Even on the last day of my four-month internship I was learning new things that people were doing to incorporate sustainability without telling anyone. Even though it is noble to want to be sustainable even without announcing it to the world, in the case of transforming the organisation it is important to know what has already been done to prevent double or sometimes triple work. Aside from that, strong communication about everything, even the small things such as using recycled paper, or turning off lights and monitors when going home, leads to an increased awareness for the issue. If no one mentions the negative effects of printing a lot, especially on non-recycled paper, then those who are unaware will remain unaware. Another very important element of internal communication is the narrative, explaining why the proposed changes are necessary. Many respondents mentioned wanting to know what was behind a decision, and expecting that if that was discussed and explained, that there would be more carrying capacity for the proposed change. There is also academic evidence that supports this idea, storytelling is crucial to gaining support for and explaining new innovations to employees (Sergeeva & Trifilova, 2018). Throughout the interviews 9 of the 21 respondents mentioned that the message of a change that needed to be implemented needed to be continually repeated to

keep attention on the issue, whilst 7 of the 21 respondents mentioned the need to understand why a change was happening. Who identified the idea, and what the aim of it was. That way, more acceptance for the change would come about. The identification of this need indicates that it is currently not met, and this comes back to the gap between the employees looking for opportunities, and those implementing them in their daily work. There is a person missing who can tell these stories, and can tell them repeatedly to keep interest and to explain the change.

SMALL-SCALE GOALS

The final major finding is that small scale goals are required. Throughout this research it became more and more obvious that people needed to be guided through the process on a very low level. The respondents were looking for something like a step-by-step guide of implementation. Both within the projects and in their lives in the office. This was requested as there was a lack of knowledge and time to delve into the available knowledge on sustainability. This was also corroborated by a management member in an informal conversation. They stated that the people in their Business Unit for the most part enjoyed having a set plan and following it (Respondent 18, personal communication, February 15, 2022). The employees did not take initiative for change and innovation, only a few employees had the inclination to do so within his Business Unit.

Aside from that, large goals for far into the future that have been set now do not motivate much in the way of change. It is unclear what to do to achieve the goals and it seems far away because it is multiple years further in time (Peetz, Wilson, & Strahan, 2009). To increase motivation to achieve the goals, smaller goals for shorter periods of time should be set that can be monitored to see improvements. This keeps sustainability in the foreground of the organisation whilst making it easy and accessible for those that are not intrinsically motivated to change.

5. DISCUSSION

Many SMEs do not realise that they have an environmental and social impact, or that they can change their organisation to reduce their impact (Revell & Blackburn, 2007). This thesis set out an assessment model to help identify the current sustainable standing of the organisation, and in what form the contextual factors could be found within the organisation. The data suggests that the assessment provides clear focus areas for the organisation to work with, and it can especially bring indicators to the foreground that the organisation had not taken into account at all. The assessment provided Volantis with a starting point from which they could begin to create a strategy to facilitate organisational change. By identifying the current standing of the contextual factors that support organisational change, the required facilitating changes can be identified.

For the purpose of organisational change, it is important to note that all data is crucial. If an organisation can assess per indicator how it was before they started to change, and where they stand a number of years later, they can discuss if the change has led to the expected or hoped results. If those expectations are not met, then they have a clear need to adapt their change process. Had an aggregate indicator approach been used, then less clear information would be available for the organisation on the separate indicators that make up the aggregate indicator (Barclay, Dixon-Woods, & Lyratzopoulos, 2019). Change is different within every organisation; however, several elements can be identified within each process. Organisational culture, structure, and management have an impact on every organisation's change. Therefore, reviewing how they are structured within the organisation, and comparing that knowledge to the sustainability implementation literature, provides clear changes that could be made to facilitate change. The identification of the need for communication, change agents, and small-scale goals within Volantis are examples of organisation specific factors. Although these factors can be found in almost all organisations, how they need to be used to harness change is organisation specific, and therefore an analysis of the different contextual factors that employees mention can make a big difference. These factors need to be identified and used to implement change as employees are the ones on the operational level that need to accept and use a new way of working. This is in line with Witjes et al. who determined that different organisations implement change successfully with different tools (2017). The results of this thesis add to organisational change theory by showing that a clear assessment can be made of business problems, and solutions can be identified, by performing a sustainability assessment, and reviewing the contextual factors. The addition of the contextual factors to other sustainability assessments ensures that the most practical choices can be made for the organisation to facilitate a change.

Collecting the data required to complete the sustainability assessment was challenging for some KPIs, and not for others. The first challenge was to identify who had access to which data. The organisation leases their office buildings with many other organisations, meaning that all the required information for electricity use, water use, and waste production needed to be gathered from facility managers. Because there was a reliance on the data from these external parties it took a substantial time to gather, which could prove to be a hindrance to annual assessment of the situation to review

organisational change. There were questions about the accuracy of electricity use, as it was an amount that had been divided by square foot, not measured by individual electricity meters per organisation in the building. Due to this division, any electricity saving measures performed by the organisation would not immediately be translated in the measurement. Another issue with the facility management data was that water use, waste production, and recycling of waste were not monitored at all. Volantis had three locations and none of the locations measured waste indicators, and only one provided data on water use. This was however once again a measure that had been calculated through square foot usage, not direct usage. These indicators were important environmental indicators of the internal environment, as they showed how conscious the employees were in their day-to-day operations, as well as the equipment that the organisation had installed to limit usage. Therefore, these indicators would show how embedded sustainability was in the organisational culture. Other indicators were easier to determine such as renewable energy and wage-gap.

The most challenging yet important category to measure was the impact of the organisation's projects on the environment. This was the most impactful category of the assessment, as the organisation could have a larger positive environmental impact through their consultancy clients. It was challenging to accurately measure the projects that the organisation performs, as they did not always concern a building project. Some of the projects that the organisation worked on included the assessment of buildings for acoustics, providing fire safety advice, or applying for a building permit. Not all of these projects had a direct impact on the environment, and it was therefore a challenge to quantify the total impact of all the organisation's projects. Eventually it was not possible within the time frame of the study to identify ways in which to categorise the projects in such a way that clear data could be pulled from those projects that did impact sustainability. It is interesting that it is so hard to identify this data, and now that it has been brought to the attention of the organisation, it is hoped that they use the tools provided throughout this research to start gathering the information.

Another finding related to the assessment model was that the economic category caused some questions and issues within management. Volantis is a small-medium organisation that is privately owned. There is no legal requirement to publish financial results, therefore the organisation does not do so. They show their financial results to their employees four times a year. However, as the financial information is not publicised, and the reason behind the sustainability assessment is that it can be used to inform employees, and clients of the sustainability of the organisation, this creates an issue of willingness to include this information. For the purpose of informing organisational change there was no need to include an economic category. The economic indicators were being reviewed by the organisation in a different manner. So long as these indicators remained positive, there was no need to discuss or publish them in the sustainability assessment. The main reason economic indicators were included was to get an overview of all the pillars of corporate social responsibility, however, having the social and environmental impacts in one place is already sufficient in many cases. Several prominent consultancy agencies within the Netherlands provide a non-financial report on their sustainability progress that shows what they have done in the past year to improve their sustainability and the sustainability of their clients (Copper8, 2022; Arcadis). These agencies do not include financial figures

in their sustainability reports, therefore, the assessment for small-medium enterprises presented in this thesis should be adapted, and the economic indicators should be removed.

Due to time constraints testing out whether the preparatory phase led to successful organisational change was not tested. However, that is outside of the scope of the thesis as this thesis is focussed on reviewing the assessment model, and the data that it can provide to assist in change.

To continue gaining knowledge on organisational change to sustainability it is recommended to continue researching how organisational change knowledge can be combined with sustainability implementation theory to continue to adapt the organisational change model to suit an organisational change to sustainability. This thesis only discussed the first step in a seven-step model. The other six steps can also be reviewed, or a longer study can be performed which incorporates all the steps in the model to review whether the assessment indeed leads to successful implementation of organisational change.

6. CONCLUSION

This thesis aimed to answer the research question: How can sustainability assessment promote organisational change to sustainability by mapping the current organisational standing and identifying options to facilitate change? From the data it can be concluded that performing a current standing assessment provides the organisation with clear markers of sustainability to focus on, especially within those areas that they have not yet taken into account. By also identifying the standing of the contextual factors that can support sustainability change, a plan for changing those factors to address the lacking sustainability areas can be developed.

To achieve the research aim, the concepts of sustainability, Corporate Social Responsibility, organisational change, sustainability assessment, and organisational contextual factors were discussed. The existing literature surrounding these concepts was reviewed. Especially around CSR there is a lively debate that questions what the responsibility of an organisation should be. In the thesis Volantis, an engineering consultancy, is analysed to review how sustainable it is and what contextual factors exist in the organisation to assist or hinder organisational change. To do this, a sustainability assessment model was created based on the Complex Performance Indicator model by Docekalová & Kocmanová (2016). This model was adapted to fit a service-based organisation instead of a manufacturing organisation, and another element was added. The review of organisational contextual factors such as organisational culture, structure, and management. By combining the two aspects, a clear overview of the current organisational standing towards organisational change can be gathered as a preparatory stage in organisational change facilitation.

The methodology for this thesis was a case study. A case study was used as it ensured that the complexity of the organisational system was taken into account. An organisation's sustainability is not just dependent on management, but instead relies on many stakeholders such as employees, suppliers and customers. The specific research methods included organisational document analysis, interviews with a diverse group of employees, and (participant) observations.

The major findings of the research were that the sustainability assessment that was designed gave a clear overview of the company's current standing. Secondly the assessment provided insights into improvements in contextual factors that were required to facilitate an emergent sustainable change. Thirdly, communication, change agents, and small-scale goal setting were identified as organisation specific findings. The contextual factor findings are reminiscent of findings from Engert and Baumgartner who mention six different success factors to sustainable change implementation, several of which are internal and external communication, leadership, and management control (Engert & Baumgartner, 2016).

As this was a thesis aimed at understanding how organisational change can be facilitated by using a sustainability assessment within the organisation, it appears that the assessment is a good starting point to identify what needs to be taken more seriously, and how supporting factors need to be changed to facilitate organisational change to sustainability. Organisations often already know how to

create a strategy, as they have almost certainly done so before now. By identifying the areas that a strategy needs to be made for and identifying other factors that will help implement those strategies, a change can be implemented.

For Volantis this research resulted in a new way to measure sustainability within the organisation, a completed measurement, and a list of improvements that could be implemented. The main recommendation for the organisation is to hire or appoint a manager or equivalent position that is given the time and authority to make changes. Preferably this person should be a change agent that can make sense of the aspired changes for the organisation and can assist in creating new aspirations. Their main tasks aside from sense-making should be communication, and measurement of sustainability.

For organisational change this thesis shows that for those that aim to implement CSR regardless of the question whether that is the way to go, it provides a way to start. It provides an assessment model of sustainability and provides knowledge on what factors to keep in mind when trying to change, and how to collect information as to the organisational factors that are specific to the organisation that the assessment is taking place in.

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8. APPENDIX

8.1 APPENDIX 1: LIST OF KPI'S

Electricity use: kWh energy used in 2021 (not a representative year, so more representative in 2022) both from green and grey sources.

Clean energy: kWh energy used in 2021 that comes fully from green sources (% of energy use that is sustainable).

Fossil fuel: m³ of fossil fuel used by the organisation's car fleet, and to heat their office buildings

Water: L freshwater and rainwater used in 2021. Freshwater as % of total

Waste: kg waste produced

Separated waste: % of kg waste produced that is recycled

Emissions: tons of emissions produced by Volantis' activities (such as driving cars and heating buildings).

Investments in environment: Euros invested in protecting and enhancing the natural environment

Environmental costs: Euros needed to pay off negative externalities of activities (should be as low as possible)

Clean Energy (projects): % of energy that is drawn into and put into projects that comes from green sources.

Re-usability: % of structures that are drawn to be detachable (improving resource reuse when the building's function is fulfilled and deconstructed again).

Virgin resources: % of building materials that are virgin materials

Biodiversity: % m^2 of surface that is taken up by a new building which is reclaimed in green walls, roofs, and parks on and around the new structure.

CO2: ton of CO2 saved by optimising projects to use less resources

Absenteeism: % of absenteeism that occurs in one year

Occupational illness: % of occupational disease

Wage gap: % of gap in wage between men and women in the same or similar positions

Distribution man-female: How many men to women are there in the organisation?

Investment in employees: Euros invested in protecting and enhancing employee competencies

Employee satisfaction: the frequency with which employee satisfaction is measured and improved upon.

Customer health- and safety: % projects where health-and safety of customers (when using the building or system) is specifically measured.

Customer satisfaction: % of projects where customer satisfaction is measured and then % of projects where a follow-up session is planned to discuss the customer satisfaction survey.

Complaints from society: Number of complaints that are launched against the company by the local society

Social investment: Euros invested to improve the local society

Return on investment: (current value of investment – cost of investment)/Cost of investment

Cash: The total cash flow that is coming in and going out of the organisation

8.2 APPENDIX 2: INTERVIEW MANUAL (DUTCH)

Welkom bij dit interview! Bedankt dat je mee wilt werken. Ik zal even kort vertellen wat het doel is van dit interview. Ik ben Amy en ik ben stagiaire onder leiding van Bas van de Westerlo. Ik ben een onderzoek aan het doen naar hoe duurzaam Volantis is en hoe we het kunnen verbeteren. Om dit te bestuderen heb ik 26 Key Performance Indicators opgesteld. Dat zijn meetpunten die elk gaan over een ander onderdeel van de impact van Volantis. In dit interview wil ik graag bespreken hoe verschillende elementen van duurzaamheid geïmplementeerd kunnen worden op een succesvolle manier. Dit doe ik door eerst te bekijken hoe in het verleden veranderingen zijn doorgevoerd, welke veranderingen goed gingen en welke beter konden. Hoe zijn die veranderingen doorgevoerd? Daarnaast zou ik ook willen kijken naar de cultuur binnen Volantis, en vooral jouw BU en hoofd locatie. Dat is wat we gaan bespreken. Is dat voor jou duidelijk?

Zou ik voor de volledigheid dit interview mogen opnemen om later ervoor te zorgen dat ik de juiste onderdelen benoem? De gegevens zullen volledig anoniem worden behandeld, persoonsgegevens worden gebruikt zodat ik verbanden kan leggen tussen verschillende onderdelen maar worden niet genoemd in het verslag. Ik neem ernaast ook aantekeningen voor het geval dat er iets gebeurt met de geluidsopname.

Okay, we gaan beginnen. Zou je jezelf eens even voor kunnen stellen?

- Wie ben je?
- Voor welke BU werk jij?
- Welk kantoor is jouw hoofdkantoor?
- Hoe lang ben je al werkzaam bij Volantis?

Okay, dankjewel. Dan wil ik nu wat vragen over strategische veranderingen.

- In de tijd dat je bij Volantis werkt, heb je grote (of kleine) strategische implementaties gemerkt?
 Dit zijn veranderingen die zouden moeten lijden tot een lang termijneffect op de output van je werk.
- Hoe zijn die veranderingen uitgevoerd?
- Kwamen de veranderingen van management (top-down) of juist van medewerkers (bottom-up)?
 - Was het een fysieke of sociale verandering? (Of allebei?)
- Waren de veranderingen succesvol of niet succesvol?
- De succesvolle veranderingen, hoe werden die doorgevoerd?
- De niet-succesvolle veranderingen, hoe werden die doorgevoerd?
- Zijn er methodes veranderd met de tijd?
- Op welke manier zou jij veranderingen het beste internaliseren? (Je eigen maken)

Fijn, dat is erg interessant. Dan heb ik nog een laatste onderdeel: de organisatiecultuur.

- Hoe zou jij de cultuur omschrijven binnen jouw Business Unit?
- Zou je de cultuur in jouw BU omschrijven als anders of hetzelfde als de cultuur van de algehele organisatie?
- Merk jij verschillen tussen de verschillende Volantis locaties qua cultuur?

Is er nog iets wat je kwijt wilt?

8.3 APPENDIX 3: INTERVIEW MANUAL (ENGLISH)

Welcome to this interview! Thank you for being willing to participate. I'll quickly explain what the goal is for this interview. I'm Amy and I'm an intern who is working for Bas van de Westerlo. I'm researching how sustainable Volantis is, and how it can be improved. To study this, I have developed a list of 26 Key Performance Indicators. These are points of measurement that all review a different aspect. In this interview I'd like to discuss how different sustainable elements can be implemented successfully. To do this I'll first investigate changes implemented in the past, which changes went well, and which could have gone better. Aside from that I'd also like to investigate the culture within Volantis. Especially within your Business Unit and main work location. This is what we will be discussing. Is that clear for you?

Could I record this interview to be able to review the tape later to ensure that I mention the correct elements? All things said here will be treated anonymously, and personal data is only used so that I can find correlations between different aspects.

Alright, we're going to start. Would you please introduce yourself?

- Who are you?
- For which BU do you work?
- Which office is your main place of work?
- How long have you worked for Volantis?

Okay thank you very much. Next, I'd like to ask some questions about strategic changes.

- In the time that you have been working for Volantis, have you noticed big (or small) strategic implementations? These are implementations that should lead to a long-term effect on your work output.
- How are changes implemented?
- Did those changes come about from management (top-down) or from employees (bottom-up)?
 - Was it a physical or social change? (Or both?)
- Were the changes successful or unsuccessful?
- How were the successful changes implemented?
 - o Was it a physical or social change?
- How were the unsuccessful changes implemented?
- Are there methods that have changed over time?
- In what way would you internalise changes the most?

That's nice, and very interesting. Then there is one more element: organisational culture

- How would you describe the organisational culture of your Business Unit?
- Would you describe your business unit to have the same or a different organisational culture as the organisation as a whole?
- Do you notice any cultural differences between the different locations and Business units?

Is there anything left that you'd like to tell me?

8.4 APPENDIX 4: ORGANISATIONAL DOCUMENTS AND SOURCES

Table 3: Organisational documents used for the analysis and where to find them (- represents a confidential business report)

Organisational document	Source
Posts about sustainability from change agents within Volantis	https://www.linkedin.com/search/results/content/?keywords =volantis&position=0&searchId=280d1e05-9cdd-4cad-a783-eeb8c938a91c&sid=E3I&update=urn%3Ali%3Afs_updateV2%3 A(urn%3Ali%3Aactivity%3A6939986813004521472%2CBLENDE D_SEARCH_FEED%2CEMPTY%2CDEFAULT%2Cfalse)
Architects 2.0 join Volantis group	https://2.0architecten.nl/nieuws/
Cover story about Volantis	https://www.noordlimburgbusiness.nl/magazine/artikel/1375/ 26941/coverstory+volantis:+innoveren+zit+in+onze+genen
strategy Volantis	-
Volantis circularity	https://volantis.nl/focusgebieden/circulariteit/
Volantis energy transition	https://volantis.nl/focusgebieden/energietransitie/
Arcadis year rapport 2021	https://www.arcadis.com/en/about-us/sustainability/our-non-financial-reporting
Copper 8 impact report	https://www.copper8.com/impact-jaarverslag-2021/
CO2 measurement internal	-
Internal evaluation Volantis	Page 36, thesis

8.5 APPENDIX 5: QUOTE TRANSLATIONS

1. ja certificeren soms moet het. Omdat zo'n certificaat is natuurlijk ook een soort examen maar het is ook een hoop administratie en waar ik op tegen ben is dat een certificaat heel snel devalueert. Als je maar betaalt heb je het of het dan ISO is, of welke dan ook. Opeens heeft iedereen het dan heeft het geen waarde. Als het een certificaat is waar klanten waarde aan hechten. Bijvoorbeeld in de constructies heb je het register constructeur en het register ontwerper. Dat is ook een soort keurmerk en dat is leuk, maar waarvoor doe je het? Mijn klanten vragen het niet, het kost geld. En als de overheid die er dan voor staat zou eisen bij tenders dat je het moet hebben. Maar dat gebeurt niet, dus mijn certificaten zijn mijn klanten. 17 jaar, en mijn projecten. Ik hoef geen papiertje van een of andere club dat kost mij alleen maar geld. Daar heb ik alleen maar last van. ISO is wat anders, het is een kwaliteitsmanagementsysteem. Dat vinden wij zelf belangrijk, dat doen we niet zozeer voor het papiertje maar wij vinden het belangrijk dat wij af en toe eens met vreemde, nieuwe ogen, van buiten, ik kijk daar weleens heen en dat is goed. Want in de waan van de dag hebben we daar zelf geen tijd voor. Dus sommige certificaten vind ik goed, maar ik vind de oprechtheid van de certificaten gaat heel snel devalueren. Als je het moet hebben kun je het kopen ergens, en dan gaan allerlei wazige figuren op het internet die dienst aanbieden, en die hebben ook ja zo'n certificaat is een wassen neus.

"Yes, certifying is sometimes necessary. Because such a certificate is also a sort of exam, but it is a lot of administration and what I'm against is that a certificate loses value quickly. If you just pay, whether it be ISO or any other. Suddenly everyone has it, then it loses its value. If it is a certificate that customers value, for example in the construction sector there's a registered builder and a registered designer. That's also a sort of quality mark and that's nice, but why are you doing it? My customers don't ask for it, it costs money. And if the government that then stands for it should require it with projects, but that isn't happening. So, my customers are my certificates. 17 years, and my projects. I don't need a piece of paper from one club or another that only costs me money. It only bothers me. ISO is something different. It's a quality management system. We think that is important ourselves, we don't do it for the piece of paper, but we think it's important that we sometimes look with strange, new eyes, from outside, I look there sometimes and that is good. Because in the business of the day we don't have time for that ourselves. So, some certificates I find to be good, but the sincerity of the certificates devalues quickly. If you need it you can buy it somewhere, and then there are all sorts of fuzzy figures on the internet that offer that services, and they also think such a certificate is fake.

2. We dragen uit naar alles en iedereen dat we duurzaam zijn, maar zelf zijn we dat niet, ten minste zo kijk ik er tegenaan. En dan zijn dit soort dingetjes zoals de gescheiden prullenbakken dat zijn voor mij de makkelijke dingen.

"We tell anyone and anyone that we're sustainable, but we aren't sustainable ourselves, at least that's how I look at it. And then things like having waste separators are the easy things."

3. "De derde component is misschien de belangrijkste: gedrag en samenwerking. Is circulariteit als kernwaarde in het gedrag van een bedrijf verankerd en hoe borg je het in bedrijfsprocessen?"

"The third component is maybe the most important: behaviour and collaboration. Is circularity anchored in the behaviour of the organisation as a core value and how do you secure it in organizational processes?"

4. Onze innovaties in duurzaamheid komen het behoud van onze kostbare aarde ten goede. Energiereductie is een vanzelfsprekend thema voor Volantis. En we zijn voorloper op het gebied van circulariteit, een aanpak van bouwen met als doel dat de mensheid ook toekomstig kan beschikken over een rijkdom aan grondstoffen

"Our innovations in sustainability help to keep our priceless earth intact. Energy reduction is an obvious theme for Volantis. And we are frontrunner in the circularity area, a way to build with an aim that humanity can possess a world of resources in the future."

5. Daar kijk je stiekem toch wel naar ja. Ik zeg niet dat het altijd zo is, want ik rijd toch met een auto met benzine, het is al geen diesel. Maar je probeert er wel rekening mee te houden inderdaad. Thuis ook proberen minder te stoken. Net wat minder te gebruiken van alles. Uit doppers drinken, en zonnepanelen op het dak.

"You do quietly keep it in mind, yes. I'm not saying it's always the case because I do drive a car with petrol, it's already not diesel. But you do try to keep it in mind. At home as well, you try to lower the energy you use. Just use a little less of everything. Drink from a Dopper (a reusable water bottle), and have solar panels on the roof.

6. Er is nog geen een innovatie doorgeduwd omdat dat gewoon slecht begeleid wordt. ... Nee er wordt heel veel gepraat en ik zie eigenlijk niks. Dus ik denk ja het is wel heel leuk, maar in de projecten wordt er meer geïnnoveerd dan in die losse meetings.

"Not one innovation has been pushed through because it is badly guided. ... No, there's a lot of talk and I don't really see anything. So, I think, yeah, it's fun, but innovation is done more in the projects than in the loose meetings."

7. Er zijn wat initiatieven geweest, we gaan het zo of zo doen, en op een gegeven moment wordt het toch niks. En eigenlijk doen ze dat nog steeds hetzelfde is eigenlijk de conclusie.

"There have been some initiatives, we're going to do it this or that way, and at a certain moment it doesn't amount to anything. And actually, the conclusion is that they're actually still doing it the same way."

8. "Alleen ja, persoonlijk heb ik zoiets van er wordt vaak wat opgestart en niet verder afgemaakt. ... En dat dat geeft ook voor mij en gevoelsmatig ook wel bij anderen, de sfeer van "oh ja, krijgen we weer het volgende"."

"Only yeah, personally I think something gets started and then not finished. ... And that gives me, and it feels like others as well, the atmosphere of "oh yeah, now we're getting the next thing"."

9. "En ik vind ook dat op moment dat jij kan onderbouwen waarom iets een bepaald aantal uren of kosten met zich meebrengt, en wat het oplevert, dan is mijn ervaring dat er eigenlijk altijd ruimte voor is."

"And I find that the moment that you can explain why something takes a specific number of hours or costs, and what it delivers to the organisation, then in my experience there is always room for it."

10. Dus die brugfunctie is er bijna niet. Er wordt heel veel verzonnen, er wordt ook heel veel gedaan, maar het wordt telkens als het overgedragen moet worden, wordt het helemaal niet opgevolgd, of het ook geïmplementeerd is.

"So, that bridge function is hardly here. A lot of things are thought up, and a lot of things are also done, but every time when it needs to be carried over it doesn't get a follow-up, whether it was actually implemented."