

CORPORATE SOCIAL RESPONSIBILITY AND THE CONSULTANCY SECTOR

Exploring new ways of adding value to professional services



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Colophon

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Abstract

Corporate Social Responsibility, or CSR, is a key concept in contemporary business practices. However, consulting agencies who provide professional advice for their clients often struggle to incorporate CSR measures into their products. This thesis encompasses an extensive research project that consists of multiple parts: it examines the implementation of CSR in the competitive field of consulting agencies, study the internal relevance and feasibility through interviews and documents analyses, and finally explore the client valuation of increased CSR measures in non-sustainability consultancy services. The results show that a foundation of internal CSR is crucial for the success of any uptake of external CSR in services. There are five main ways for a consulting agency to incorporate both internal and external CSR to gain both a competitive advantage and realize societal and environmental value.

Keywords

Corporate Social Responsibility; consultancy services; professional services.

Preface

Dear reader,

Writing a thesis is always a daunting task. A master thesis even more because it feels like the crown of your academic career. I can only confirm these feelings. However, when you find a topic you're passionate about, writing an extensive research project on your own can be made a lot easier. Sustainability and the growing role of the private sector lies at the foundation of my thesis. It took a long time before I knew what piqued my interest most. This realization started at Utrecht University with my bachelor's degree in Global Sustainability Science. I am only shaping my interests further by finishing this master's degree, which also marks the beginning of a new chapter in my life. I'm ready to start working and contributing to the fascinating and varied field that is sustainability.

I was lucky enough to find a fantastic host organization that supported me all the way, to which I am incredibly grateful. If it weren't for the weekly meetings and informal support from my supervisor Bibi, this process would undoubtedly have been much more of a struggle. The welcome I felt at this organization during a time in which everything was moved online was overwhelming. Many people took an interest in my research and offered their help. I am also very grateful to my supervisor Iulian from Radboud University, for his patience and feedback on my work. More often than not, our sessions were accompanied by some much-needed pep talks.

It was very memorable to write a thesis during COVID-19. If you are a student reading this, I hope that this pandemic has passed, and you can use this document for inspiration for your own thesis. I know it helped me a lot during my process! Keep up the good work. And if you are not a student, I hope you enjoy reading about this project and that it may offer inspiration as to how we can change our role in the further development of this field. Be it as a consultant, an organization seeking advice, or as an observer. The world is an interconnected place in which each piece can influence the others, and the climate crisis is at the center of it all. Even if you only make a small, seemingly unimportant different

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Executive summary

Some argue that it is time for consultants to take their responsibility and exercise their advisory power to shape their client's processes for the better. But how can consultants make a difference if this is not explicitly the wishes of their client? The sustainability consulting industry is booming as more clients are looking to comply to stricter regulations or change due to internal motivations. Corporate Social Responsibility, or CSR, is a new product. However, existing consulting agencies that help their clients in other domains are also becoming more aware of how they can make a positive societal impact through their work. Finding new ways of adding value through consultancy services is the primary objective of this thesis.

Over the course of six months, three different studies were conducted at the consulting agency Improven to gain insights into this objective. First, a competitive study was performed to gain inspiration and insights from Improven's competitors. Second, a diverse group of the employees was interviewed. Lastly, a variety of Improven's clients answered a questionnaire about their thoughts and wishes on CSR and the services they were acquiring.

What were the results?

The results from the study show that building an internal, widely carried foundation of CSR is crucial to carrying out any forms of external CSR. Employees need to feel confident that what they are practicing is also a core value that is carried and exercised by the organization. Furthermore, the size of an agency heavily influences how extensively they incorporate CSR both internally and externally. Formally, many of these agencies show their involvement in socially inclusive activities or services. Another interesting result showed that many of the clients gave monetary value to a higher inclusion of CSR at consulting agencies.

Managerial implications- Advising the advisors

Five main points of advice arose from the results of the study. These points can be considered as pockets of potential: if these elements are incorporated into management of consultancies such as Improven, they can start contributing to a more sustainable and inclusive future, while simultaneously increasing their competitiveness on the market. This could be the win-win that managers are looking for. The five points are shown below and elaborated on in the conclusion of this thesis.



Table of contents

Chapter 1. Introduction	7
1.1 Research problem statement	7
1.2 Research context	8
1.2.1 Consulting services and agencies	8
1.2.2 The consulting agency Improven	8
1.3 Societal relevance	10
1.4 Scientific relevance of the proposed research	11
1.5 Research aim and research question(s)	11
1.6 Reading guide	12
2. Literature review	13
2.1 Goods and services	13
2.1.1 Two types of products	13
2.1.2 A Customer Value Proposition in Consulting services	14
2.2 Corporate Social Responsibility	14
2.2.1 Development of the concept	14
2.2.2 A Theoretical approach	15
2.2.3 The business case for CSR	16
2.2.4 CSR Determinants & Maturity / The role of employees	17
2.2.5 A problematic approach	18
2.3 CSR in the consulting industry	19
2.3.1 CSR (and) Consulting agencies	19
2.3.2 CSR activity in different Consulting services	20
2.3.3 Concluding remarks	21
2.4 Conceptual framework	21
2.4.1 Formal CSR maturity	21
2.4.2 Customer value proposition (CVP)	22
2.4.3 Developmental CSR maturity	23
3. Methodology	24
3.1 Research philosophy	24
3.2 Research strategy	25
3.3 Research methods	26
3.3.1 Competitor analysis	26
and document analysis	27
3.3.3 External study	29
3.3 Validity and reliability	29
4. CSR practices at Improven	31

4.1 CSR at Improven: why and how	31
4.2 The three pillars	32
5. Results	34
5.1 Competitor analysis	34
5.1.1 Overview of the analysis	34
5.1.2 Different variables	34
5.1.4 Improven's score on the CA formal CSR variables	37
5.2 Internal study	38
5.2.1 Developmental maturity analysis	38
5.2.2 Service categories	39
5.2.3 Other trends	40
5.3 External study	40
6. Discussion	45
6.1 Competitor analysis	45
6.2 Internal study	45
6.3 External study	46
6.4 Answering the main research question	47
6.5 Suggestions for further research	47
6.5 Limitations of the research	47
7. Conclusion	49
7.1 Advice for Improven	49
7.2 Concluding remarks	50
7.3 Critical reflection on the research process	51
8. References	53
9. Appendices	57
Appendix A: Overview of the competitors	57
Appendix B: Excel sheet results competitive analysis	57
Appendix C: Interview questions	58
Appendix D: Shortlist CSR services	59
Appendix E: Client questionnaire	60

CHAPTER 1. INTRODUCTION

This chapter introduces the problem that this thesis stems from and the context in which it occurs. After that, the societal and academic relevance of researching to gain insights into this problem is given. Then, to narrow down the exact direction of this thesis is provided in the subchapter on the research questions and aim. This chapter concludes with a short reading guide that shows the setup of the entire dissertation.

1.1 Research problem statement

Over the past decades, sustainability has gained prominence in public and private debates (Linnenluecke & Griffiths, 2013). The public is becoming more vocal about their expectations of sustainability efforts by companies. They are increasingly holding firms accountable for their impact on the environment and society. An important example of this is the recent Shell court case in the Netherlands (Harrabin, 2021). A non-governmental organization (NGO) called Milieudefensie won a lawsuit to force the multinational oil corporation Shell to adopt more ambitious CO₂ reduction goals. With the external tensions rising for organizations to account for and meet their sustainability goals, so are the regulations and operationalization tools. A concept that has evolved closely alongside sustainability from a marginalized to a complex and interdisciplinary one is Corporate Social Responsibility (CSR) (Rahdari & Rostamy, 2015). As the term implies, it revolves around the responsibility of private firms, or corporations, towards their environment. As the impact of the ever-growing economy surges, so does the duty that organizations have to minimize the impact of their operations. It has been integrated into international legislation by introducing the millennium development goals, and currently, the sustainable development goals (Sachs, 2012). In reaction to this, countries that acknowledge them have embedded it into their legislation. The European Commission introduced an integrated Corporate Social Responsibility (CSR) strategy early on to guide firms to prevent, manage, and mitigate any negative impacts they may cause and help reduce the effects of the economic crisis (European Commission, 2011). CSR is based on the concept of the triple bottom line (Dyllick & Hockerts, 2017). According to this bottom line, firms have a responsibility not only to their sustainable growth but also in the economic, social, and environmental spheres they operate (Elkington, 1998). Some firms report through their CSR activities through tools such as AA1000, EFQM, EMAS, GRI, ISO 14001, OECD, SA 8000, Sigma, and others (European Commission, 2004). In the private sector, firms are increasingly adopting new policies, products, and processes to address social and environmental sustainability issues, next to their financial sustainability (Linnenluecke & Griffiths, 2013). Some public organizations even require proof of a financial, social return when determining which company will handle their project (Rotheroe & Richards, 2007).

Various companies are mainly involved with meeting the current institutional demands, while others are looking ahead to harnessing the potential and even finding profitability in using CSR in goods and services (Kiron et al., 2013). Goods and services that provide satisfaction to the users are at the foundation of the economic system. Although a mutually exclusive dichotomy of goods and services is debated, the private sector generally consists of these two types of goods (Judd, 1964). It is relatively easy to discover practical solutions to unsustainable practices in a physical product chain through CSR measures, such as waste reduction and fair labor costs (Hart & Milstein, 2003). However, implementing CSR measures in the service sector provides more of a challenge. Due to its intangible nature, non-sustainability services such as academic research or financial advisory reports do not always offer a clear pathway to implement CSR (Witjes et al., 2017). Especially non-sustainability-oriented consultants, who analyze problems and offer implementation of the solution, have opportunities, unlike the product service sector, to influence their client's future path (Turner, 1982). Although it is worthwhile to explore their options, it is also unclear whether the expert

consultants in these firms deem more extensive CSR adoption feasible and are open to incorporating them. Moreover, there is little insights into whether or not the clients of these consultants value a high-level implementation of CSR in specific services that do not directly relate to sustainable development. This thesis will explore how to successfully incorporate CSR into the services and advice of consultancies through a case study at the consultancy firm Improven.

1.2 Research context

1.2.1 CONSULTING SERVICES AND AGENCIES

In a wide array of different goods and services on the global market, it is helpful to narrow down the research context of this thesis: consultancy services. Consultancy services are professional, often multidisciplinary, types of services encompassing a large part of the current economic landscape. This wide range of services is also called management consultancy as an umbrella term (Turner, 1982). For example, in a 1983 paper, Greiner and Metzger define consulting as:

An advisory service contracted for and provided to organizations by specially trained and qualified persons who assist, in an objective and independent manner, the client organization to identify problems, analyze such problems and help, when requested, in the implementation of solutions (as cited in Appelbaum & Steed, 2005, p. 69).

Turner (1982) names eight fundamental objectives of consultants in a hierarchical order. At the foundation of their services is providing information and solving the clients' problems. The goal at the top of the pyramid, and therefore the least foundational, is "improving organizational effectiveness" (p. 122). According to Turner, these objectives apply to a wide range of consultancy services. As there are most likely an unlimited amount of problems within organizations, it is not surprising that consultancy services are available within numerous corners of the economy. According to www.consultancy.eu, an online platform that presents trends and updates from a large part of the sector: "At the heart of the industry stand six main domains – Strategy Consulting, Management Consulting, Operations Consulting, Financial Advisory, HR Consulting, and IT Consulting – that when combined, span services and offerings in over 200 industry and functional areas" (*Consulting Industry*, n.d.).

The consulting industry composes one of the most mature sectors in the professional services industry, generating between \$100 billion and \$300 billion in revenues (*Consulting Industry*, n.d.). This supports the claim that the consulting industry is a huge and established part of the current economy. There are many different reasons for organizations to hire external consulting firms to solve their problems. However, there is an essential difference between choosing to utilize internal problem solving and hiring external consultants to do this. This underlies the foundation of the consulting industry as a whole. Peter Drucker, a prominent Austrian consultant and educator whose writings contributed to the philosophical development of the field, stated that the main two reasons companies hire external consultants to solve organizational problems: 1) a consultant has exposure to and experience from many different cases; and 2) has a detachment to the client organization (Drucker, 1979).

1.2.2 THE CONSULTING AGENCY IMPROVEN

One of the reasons this research focuses on a consultancy service context is that it is commissioned by a Dutch consulting firm called Improven. The firm was established in 2004 as ConQuestor, an operational, financial consulting agency. A subdivision of this organization split off and changed its name to Improven in 2016. Improven is a medium-sized consultancy firm with over 100 employees that offers advice and pragmatic solutions to a wide range of organizational problems (Figure 1). They have, but are not limited to, finance, IT, risk, processes, projects, and change expertise applied to many highly diverse client cases. They do

not offer strategic advice to change company structures but offer services in the phase after a client has already set a strategy: the operationalization. For example, Improven can help clients choose an applicable software system when they have decided to automate their human resource department by comparing different techniques with the client's wishes. This wide variety of services typifies them as a generalist consulting agency instead of a niche agency (O'Mahoney & Markham, 2013). Among their current and previous clients are public organizations such as the Ministry of Economic Affairs and the municipality of Amsterdam and private companies in the retail to educational branch (for an overview of their previous clients, please see <https://www.improven.nl/improven/onze-klanten/opdrachtgevers/>).

Finance	IT	Risk	Processes	Projects & Change
<ul style="list-style-type: none"> Financial leadership Business intelligence & analytics SSC & Outsourcing 	<ul style="list-style-type: none"> Design finance and business reporting IT leadership Mastering data Human Resources IT 	<ul style="list-style-type: none"> Integrated risk management Internal auditing services IT risk management Information security management Privacy Compliance 	<ul style="list-style-type: none"> In control Improve Innovate 	<ul style="list-style-type: none"> Projectmanagement (PM) Project portfoliomanagement Pragmatic PM A well functioning project management officer (PMO) Change management Serious gaming

Figure 1 Improven's services (source: supervisors Improven)

Improven has a wide variety of stakeholders that are directly involved with the organization. In figure 2, a visual overview of four categories is given. As an integral part of the internal stakeholders, the management team (MT) consists of partners that run the organization. This means they own shares of the organization and have a direct interest in the organization's vitality. The other internal stakeholders are Improvens employees. These are both employed consultants and "consultants to the firm": external consultants hired for their specific expertise but are not employed through a regular contract at Improven. The second is the external stakeholder group, which consists of clients. These are both public and private organizations that use Improven's services to operationalize their strategies. Economic stakeholders also influence Improven's operations. These competitors and other agencies shape the playing field in which they operate. The final sphere in which all of these other stakeholder groups are involved is environment and society. The relationship between all these stakeholders will be further explored in this thesis.

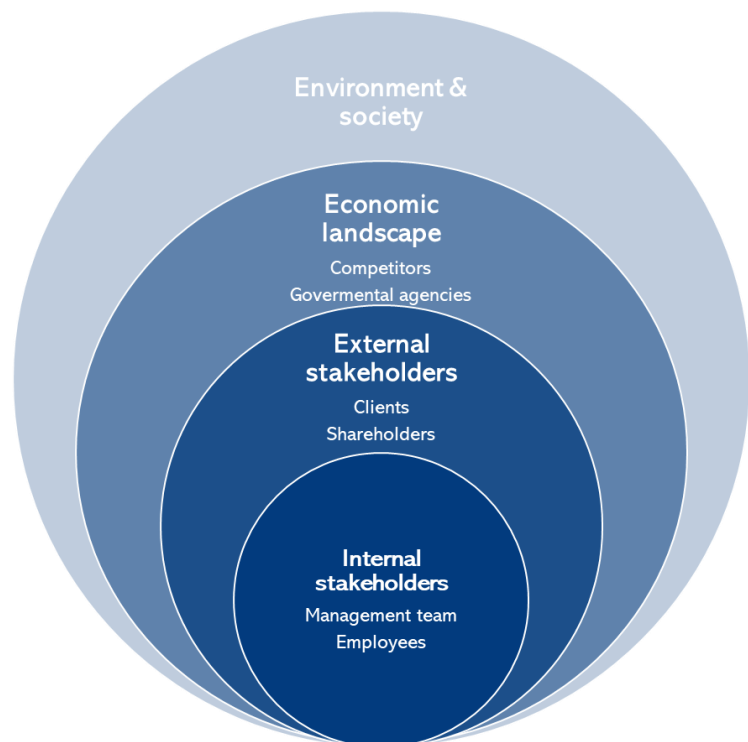


Figure 2 Improven's stakeholders

This thesis was conceived in cooperation with two supervisors at Improven with the intention to identify opportunities for Improven to implement CSR into their services, and gain a better understanding of the competitive field and the client's needs in this area. There is an internal CSR policy in place, but only to a limited extent. It is based on the triple bottom line, which in

a business context refers to the responsibility that companies have to generate profits and contribute to social and environmental impact (Elkington, 1998). Based on observation, a few frontrunners are frequently involved with the implementation of this CSR policy. A shift has started to occur: Improven is currently shifting their company image to radiate a different theme to the outside world. This has started by changing their logo, if only slightly, to include different colors and shift their focus (picture 1 and 2).

However, a knowledge gap exists and both urgency and inspiration are lacking on where to implement successful and meaningful change. At the end of this thesis, advice is given that can be practically useful for Improven, and other similar consulting agencies, to implement CSR on a deeper level in both their internal organization and externally as services for clients.



Picture 1 Improven's new logo (2021)



Picture 2 Improven's previous logo (2020)

1.3 Societal relevance

Consultancy agencies have a vast impact on their client's processes and future development. One of the societal contributions stems from a moral obligation for consultants to implement CSR in their services. There have been calls for action from different corners of the sector. For example, the *Strategiemakers*, an agency in Amsterdam, claim that it is the "moral duty" of consultants to "not only advise through financial glasses" and include sustainability ("*Duurzaamheid Integreren Is Morele Plicht van Consultants*," 2020). They coin the idea of a coalition of consulting agencies to inspire each other which sustainable practices exist. However, there are very few examples of these types of agencies already sharing their knowledge. Many of the larger consulting agencies such as Accenture, PwC, and EY have signed the *Green Recovery Statement*, adding their voices to a call for the government to make sustainability a cornerstone in the corona recovery plan (*Adviesbureaus Ondertekenen Het Green Recovery Statement*, 2020). This statement underlines the need to adhere to the EU Green Deal to make the EU CO² neutral in 2050 (European Commission, 2019). Clear policies help consultancy agencies to adapt the advice for their clients, and compliance is, therefore, a large part of the consultancy sector.

Institutions have an increased interest in CSR for consulting agencies as well. They are a direct product of the democracy that sustains it. Next to this impact on their clients, the institutions that influence these agencies increasingly require proof of a clear societal impact- a Social Return On Investment (SROI) (Denault, 2012). SROI is a financial document that shows which percentage of the client's investments have a societal purpose. It is usually specialized volunteer work or contributing to non-profits (Rotheroe & Richards, 2007). An SROI is a recognized tool that holds organizations responsible for their financial activities.

CSR should be an essential aspect of consultancy work. There is both a moral and institutional obligation. With global warming rising to the stage as a grave concern, the call for more CSR has also been increased outside of the consultancy scope (Reagan, 2010). As both consulting agencies and their clients feel this pressure, it makes sense to conduct more

research on this topic. This research contributes to society by providing insights into practical applications to meet these rising and urgent demands.

1.4 Scientific relevance of the proposed research

Scientific relevance is a foundational part of conducting research. It is vital to identify how a research project contributes to the current academic literature. CSR is an extensively studied topic in various areas of academia, but there are still gaps in combination with consultancy services. This thesis will provide insights into CSR services used in the consultancy field by generalist consultants that do not operate specifically in this niche. Furthermore, Witek-Crabb (2019) shows that more attention should be paid to popularizing the CSR concept in small to medium enterprises, which is the case of Improven. Conducting a case study into this topic will contribute to this body of literature.

Next, other variables next to size and core business in the consultancy field are also valuable for academic research (Surroca et al., 2009). As this thesis encompasses three main areas of research, it contributes to different knowledge gaps. First, the scoping of the formal maturity in the competitive field of consulting agencies helps identify both practical measures and the popularization of CSR. Second, through the internal study, perceptions from employees at niche consulting agencies. These provide a unique insight into the willingness to adopt new CSR measures into consultancy work and how internal CSR policies are viewed from an employees' perspective. Lastly, the client study shows how consultancy agencies are perceived in terms of CSR and if there is even a need for a higher degree of CSR.

Lastly, a few studies have already been conducted into the sustainability consulting landscape, such as Young & Young (2003) in the United Kingdom. However, there is a lack of conclusive empirical studies into the nuance of including CSR consulting agencies in the Netherlands. This study will provide insights into this specific landscape of the sector as well and contribute to the existing literature on holistic sustainability consulting.

1.5 Research aim and research question(s)

This thesis consists of a practical, intervention-based element for the host company Improven and simultaneously answers a broader, academic question. This intervention question that Improven inspired the academic research question. The structure of the different questions as they lead up to the advice is visualized in figure 3.

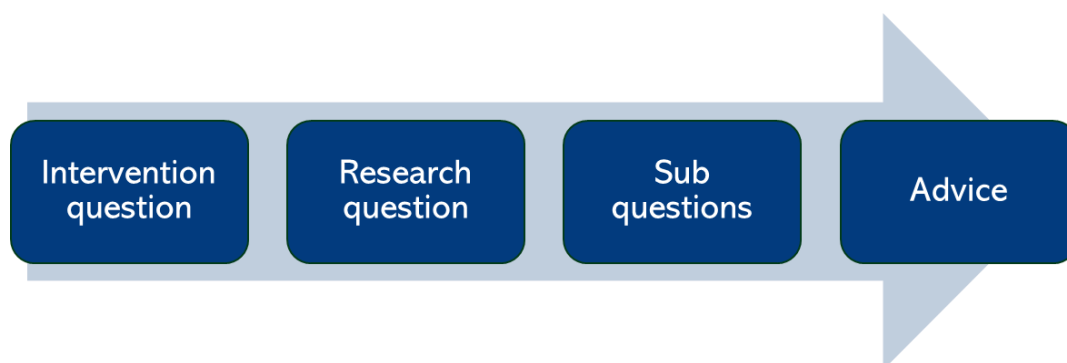


Figure 3 Research design

The intervention question provides the practical and commissioned basis on which underlies this thesis. An intervention question aims to diagnose and design practical advice (Van Thiel, 2014). It was developed through discussion with Improvens supervisors to specify their ambitions within the organization's context and goals. They showed interest in external CSR specifically and were curious about examples of services that could apply to their consulting services. The intervention question is:

How and which CSR-related services can be adopted successfully in Improven's services?

As the foundation of theoretical research lies in the academic relevance, a more general research question is formulated to guide the objective research. Based on this intervention question, the academically based research question is developed to conduct the empirical research is:

What CSR activities can be integrated into consultancy services to create value for clients?

The following sub-questions support the main research question:

- a. *How is external CSR cultivated in the competitive field of consulting agencies?*
- b. *Which external CSR measures are deemed feasible by employees?*
- c. *How do clients value the potential inclusion of CSR in consulting services?*

This research project aims to provide objective advice for Improven on how to implement more CSR measures into their services and suggest which types of services can be added or adjusted in the existing services. Next to organizational value for Improven and the broader societal relevance discussed previously, this research provides both societal and academic value.

1.6 Reading guide

This thesis consists of different chapters. First, relevant literature is presented that includes the theoretical concepts central to this research, such as corporate social responsibility, internal and external CSR, dimensions of CSR maturity, goods and services, and consulting services. After that, a conceptual framework is presented that relates the different concepts to each other used in this paper. Then, consecutively to the theoretical chapters, the methodology describes three methods to acquire and analyze data to answer the research questions. After this, the results are shown and discussed. Finally, the thesis is concluded in the last chapter, and the intervention question is answered through five points of practical advice.

The research is guided through a framework conceived by the author. To provide more structure and give the reader a better overview of what this thesis entails, a visualization is shown of the research framework shown in figure 4.

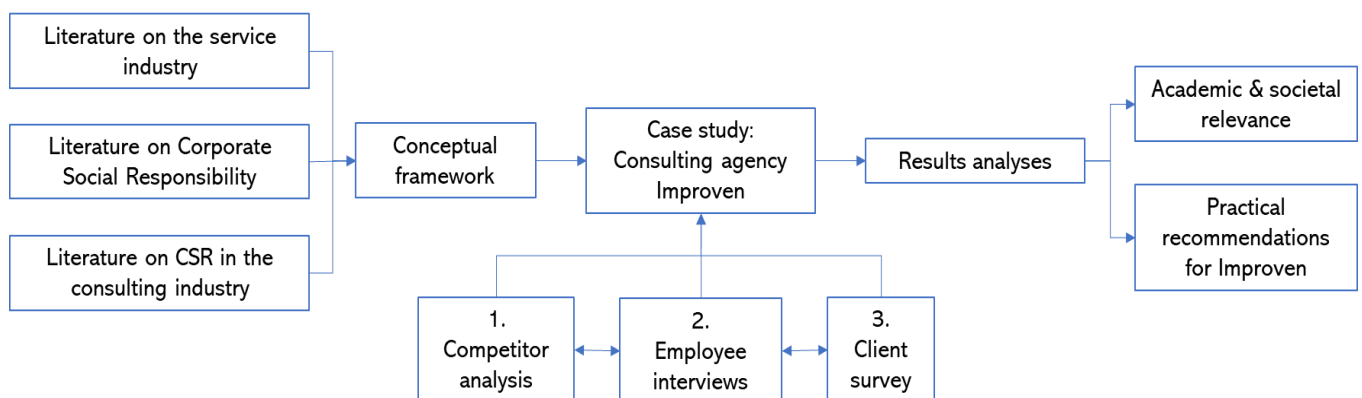


Figure 4 Research framework

2. LITERATURE REVIEW

In this chapter, the most relevant theoretical concepts of this thesis are discussed. First, literature on the product and service industry is explored. Then, literature concerning CSR is reviewed. As this research touches upon internal and external perceptions and support for CSR, literature on this topic is also explored. Finally, this chapter examines the development of the consulting industry and the incorporation of CSR. This includes different types of maturity of CSR. At the end of this chapter, a conceptual framework is formed that applies to the execution of this research.

2.1 Goods and services

2.1.1 TWO TYPES OF PRODUCTS

According to economic theory, consumer goods and services production, distribution, and consumption underlie economic activity. In the past, the tangible “goods” side of the coin made up the most significant part of the system, but services started claiming more of the consumer's money as the sector developed (Rathmell, 1966). In the early phases of economic growth, the industrial sector (i.e., manufacturing, construction, production of goods) was booming. However, at the end of the twentieth century, the service sector had outgrown this industrialization, and currently, the service sector makes the most significant part of advanced economies (Witt & Gross, 2020).

Goods and services are almost always discussed in relation to each other (Gadrey, 2000). There is a debate about which types of economic products belong to which category, which stems from discussing what constitutes a good and service (Shostack, 1977). From a classical economics point of view, services have three main characteristics that differentiate them goods: 1) they are immaterial or intangible; 2) they “perish” immediately after production; and 3) they cannot be owned and stored (Gadrey, 2000; Shostack, 1977). This theoretical belief views goods and services as mutually exclusive. For example, an experience such as a movie is a service that a consumer can buy but is intangible, does not exist after conclusion, and cannot be owned. Economists have widely debated this traditional dichotomy over the past two centuries (Witt & Gross, 2020).

Other economic theorists consider the goods and services continuum (Rathmell, 1966; Shostack, 1977). In this framework, economical products exist on a scale from pure goods to pure services and often possess qualities from both categories. It also accommodates the intangibility of services without forcing an ultimatum to exclude them from this category (Shostack, 1977). For example, going to the movies is still considered an experience and thus a service. However, the physical movie ticket is a good that supports this service. Therefore, this framework considers *service-dominant entities* and *product-dominant entities*. The figure below illustrates the continuum. This thesis incorporates the continuum view of goods and services.

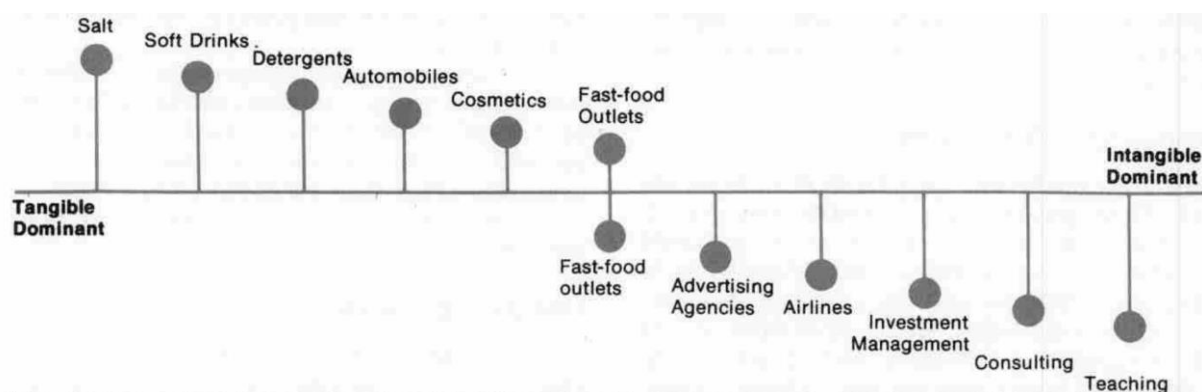


Figure 5 Scale of entities on the market (Shostack, 1977, p. 77).

2.1.2 A CUSTOMER VALUE PROPOSITION IN CONSULTING SERVICES

An integral element of any good or service is the value it provides to the consumer that buys it. If there is no intrinsic or extrinsic value to a good or service, there is no reason for a consumer to buy it. A customer value proposition (CVP) can be approached from a goods-dominant logic and a service-dominant logic. In the context of this paper, the service-dominant logic is applicable. Figure 5 shows the scale of different market goods. One step away from being entirely intangible, consulting services are on the scale. For a consulting agency, this means that knowledge propositions and the network of relationships are critical elements in enhancing their CVP for clients. Lusch et al. (2007) treat a service value proposition as “a promise the seller makes that value-in-exchange will be linked to value-in-use” (p. 13). As there are usually no tangible elements to a service, the promise of value is central in the interactions between a customer and the organization. Value can also be co-created by the customer and the firm through direct interaction and integrating the firm's resources based on knowledge and competency (Lusch et al., 2007; Skålén et al., 2015).

A unique selling proposition (USP) sets a consulting agency, or any organization, apart from its competitors. As discussed in the research context, the USP for a consulting agency is twofold: 1) implementing experience and knowledge from other projects; and 2) the detachment from the customer's organization (Drucker, 1979). Within these two elements, the first one is where consulting agencies can set themselves apart from their competition in the field. Through unique experience and knowledge propositions, consulting agencies can reach a specific clientele. Knowledge management from different experiences is an essential element to gain a competitive advantage in the consulting industry (Sarvary, 1999).

In conclusion, the Western economy has evolved from a goods-centric to a service-centric industry, with a share of over two-thirds of the employment and value-added in the EU alone (European Commission, 2016). Especially in the consulting industry, competition is fierce, and setting yourself apart through a unique CVP is crucial to the sustainable growth of an organization. Expanding and offering knowledge on newly emerging topics and trends can help organizations stay relevant (Sarvary, 1999). The next chapter of this literature review will discuss one of these emerging trends and is another key concept to this thesis: Corporate Social Responsibility. (Carroll, 2021)

2.2 Corporate Social Responsibility

2.2.1 DEVELOPMENT OF THE CONCEPT

Along with the growing economy came an awareness that corporations also carry responsibility towards the environment and society, next to their clients (Carroll, 2021). The earliest recognition of Corporate Social Responsibility (CSR) stems from Howard Bowen (1953), with his book *Social Responsibilities of the Businessman*. It was primarily concerned with the decisions, policies, and actions that could be made on the values and needs of society (Bowen, 1953). The concept became more popular in the 1960s when social movements became drivers for change: the women's movement and the environmental movement, among others (Carroll, 2021). These movements highlighted the understanding between society and businesses and the repercussions should companies not meet society's expectations.

In the 1970s and '80s, CSR was put on management agendas more frequently (De Bakker et al., 2005). Businesses were starting to see both the intrinsic and competitive value of incorporating CSR in their operations. Measuring CSR through annual reports stems from the 1980s as companies became aware that this was one of the easiest ways to show the outside world their ambitions (Carroll, 2021). Into the 21st century, the concept evolved further. The main questions that dominated the CSR discussion from 2000-2020 are: “To who is a corporation responsible? For what is the corporation responsible? How should corporations

behave?” (Carroll, 2021). These existential who-what-how questions are central to many discussions surrounding CSR. Next to these questions, an essential topic that researchers are interested in is the relationship between corporate social and financial performance (Thompson, 2018). Many studies show that “doing good” pays off in monetary terms (sources). Some studies contest this, showing another rift in empirical research (sources). Now that measuring the financial outcome of CSR has become more mainstream, the interest from the private sector has risen even more (source).

Nowadays, CSR is more trending than ever. The EU and other major institutions are increasingly forcing businesses to take responsibility and be transparent about their actions (European Commission, 2021). However, at this moment, CSR has always been voluntary, and until recently, countries have started making it obligatory for large companies to report on it (KPMG Impact, 2020). The European Commission has defined CSR as “actions by companies over and above their legal obligations towards society and the environment” (European Commission, 2011, p. 3), which adds the voluntary dimension that is often discussed in the literature (Hedberg & von Malmborg, 2003; Iamandi & Radu, 2008; Linnenluecke & Griffiths, 2013). Businesses that incorporate CSR are crucial stakeholders to help meet global environmental and social goals, also known as the Sustainable Development Goal’s (SDG’s). An assertive government that gives clear frameworks and goals is also vital to ensure that the SDGs are met (Sustainalize, n.d.). Furthermore, the public interest is growing as social media, movements, and global warming raise awareness of small and large companies’ activities (Carroll, 2021). However, this is context-specific. Developing countries experience less stress to disclose their CSR information to their shareholders and the public (Ali et al., 2017). These external factors are significant influences on the adoption of CSR by businesses.

2.2.2 A THEORETICAL APPROACH

The normative and theoretical approach to CSR is widely debated, and it is not surprising that a universally accepted definition by experts has not been found (Noked, 2018). It can be seen as a catch-all term (a concept that does not clearly define boundaries), allowing users to fill it in as they see fit (De Bakker et al., 2005). CSR is often referred to interchangeably with related ideas such as sustainable development (Brundtland et al., 2006), the triple bottom line (Elkington, 1998), corporate sustainability (Marrewijk, 2017), and due diligence (Douglas et al., 2017). Most definitions touch upon the same notions: CSR is a more humane, ethical, and transparent way of doing business (Marrewijk, 2017). The responsibility a company carries towards other stakeholders outside of their direct sphere is another critical element. Therefore, enterprises create two interrelated products: 1) the economic goods and services; and 2) the social effects on the people involved inside the firm and the community in which it operates (Elbing, 1970).

Many definitions of CSR incorporate the triple bottom line that was conceived in an influential book by John Elkington in 1998. His goal was to illustrate that there should be a balance between the different effects that a business has on its environment. The triple bottom line refers to the final total on a balance sheet; only in this definition, three dimensions are embedded instead of only the total profit or loss. This widely acclaimed book elaborates on these three sustainability scopes: profitability, environmental quality, and social justice (Elkington, 1998). If a business focuses too much on one of each, the other two will suffer. Figure 4 visualizes the triple bottom line and shows that CSR occurs in the middle of the three concentric circles. The triple bottom line is also referred to as the ‘three P’s’: people, planet, and profit/prosperity (Zahan & Sultana, 2019). In another paper by Jančiauskaitė et al. (2019), the authors also identify these three pillars but refer to them as “aspects to sustainable and socially responsible business” (p. 3): economic, social, and environmental domains.

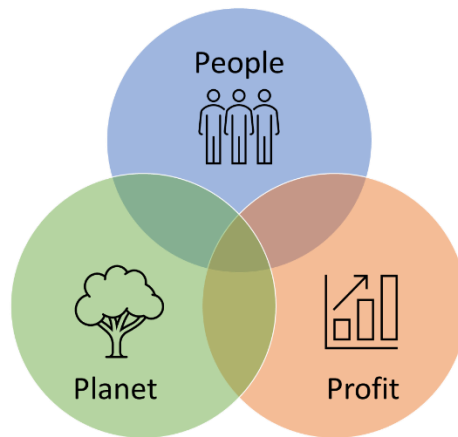


Figure 6 Triple Bottom Line (Elkington, 1998)

The inclusion of stakeholders outside of the direct scope of an organization is a crucial element of CSR (Peloza & Shang, 2011). First, the governmental institutions provide operational, legal frameworks, such as directives, and incentives, such as subsidies and taxes, to influence businesses to think about these stakeholders' needs. Second, the public, or the consumer, can demand sustainable products that they consume. However, some stakeholders do not fit into this traditional institutional view, such as communities that do not directly consume the product or the environment that suffers from exploiting its resources to produce such products. To account for these shortcomings in the traditional stakeholder model and the realization of a framework for businesses to acknowledge and take responsibility, CSR plays a critical role (European Commission, 2011).

2.2.3 THE BUSINESS CASE FOR CSR

A business case is “a pitch for investment in a project or initiative that promises to yield a suitably significant return to justify the expenditure” (Kurucz et al., 2009, p. 1). In other words, a new project needs to have a monetary return when it's been implemented. The literature is still divided in whether or not a business case for CSR exists, and if it does, how much of the inherent purpose of CSR can be kept intact. Engaging in CSR activities enhances a business' social environment and creates long-term value for themselves (Carroll & Shabana, 2010). However, Vogel (2005) sees a shift from this “old” business case for CSR: “doing good to do good” in the 1960s and '70s, to the new business case: “doing good to do well” (Vogel, 2005), where the focus has shifted from ethics to profitability. Studies look at the link between CSR and corporate financial performance (CFP) to determine whether or not businesses can profit from adopting more CSR policies. Aupperle & Carroll (1985) claim that a firm's primary reason for CSR activities is for a potential financial gain. Other authors say that CSR is a valuable long-term investment that can provide a high return (Rotheroe & Richards, 2007). There are potential economic benefits of implementing CSR for the firm:

- Creating profitability (Aupperle et al., 1985; Linnenluecke & Griffiths, 2013)
- Enhancing firms image, brand value, and reputation (Jančiauskaitė et al., 2019)
- Increasing sales and market share (Shelleman & Shields, 2014)
- Increasing appeal to investors (PwC, 2020)

It has been challenging to show the profitability of CSR in empirical studies. An older study from 1985 showed no statistically significant relationship between these two (Aupperle et al., 1985). The researchers did not find relevant evidence that socially responsible firms are more profitable than others. However, they acknowledge that the intangible benefits of CSR are much harder to quantify among the same standards that other financial elements in a company are measured against. Vogel (2005) also concludes that although the belief that

corporate virtue pays is “both attractive and influential” (p. 41), academic studies also show that “there is little support for the claim that more responsible firms are more profitable” (Vogel, 2005, p. 42). However, not all researchers agree with these findings. A more recent meta-analysis by Van Beurden & Gössling from 2008 shows that the majority (68%) of empirical studies find a positive relationship between CSR and CFP in a Western context. They note that industry, research and development (R&D), and risk are the most important factors that influence this relationship (Beurden & Gössling, 2008).

However, the financial aspect of CSR is not the sole reason to adopt a more rigorous ethical policy. One paper elaborates on four main reasons that support a business case for CSR (Kurucz et al., 2009): 1) Reducing cost and risk; 2) Strengthening legitimacy and reputation; 3) Building competitive advantage; 4) Creating win-win situations through synergistic value creation. Rainey (2006) identifies social, political, environmental, and economic forces. All these forces can be relevant in this context; the social forces include the market and customer demands, political forces are legislation and subsidies concerning CSR (European Commission, 2004), and environmental forces can be the resolutions to reduce the company's ecological impacts or waste. Economic forces are also important when considering CSR because they reflect the current economic climate and its place directly.

The European Commission anticipates that CSR will be one of five main drivers for competitiveness between organizations (European Commission, 2008). However, there are a few barriers to implementing CSR into organizational systems. For example, a lack of structure can be an essential barrier for small and large companies implementing sustainability into business decisions. One of the main challenges considering implementing CSR into business practices is practicality. Every company can apply different approaches from within its context. About 35% of companies report on their CSR or sustainability efforts (Kiron et al., 2013), but less act upon them. Overcoming this gap is one of the main challenges for CSR in the future.

Although empirical and theoretical evidence is still lacking and divided on a relationship between CSR and CSP, many large corporates have widely accepted the business case for CSR (Vogel, 2005). However, many different degrees exist to which CSR is incorporated in their internal and external operations (Van Marrewijk & Werre, 2003). The determinants on which CSR is implemented depend on many factors and are discussed in the following subchapter.

2.2.4 CSR DETERMINANTS & MATURITY / THE ROLE OF EMPLOYEES

Efficient implementation of CSR requires knowledge of which conditions favor the implementation (Witek-Crabb, 2019). The conditions, or determinants, as Witek-Crabb calls them, are further divided into external and internal ones. Figure 7 shows the different determinants.

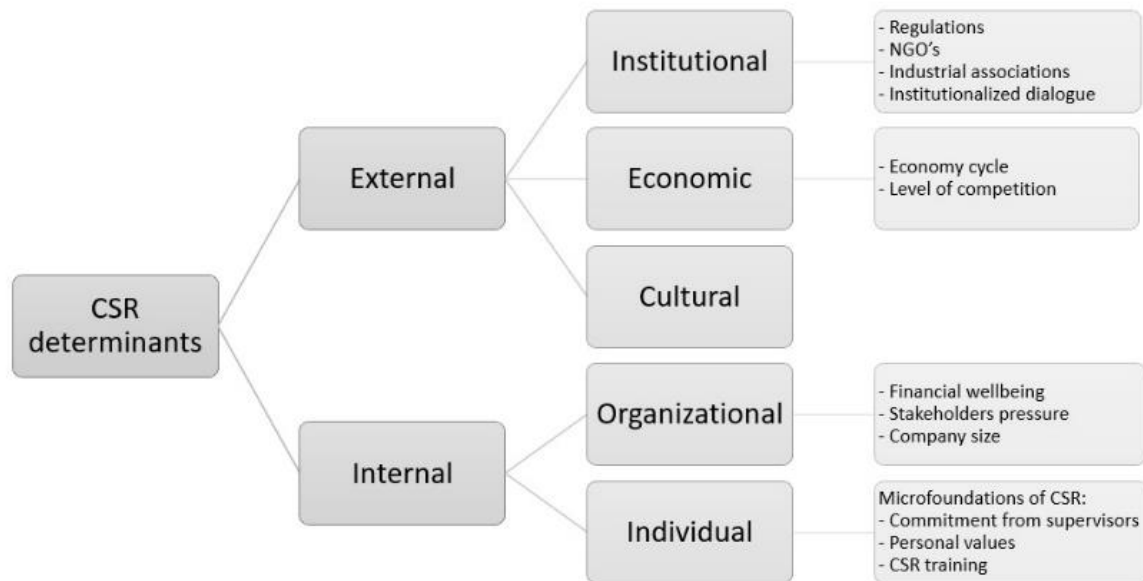


Figure 7 CSR determinants (Witek-Crabb, 2019, p. 5)

External determinants include an institutional, economic, and cultural category. These determinants cannot be influenced by the firm themselves. However, they exert power over the landscape in which the firm operates. Figure 7 also shows the different elements of each of these determinants. The cultural determinant requires further explanation: the national context of CSR also plays an important role. A study found that a higher degree of individualism in a country positively influences the degree of CSR (Peng et al., 2014).

Internal determinants are organizational and individual determinants. These refer to the organizations' attitude towards CSR. Literature shows that stakeholder pressure is growing for organizations to increase their social responsibility efforts and show this, mostly through financial reports such as ESG and CSR reports (KPMG Impact, 2020). Individual determinants show the micro-foundations of CSR: "The research shows that CSR commitment from the supervisors increases the probability that the employees will also commit themselves to such actions" (Witek-Crabb, 2019, p. 8). Other important individual determinants are the degree to which someone is exposed to CSR knowledge such as training, participation in initiatives, and personal values.

These CSR determinants are important indicators to discover how mature a company is in its ethical approach to business. Maturity can be measured in three different ways: process maturity, through artifacts and organizational structures; formal maturity, measured through values embedded in strategies, goals, and visions; and developmental maturity, measured through the motivation and assumptions of employees (Witek-Crabb, 2019, p. 7).

2.2.5 A PROBLEMATIC APPROACH

Moving from a theoretical to a practical application of CSR is not without complications. Implementing a CSR system in an organization can be problematic. In books such as 'CSR as a management idea' (Jutterström & Norberg, 2013), the most lacking is a guide through the complexity of setting CSR standards in an organization (Filosof, 2014). The standard setting is a complicated process that depends on the context and the stakeholders that are involved. It also does not stop after the standards have been set- due to changing priorities and environments the standards can be updated frequently. This means that the organization constantly has to be aware of new trends on the market, new laws and regulations, and

demands from their consumers. There are also internal and external complications for adopting a more rigorous CSR approach in an organization.

Internally, participation and teamwork of employees are essential to ensure the successful uptake of CSR in an organization (Witjes et al., 2017). Another important element is “to decide in which areas and activities the company has to engage in order to create the value for all stakeholders” (Jančiauskaitė et al., 2019, p. 4). Incorporating a well carried, realistic CSR approach in an organization can provide multiple obstacles. Often, employees are not fully aware of their organizations’ values and strategy if it is not communicated explicitly and carried by top leadership (Mirvis et al., 2010). Mirvis (2010) also states that over 75 percent of executives world wide find sustainability important, but only 30-40 percent take serious steps to embed it into their practices. It is often difficult for companies to distinguish what sustainability actually means in the context of their own company. These gaps can contribute to a less successful uptake of CSR in an organization. Furthermore, the size of company can make a difference in CSR uptake. Small and medium enterprises (SMEs). It has been argued that SMEs can experience barriers in terms of time and resources to set up a CSR strategy, whereas larger companies have much more flexibility in this regard (Sweeney, 2007). However, these smaller companies are also more aware and capable of faster change to the shifting needs in society which can be a both an ethical and competitive advantage (Perez-Sanchez et al., 2003; Sweeney, 2007).

Finally, one of the overarching challenges is “walking the talk” when incorporating CSR in an organization (Kiron et al., 2013). This means that an organization does not only conceive and report on their CSR strategy, but also actively enforces it, is transparent about the progress, and is not afraid to set more ambitious goals and go beyond the minimum obligatory requirements. This shift from ambitions to acting on them is not only a problem in the consultancy sector, but a major problem at the core of sustainability transitions (Geels, 2011).

2.3 CSR in the consulting industry

The two main theories that underlie this thesis have been introduced in the previous subchapters. This subchapter will discuss the relevant literature that finds the interface between these two theories: the consulting service industry and CSR.

2.3.1 CSR (AND) CONSULTING AGENCIES

Consulting is a versatile field of work where experts are frequently hired on basis of their previous knowledge and experience. The emergence of a niche in consulting that concerns itself with CSR is therefore within the line of expectation. Expertise on CSR is relatively rare, and although momentum is growing as more agencies are seeing a rise in demand, the existence of a CSR consultancy sector is still in an early stage. Literature on the existence of the CSR consultancy industry is limited. There are a few studies that study the landscape of CSR consulting in specific countries, such as: Mexico (Molina, 2008), Greece (Skouloudis & Evangelinos, 2014), the United Kingdom (Young et al., 2003), and South Korea (Jang, 2019). The earliest study, from the United Kingdom in 2003, describes a CSR consultancy as: “if and only if it offers services or products the principal intention of which is to influence its clients’ participations in CSR activities” (p. 7). They also identify three main types of CSR consultants: 1) consultants dedicated to CSR; 2) general consultants that develop a CSR specialty; and 3) CSR membership organizations which also offer CSR consultancy services over and above those available through the basic membership. These first two categories can also be ascribed to the niche and generalist consulting agency dichotomy (O’Mahoney & Markham, 2013). Young et al. (2003) found evidence of 84 CSR consulting firms in the United Kingdom, however, there was “no ground to believe this list to be complete” (p. 9).

Furthermore, some sources report on the obligations of a consultant to be advocates for CSR. Young et al. (2003) identifies a “triangle” of agencies that involves the firm/client, the consultant, and society: “the consultancy is a servant of two masters: society, and its client per their contract” (p. 3). In more recent news, consulting agencies are also claiming that they have to take a responsibility (*Adviesbureaus Ondertekenen Het Green Recovery Statement*, 2020; “*Duurzaamheid Integreren Is Morele Plicht van Consultants*,” 2020). This movement of awareness and compliance is still emerging, but there is evidence that consulting agencies themselves are becoming more aware of their obligation towards society. However, it can be contested whether or not this stems from a moral sense of duty or if it is merely greenwashing to stay up with their competition (Carroll, 2021).

A more recent trend is the emergence of sustainability and CSR as a service at generalist agencies. For example, the largest corporate consulting agencies such as EY and KPMG have extensive descriptions of services they offer. The following subchapter dives into the emerging of a new type of consultancy services: CSR consulting.

2.3.2 CSR ACTIVITY IN DIFFERENT CONSULTING SERVICES

The past thirty years has seen a sharp increase in CSR consulting as more companies are acknowledging their social responsibilities, the competitive advantage to incorporate CSR policies and activities, and comply to new legal obligations. However, it is important to distinguish what makes a consulting activity a CSR consulting activity. Young et al. (2003) define CSR activities in consulting services as “all aspects of involvement in provision of socially responsible core products and services, stakeholder relations, workplace diversity, ethical sourcing, supply chain management, non-profit participation in community activities and all aspects of social and environmental responsibility in the organization and operation of corporate bodies” (p. 8). In other words, all aspects of a service that involve social and environmental responsibility.

These activities can be offered by different types of consulting agencies. There are different types of consulting services and how a firm executes these services. Within the consulting sector there are six types of CSR consulting entities (Wilson & Cribben, 2002). These can be seen in table 1, along with examples of each entity with examples from the Dutch consultancy sector.

Type of consulting entity	Examples from Dutch context
Professional service firms	EY, Accenture
Specialist consultants	Sustainalize, Ecomatters
Non-governmental organizations and public interest groups	Milieudefensie
Membership organizations	MVO Nederland
Business schools	Corporate Social Responsibility fund by the Utrecht Business School
Independent consultants	Freelance.nl, different independent consultants offering their services

Table 1 Consulting entities in Dutch context

This table does not incorporate a different type of CSR consulting: a professional service firm that has holistically incorporated CSR into their services without profiling as such. This overarching level of CSR based consulting is rare in literature.

2.3.3 CONCLUDING REMARKS

This final subchapter marks the end of the literature review. The three main topics; the service industry, corporate social responsibility; and CSR in the consulting industry, give an extensive insight into the background of the research questions. In the discussion, the research outcomes will link back to the literature review.

2.4 Conceptual framework

The background literature to this thesis touches on many different aspects of CSR implementation in the service industry. It is, therefore, crucial to outline which concepts will be used in the analysis of this thesis. The framework is shown in figure 8. The overarching idea, CSR, has been elaborated on in the literary framework. Based on Witek-Crabb's (2019) model of CSR determinants, external and internal determinants are used in this conceptual framework. External determinants are embedded outside of the company, such as regulations and the level of competition. Internal determinants are inside of the company (Witek-Crabb, 2019, p. 5). These determinants include the expectations of the firm's stakeholders and the individual motivations of the employees. Each study has main concepts that will be discussed more thoroughly in the following sections.

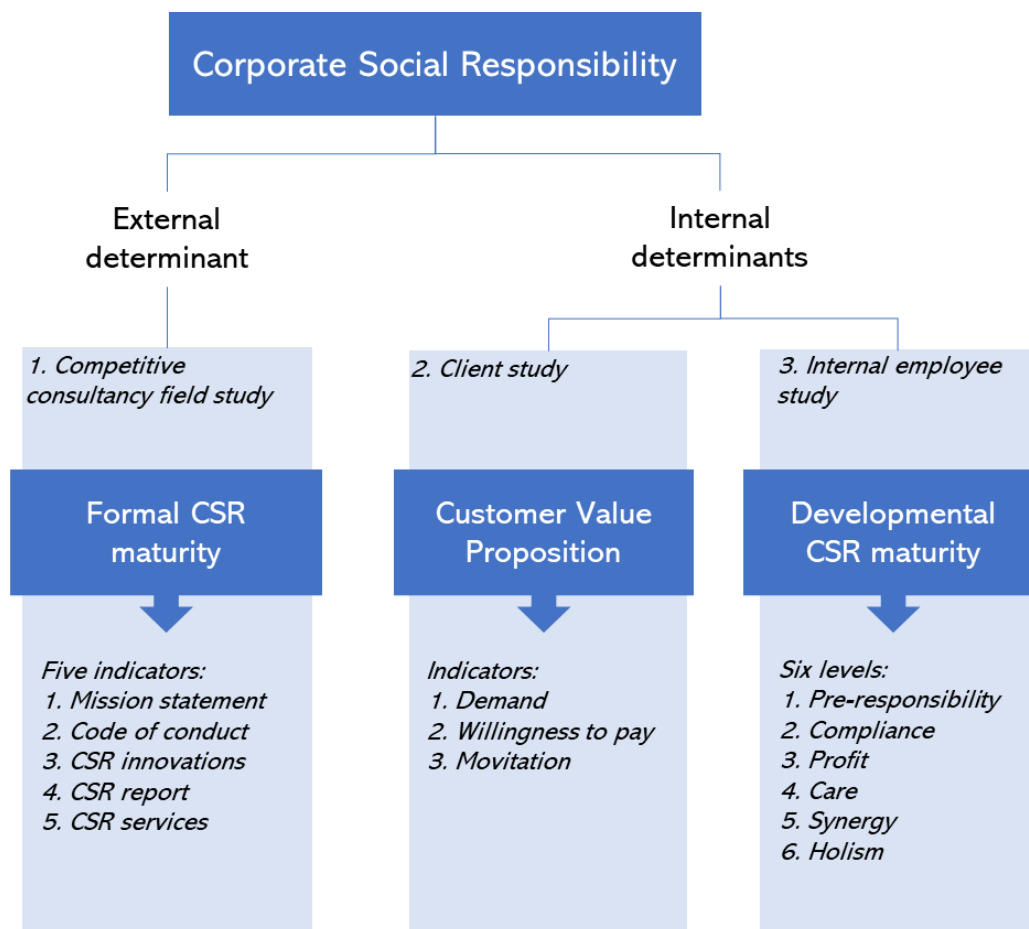


Figure 8 Conceptual framework by author

2.4.1 FORMAL CSR MATURITY

A study is conducted in the competitive field to measure the external determinants as they compare to Improven. The first concept used in the conceptual framework is the formal maturity of CSR. Witek-Crabb (2019) defines this as:

[...] the presence of CSR commitment in the company's formal communication included in the mission statements, values, corporate governance declarations, CSR reports, and strategy. The more explicitly CSR is referred to in the fundamental documents and the more CSR-related declarations are integrated with the company's strategy, the higher the CSR formal maturity (p. 19)

Based on this concept, there are variables to measure the amount of formal CSR maturity in organizations. They are shown in table 2.

Variable	Description
Variable 1: <i>Mission statement</i>	A corporate mission is the organization's statement of why it exists (Mirvis et al., 2010). It presents the organization's behaviors and policies and guides both management and employees (Zahan & Sultana, 2019). Lastly, it works as a communication method towards external stakeholders such as clients. As it is an integral part of the organization's identity, it is of added value to assess the content of these statements in terms of the TBL.
Variable 2: <i>Code of conduct</i>	The European Commission names a code of conduct as an instrument for CSR (European Commission, 2004). A code of conduct is a formal statement of the organization's standards in their regular business activities. They complement but cannot replace national or international legislation (Iamandi & Radu, 2008). The code can comprise various principles such as labor rights, safety issues, or environmental standards.
Variable 3: <i>Internal or external CSR innovations</i>	Innovation comes in different shapes and sizes. It is often an organization's response to a changing market and other customer demands (Kiron et al., 2013). Internal innovations can be new technologies for employees, for example, an app that shows the CO ² emission of their commute preference. An example of external innovation is developing a method or a dashboard to be used by clients.
Variable 4: <i>CSR report</i>	The CSR report is another crucial element for companies to formally show their performance with environmental, social, and economic domains (European Commission, 2004). Iamandi & Radu (2008) discern two processes in creating the end report: the accounting and measuring process and the auditing or assurance process, where the measured numbers are controlled. A report can be pervasive or only consist of a few pages. A few different companies make CSR reports for others, and some have a team that comprises the report for their own company.
Variable 5: <i>CSR services for clients</i>	This variable encompasses services that incorporate CSR to some extent. They can include examples of services

Table 2 Formal maturity variables

2.4.2 CUSTOMER VALUE PROPOSITION (CVP)

Another main theory to measure whether or not the client values the inclusion of more CSR measures is derived from services marketing theory. The central concept here is the Customer Value Proposition (CVP). CVP is an organization-centric concept that focuses on the total potential benefits a client can receive from a purchase from an organization. From another perspective, a CVP mainly means "getting the job done" as a way of creating value for the customer ("HBR's Must-Reads on Strategy," 1996).

There are three important elements that this thesis considers in terms of CVP. First, is the demand. An increasing amount of business leaders are seeing an rise in demand from clients to include CSR in their propositions (Noked, 2018). This means that there is a potential for the CVP to be increased in CSR is included holistically or separately in consultancy services. Second, the willingness to pay (WTP) is an important element to enhance a CVP (Noked, 2018). Willingness to pay is quite literally the amount of money a consumer is prepared to part with to acquire a product or service. Third and last, motivation is an element that is considered as part of CVP. This concept is more nuanced than the first two: the motivation to include more CSR reflects more personal opinions and internalized motivations of clients.

2.4.3 DEVELOPMENTAL CSR MATURITY

Another central element of the successful implementation of CSR in an organization is how the employees carry it. Van Marrewijk (2003), and later adapted by Witek-Crabb (2019) identify six different levels of developmental maturity. These are shown in table 2.

Level	Description	Reactive/Proactive
1. Pre-responsibility	Egoism and loyalty to the business itself. Lack of CSR activities unless they are forced externally.	Reactive
2. Compliance	Undertaking action because of the sense of obligation required by law and explicit social expectations.	Reactive
3. Profit	CSR is used to earn a profit, strategic use of the triple bottom line in operations.	Reactive
4. Care	Activities should go beyond what is required by law and the business case. Motivation is based on a sense of responsibility.	Proactive
5. Synergy	Win-win solutions and the harmony between environmental and social solutions. Motivation comes from the sense that sustainability is essential.	Proactive
6. Holism	Social responsibility is incorporated in every aspect of the organization, and business is oriented towards improving the quality of life for all beings. Motivation comes from awareness of a correlation between all events and beings.	Proactive

Table 3 Levels of developmental CSR maturity

The last column in this table also differentiates between a reactive and proactive stance towards CSR. By creating a dichotomy between these two categories, it is easier to draw insightful conclusions in the discussion.

3. METHODOLOGY

This chapter focuses on the adopted research methods of this thesis. First, the research paradigm is explained through the ontological and epistemological stances. Then, the research strategy is shown by giving an overview of the three methods this thesis encompasses. In the consecutive three chapters, each method is discussed in more depth. The chapter concludes by assessing the validity and reliability of this research.

3.1 Research philosophy

Carrying out scientific research brings into question the relationship between the researcher and the carried out research. A helpful tool to illustrate this relationship is by defining the used research paradigm. A research paradigm is defined as the set of beliefs that guide the researchers' actions (Moon & Blackman, 2014). It is something that underlies the way the research is conducted and "influences how a researcher creates knowledge and derives meaning from their data" (Moon & Blackman, 2014, p. 1173). Assessing the researcher's perspective on both the existence of reality and how it is studied is vital for the validity of the research, as it is not always consciously chosen but can influence the study's outcome (Van Thiel, 2014). Therefore, it is essential to specify through which philosophical lenses this research is conducted.

First, ontology helps researchers recognize reality—for example, deciding on what academic truth is and the legitimacy of research. There can be different ideas about the nature of reality (Moon & Blackman, 2014). In this thesis, the researcher takes a bounded relativist perspective. Relativism means that truth exists in multiple dimensions and that there is no one "true" reality, but the individual mind that perceives it also constructs it. Bounded relativists argue that realities exist within specific groups and cultures and differ between those groups. This type of ontology is characteristic for social scientists, where research is often person-based and works to reveal insights into "individual's knowledge, values, and beliefs" (Moon & Blackman, 2014, p. 1171).

Second, epistemology is essential to consider. It concerns how knowledge production occurs and the researcher's view on this. For example, whether or not research can be carried out objectively or always value-laden (Moon & Blackman, 2014). For this thesis, the researcher has a constructionist perspective. This perspective acknowledges that there is no objective truth, but that meaning comes into existence through how humans engage with the world. Thus, epistemology helps the researcher decide what kinds of knowledge are legitimate and adequate.

3.2 Research strategy

This thesis encompasses both a holistic case study of one organization, which means that there are multiple areas of research within one case. There are multiple methods: one for each part of the research to answer the sub-research questions. The research steps are strategic as, ultimately, each component provides insights into the overarching research question. The table below shows the different research parts and the corresponding interest groups, methods, data analysis methods, and the expected results. The following subchapters will expand on the method details of each research component.

	Interest group	Amount	Methods	Data analysis	Expected results
Competitor analysis	List provided by Improven, see table 5 on p. 26	15 competitors	Comparative content and document analysis through Excel and Atlas.ti	Qualitative content analysis: coding according to different indicators in Excel.	The data will be visualized according to five different dimensions; word cloud of recurring CSR themes in mission and vision statements.
Internal study	Improvens employees	12 interviewees	Semi-structured interviews	CSR developmental maturity analysis; support for separate CSR measures	Several main themes and measures will be identified in terms of feasibility and willingness to adopt.
External study	Improvens current clients	21 project based responses	Questionnaire that includes both open ended questions and Likert scale questions	Categorical aggregation of insights	Insights into the value and satisfaction factors of customers concerning Improvens potential CSR services.

Table 4 Summary of the applied methods

3.3 Research methods

3.3.1 COMPETITOR ANALYSIS

Competitors in the field were analyzed in the first part of the research. The list of competing companies was provided by the supervisors from Improven (column: Company names, table 5). They are all organizations that operate in the consultancy branch. In other words, they operate within the identical spheres of clients and are the most competitive. They are also companies with an online presence, which is essential to gather the data to measure formal CSR maturity. A large part of this analysis is based on a paper by Witek-Crabb (2019).

The studied group of competitors ranges in size. Therefore, it is essential to consider this when comparing different companies. In the table below, an overview is given of the various company sizes included in this sample. Improven is a medium-sized consulting agency and has been excluded from this table.

	Company size (NL)	Number of companies	Company names
Small	1-50 employees	3	Derksen & Drolsbach; Bisnez; JS Consultancy; PRCS
Medium	51-250 employees	5	VKA; Bluefield; First Consulting; Galan Groep; Trifinance
Large	>250 employees	6	EY; KPMG; PwC; Deloitte; Profource; Accenture
	Total	14	

Table 5 Sizes of the companies included in the analysis.

After the selection of the competitors, a comparative content analysis is conducted in Excel. The CSR variables used below are derived from the conceptual framework and inspired by Witek-Crabb (2019) and Van Marrewijk (2003). The sources are all publicly available websites or documents, as these are a representation of the formal maturity of an organization's CSR efforts. There is a mix of both primary and secondary documents, meaning published by another website or organization. As sources, all company websites were consulted, as well as main platforms that distribute news about the sector (www.consultancy.nl; www.duurzaam-ondernemen.nl; www.mvonederland.nl; www.linkedin.nl; a.o.). From these websites, sources were sought to score each company on the different variables. Table 6 shows the different scores for each variable.

To illustrate the first variable, a word cloud is generated from the different mission statements from company websites. This is to see to what extent they incorporate sustainability and CSR terminology into their corporate missions. The terminology is derived from the literary and conceptual framework, and the researcher's knowledge and interpretation of these words.

Variable	Scores	Description
Mission statement	1	None/not available
	2	Commitment to own stakeholders (customers/shareholders)
	3	Commitment to own stakeholders but room for interpretation
	4	Commitment to a broader group of stakeholders
	5	Specific commitment to more vulnerable stakeholders
Code of conduct	1	None/not available
	2	Brief conduct but not based on three pillars
	3	Conduct focused mostly on one of the pillars
	4	Conduct includes mention on two pillars
	5	Conduct incorporates pillars on many accounts
Internal or external CSR innovations	1	None/not available
	2	No specific examples, but mention that they are innovating
	3	Involvement with at least one other (collaborative) project
	4	at least 2 innovative projects that relate to CSR
	5	Internal R&D team that works on these types of innovations
CSR report	1	None/not available
	2	Brief mention, not publicly available
	3	Short report that shows a few values
	4	Extensive report that follows public guidelines
	5	Audited report with goals for the future

AND DOCUMENT ANALYSIS

The internal study of the feasibility and relevance of CSR measures within Improven's context consists of 12 interviews of approximately 30 minutes. The interviews conducted with employees were semi-structured. This means that there were several guiding themes and open-ended questions to allow for the free flow of thoughts from the respondents (Longhurst, 2003). This interview guide can be found in appendix C. The interviews lasted between twenty and thirty minutes and were recorded on a Samsung S9 mobile phone with the Voice Recording app. Due to COVID-19 regulations, the interviews were conducted online in Microsoft Teams meetings between Wednesday, April 14th, and Friday, April 23rd, 2021. Both the researcher and the respondents were Dutch native speakers. A conscious choice was made to conduct the interviews in Dutch to allow for the free flow of thoughts. Oral consent to record was given at the beginning of each interview without exceptions. Post-interview, the audio was transcribed in the online web application Otranscribe, and coded with the qualitative analysis program Atlas. The transcriptions were written in Dutch, after which the examples used to support the analysis were translated to English. As little information as possible from the qualitative data was lost because the translation was minimized (Adams, 2015).

The interest group

An overview of the interviewees' characteristics is shown in table 7. The interest group consists exclusively of Improven employees, ranging in levels and departments in the organization. In addition, they were purposefully selected to provide a cross-sectional representation of the employees at Improven. These characteristics are also taken into consideration in the analysis and discussion of the results.

Resp.	M/F	Seniority	Department
A	Male	Junior consultant	Young Improven
B	Male	Senior consultant	Projects & change
C	Male	Senior consultant	Projects & change
D	Male	Managing consultant	Business IT

E	Male	Managing partner	Process improvement
F	Male	Senior consultant	Financial management
G	Male	Partner	Financial management
H	Male	Principal consultant	Business IT
I	Male	Partner	Projects & change
J	Male	Managing consultant	Processes
K	Female	Senior consultant	Business IT
L	Male	Junior consultant	Young Improven
M	Female	Partner	Sales

Table 6 Respondents levels of seniority and their departments

Coding internal CSR

The first part of the qualitative analysis measures the developmental maturity of CSR practices through interviews with Improven's employees. A table with the different categories used in the analysis has been adapted from Witek-Crabb's paper and is shown in table 8 below. Based on this categorization, each interviewee is assigned a level of developmental maturity.

Level	Description	Coding reference
Pre-responsibility	Egoism and loyalty to the business itself. Lack of CSR activities unless they are forced externally. Reactive.	CSR_pre-responsibility
Compliance	Undertaking action because of the sense of obligation required by law and explicit social expectations. Reactive.	CSR_compliance
Profit	CSR is used to earn a profit, strategic use of the triple bottom line in operations. Reactive.	CSR_profit
Care	Activities should go beyond what is required by law and the business case. Motivation is based on a sense of responsibility. Proactive.	CSR_care
Synergy	Win-win solutions and the harmony between environmental and social solutions. Motivation comes from the sense that sustainability is essential. Proactive.	CSR_synergy
Holism	Social responsibility is incorporated in every aspect of the organization, and business is oriented towards improving the quality of life for all beings. Motivation comes from awareness of a correlation between all events and beings. Proactive.	CSR_holism

Table 7 Developmental CSR maturity in employees (derived from Van Marrewijk (2003) and Witek-Crabb (2019))

Coding to measure potential support for different services

Another critical component of the internal study is discovering which types of CSR-based services for clients potentially fit in or add to the existing services that Improven provides. A part of the interview is based on a shortlist of CSR services conceived through a collection of ideas from the competitor analysis, previous brainstorming within the department, and personal communication with different individuals (Appendix D). This list served as a basis of the interview to provoke thoughts on the topic and probe the interviewees for other ideas. Furthermore, it was a helpful tool for the interviewer if the conversation didn't flow as freely as anticipated. The different categories on the shortlist are categories that were added to the coding scheme in Atlas. For each category, a duality between positive and negative is included in the coding system to gain insights into potential and lower support for the different categories.

Category	Description	Coding references
CSR operational strategy	Any measures or tools related to helping clients exercise their strategic goals related to CSR. It includes KPI's, project support, risk assessment, SWOT analysis, and auditing.	measures_strategy measures_strategy_pos measures_strategy_neg
CSR data analysis	Any measures or tools related to helping clients utilize CSR data. This includes a scan, data management & analytics, and circularity analysis.	measures_data measures_data_pos measures_data_neg
Certifications	Measures or tools related to certifications, for example, compliance to ISO certification.	measures_cert measures_cert_pos measures_cert_neg
CSR software applications	Measures or tools that relate to existing or new software applications that incorporate CSR, such as CO ² dashboards, adding environmental dimensions to current analyses.	measures_soft measures_soft_pos measures_soft_neg
Other	Any other measures or tools that were not mentioned in the shortlist but did relate to this topic.	measures_other measures_other_pos measures_other_neg

Table 8 CSR services support by employees

Trends in the answers

Lastly, the analysis of the interviews will allow for identifying trends in the answers that did not directly fit into the previous two elements of this part of the research. When these trends relate to answering the research questions, they will be added to the analysis.

3.3.3 EXTERNAL STUDY

The final part of this research consists of primary external data that was collected through surveys with clients. 20 individual, project-based responses were gathered. The clients that were contacted were based on their current affiliation with Improven. In other words, they are companies that an Improven consultant is currently working with or has worked within the last two years. The supervisors provided the list of these clients at Improven. It consisted of 168 individual projects. The leading consultant was sent the survey responsible for the project and directly to the client contact to achieve the highest response rate.

The questions in the survey were asked in an existing client satisfaction measurement tool that Improven already uses: Microsoft Forms. The Improven supervisors checked the queries before sending them to the clients. They started by asking the client about their general view towards CSR measures in consultancy services and lead to more specific ones about Improven's services. The complete survey can be found in appendix E. These results are supported by vignette quotes from three different conversations with individual clients.

The results of this survey provide both quantifiable data (Likert scale & closed questions) and qualitative data (open-ended questions). The qualitative data was analyzed with Atlas through categorial aggregation to find similar themes in the answers. The quantifiable data is shown in different tables or graphs, whereas the qualitative data is elaborated on in the text. From these results, the researcher can draw conclusions that answer the sub-question and be used in the advice for Improven.

3.3 Validity and reliability

Validity and reliability lie at the core of sound scientific research. Van Thiel (2014) distinguishes two forms of validity: internal and external validity (p. 49). Internal validity refers to whether or not the study has measures what it intended to measure. That means that the

research questions line up with the results and conclusions. Due to the extensive theoretical background, a transparent methodology was developed that measures what the study aims to find. To further enhance internal validity, all steps of the research were discussed with both supervisors. This ensured that the questions included in the interviews and the survey were aligned with the research questions. Furthermore, the researcher wrote down any significant observations aligned with the research questions or correlated to other findings in a physical logbook. This helped the researcher to link observations in an early stage of the research.

External validity refers to the generalizability of the research. For research to be externally valid, it needs to apply outside of the scope of the research, to other persons, institutions, and at other moments in time (Van Thiel, 2014). Due to the nature of case study research, which is that there is one case being studied, it can be challenging to generalize the results to other organizations, such as consulting agencies. However, the outcomes of this research can be applied to a broader context in some instances. There are some characteristics to the case study that applies in a broader context: for example, to consulting agencies in the Netherlands, consulting agency clients, and organizations that want to implement more CSR. These will be elaborated on further in the discussion.

Reliability can be an obstacle to objective qualitative research, as the interpretation of the data is left to one researcher. It is a function of the accuracy of 1) the measurements and 2) the consistency of the measurements (Van Thiel, 2014). During the trajectory of the thesis, the researcher kept a physical log of significant developments in the thesis. This can help trace back the research process, identify potential sources of interference, and help to possibly repeat the methods of the study (Yin, 2008).

4. CSR PRACTICES AT IMPROVEN

In the context of this research, CSR practices are all imperatives and goals that relate to the three pillars of Elkington's (1998) model: those practices that affect the economic, social, and environmental sustainability of an organization. In Dutch, CSR translates directly to *Maatschappelijk Verantwoord Ondernemen* (MVO). MVO is mentioned explicitly on Improven's [website](#). The site includes an overview of its mission, vision, and strategy for visitors and clients to read. Within the strategy are three separate pillars: people, planet, and progress.: which is derived from Elkington's triple bottom line (Elkington, 1998). This chapter explores the different internal policies to lay a basis for the following chapters. It includes a description of the team responsible for realizing the CSR goals and a short timeline of the events leading up to this research project to illustrate the growing awareness and value of CSR within the organization. It also elaborates on the pillars and how they are incorporated in Improven's daily operations. The chapter ends by exploring Improven's future goals and position this research project within these current ambitions. This chapter is based on information provided by Improven's supervisors, public information from the website, or information that is accessible via the internal database.

4.1 CSR at Improven: why and how

CSR has become more prominent at Improven over the past two years. There were several reasons for the organization to start structuring its CSR policies: the intrinsic motivation from individual colleagues, the clientele indicating they found CSR necessary, and key players in the organization's top layer that helped it center stage. The internal stakeholders, mainly the Management Team, consider CSR as a win-win: it needs to create revenue for the organization as well as show Government-based clients demand transparency from their hired consultants to show how they contribute to society within their scope, namely by investing in social return projects. This means the organizations that do projects for these clients need to be transparent about their annual income and how much their profits go back to society. Furthermore, the partners saw an opportunity to gain a competitive advantage by setting up an extensive CSR mission and portraying this to their other clients. Other consulting agencies were also starting to emphasize their CSR activities in this competitive field, and this trend did not go unnoticed by the MT.

This combination of top-down, bottom-up, and external stimuli gave cause for the launch of the CSR team at the beginning of 2019. This happened simultaneously with the launch of a new traineeship program at the organization, in which young professionals starting their careers are coached and hired as new employees for Improven within the YIP (Young Improven) program. According to one of the first trainees, the first generation of YIP consultants was given a mission from the MT to set up the CSR program and formulate their ambitions in an annual plan. These ambitions snowballed from organizing a 'warm sweater day' (a day in which employees are asked to leave off their radiators and wear sweaters to stay warm) to ambitious goals in the plan for 2025. The timeline of CSR policies is shown in figure 9.

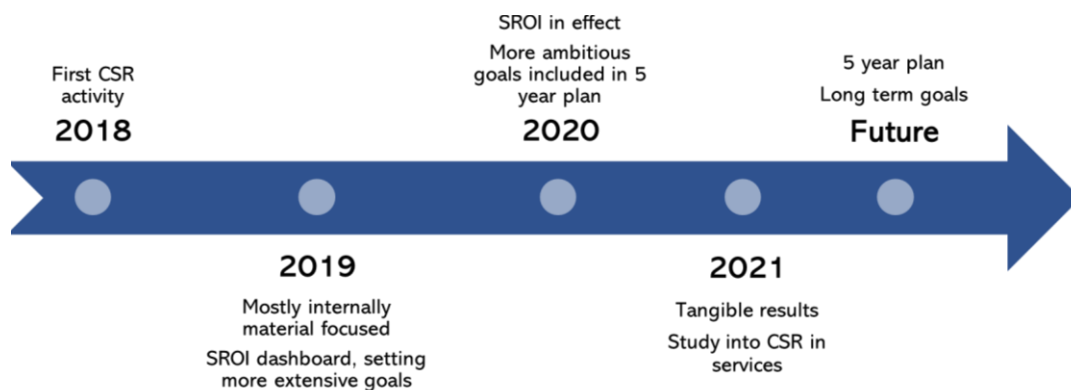


Figure 9 Timeline of CSR activities at Improven

This timeline visualizes the growing importance of CSR at Improven, as more activities start occurring in 2020 and 2021. The team gathers every month to discuss annual internal and external CSR goals to lead and manage these activities. Membership is voluntary and can be quit at any time. However, the members that join typically stay for about one year. It comprises primarily junior consultants, i.e., those working as a consultant at Improven for less than two years. Furthermore, there is one senior member that has also been involved since the inception of the team. Lastly, it is supported by one of the managing partners to oversee and support the group’s progress and provide input for Improvens goals. In total, the CSR team has ten members, which means 1 in 10 employees of Improven is involved with the team currently. A high turnover in the group has resulted in an increased involvement from the organization in this team.

4.2 The three pillars

The people, planet, profit pillars are derived from Elkington’s triple bottom line (Palmer & Flanagan, 2016). The people and planet are familiar pillars, but they have transformed the traditional *profit* pillar into *progress*, encompassing more than economic growth. In their view, progress entails ensuring long-term economic profits and returning some of this profit to the local community in financial investments or through volunteering during company time. This results in a win-win situation for both Improven and the stakeholders they impact. The three pillars are further defined in table 8 according to Improven’s definition on their [public website](#). The actions and ambitions are based on an internal strategic plan for 2025. Next to a wide array of organizational goals such as increasing net profits and expanding the workforce, CSR ambitions also increase.



Figure 10 CSR pillars at Improven

These CSR actions and ambitions are based on specific areas of interest to enhance CSR in the organization. There are nine primary areas of interest: (1) support employees to do more

volunteer work; (2) analyze and lessen the organizations CO₂ footprint; (3) consider sustainability when approaching new clients; (4) partake in social initiatives; (5) sustainable purchasing of products; (6) gaining a CSR certification; (7) increasing the vitality of the employees; (8) making the office greener; (9) implementing CSR in their professional services. These areas of interest are translated into ten ambitions and actions within the people, planet, and profit pillars. They are shown in the table below.

Pillar	Improven's definition	Actions and ambitions for 2025
People	Diverse team, CSR initiatives to stimulate everyone to participate in non-profits and people outside of the organization. Facilitating a young consultant program to close the gap between school and work. Healthy work/life balance.	<ul style="list-style-type: none"> ▪ Offer opportunities for employees concerning mental and physical health ▪ Facilitate and encourage participation to volunteer and partake in other societal projects ▪ Increase and stimulate diversity in the workplace
Planet	Working together with suppliers that strive for maximum sustainability. Awareness of the impact that their mobility has on the environment. Choosing sustainable suppliers, separating waste, and choice of office location.	<ul style="list-style-type: none"> ▪ Increase sustainability of purchasing ▪ Make office greener ▪ Separate waste ▪ Reduce CO₂ emissions
Progress	Aiming for a financially sustainable result by realizing revenue and profit. From this solid financial base, it is possible to grow but also provides a social return. Using work time to support social initiatives with advice to enhance their performance can have a more significant impact.	<ul style="list-style-type: none"> ▪ Internal integration of CSR in the organization ▪ External integration of CSR in the services of the departments ▪ Meet social return demands

Table 9 The definitions and ambitions in Improven's CSR program

The progress pillar shows three main goals, actions, and ambitions for 2025. Mainly the second is one of the main incentives for this research project. Integrating CSR into the organization's services is an action because Improven wants to impact its clients that utilize their expertise and significantly impact that client's direct social and environmental sphere. This way, Improven aims to contribute to a more sustainable future.

5. RESULTS

After outlining the relevant literature and the methodology, this section shows the results from the data collection. Each sub-question has a different method. Therefore each sub questions results will be discussed separately. In the next main chapter of the thesis, the integrated answers to the sub questions and the main question will be given.

5.1 Competitor analysis

The first of the results is the competitor analysis. At the core of the competitor analysis is a spider web of how the organizations score on the different variables determined in the conceptual framework. The scores from this analysis are shown in appendix B. In the consecutive section each variables is highlighted with examples from the data. Finally, Improven's score on the competitive variables is shown in the last subsection.

5.1.1 OVERVIEW OF THE ANALYSIS

The competitor analysis shows different scores on variables. The three spiderweb diagrams below show the results per size group of the agencies. At first glance, it is apparent that the large size competitors score higher on the variables than the medium and smaller size companies. Also, smaller size companies score generally higher on the mission statement variable than its medium sized competitors. In the following subchapter, observations from each category are explored

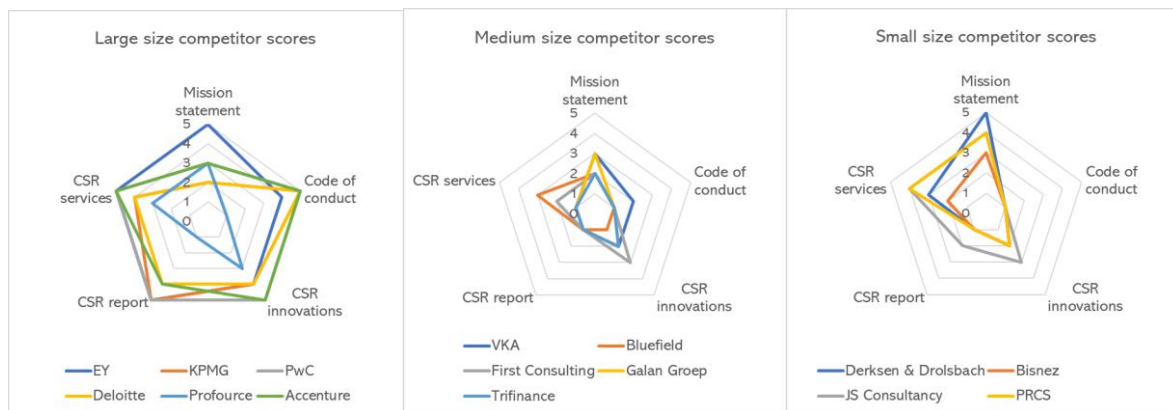


Figure 11 Spiderwebs of the CSR formal analysis per size category

5.1.2 DIFFERENT VARIABLES

Variable 1: Mission statements

The word cloud in figure 11 shows the most recurring words in the mission statements of 15 different competitors and includes Improven's own statement. Thus, the more a specific word appears in the text of the mission statements, the bigger it is shown in the figure.



Figure 12 Word cloud of different mission statements (N=16)

At first glance, it is apparent that the words *clients* and *organizations* (n=4) occur most frequently. These words relate most to the primary stakeholders that the organization wants to target. Other words that stand out in the context of this research are *accountable* (n=2), *impact* (n=2), and *world* (n=3). These are considered words relating to responsibility and can apply to a scope outside the consulting agency's sphere.

Missions statements that stood out are the following: 'Building a better working world' (EY) and 'Enabling organizations to expand their societal impact' (Derksen & Drolsbach, in Dutch: "Organisaties in staat stellen hun maatschappelijke impact te vergroten"). These two consulting agencies are the only ones that directly imply they are aiding stakeholders outside of their direct client sphere.

Five out of the sixteen organizations included in this analysis received a score of 2: commitment to their customers and shareholders. Six received a score of 3, and the remaining two a score of 4. An overview of these results can be found in appendix B.

Variable 2: Code of conduct

A code of conduct is also referred to as 'gedragsregels', which literally translates to behavioral rules. For the Dutch consultancies, the code of conduct was sought according to this definition. The large firms are all internationally active, which is why for those companies the term code of conduct was used.

One of the highest scores was achieved by KPMG, who incorporate CSR explicitly in their values: "We make sustainable, positive change in our local communities and in society at large, striving to make the world a better place" (KPMG International, 2020, p. 4). Among the same lines, Deloitte states: "We commit to contributing to society as a role model for positive change" (Deloitte, 2021, p. 4) and do so by following the principles of anti-corruption, responsible supply chains, and social responsibility. Remarkably, the only large competitor that does not have any code of conduct is PwC.

Another observation is that none of the smaller and medium sized agencies have a publicly available code of conduct. One exception is VKA, who have a whitepaper about privacy integrity when working with them.

Variable 3: CSR innovations

CSR innovations were more present in the larger organizations than in the smaller ones. Particularly PwC and Accenture have published extensively on new dashboards, applications for their employees, and other new innovations that help them meet their sustainability goals.

Variable 4: CSR report

The large agencies outperform all the smaller ones on this variable. Publicly available CSR reports give insights into the environmental and social impact organizations make. The reports from EY, KPMG, PwC and other large organizations all adhere to the same formats. There is extensive reporting of their social impact, diversity of the staff, CO₂ goals and emissions, and sometimes even SDG related goals. Deloitte names it their “impact report”.

Smaller organizations do not have these extensive reports. However, some companies such as Derksen & Drolsback do have specific areas dedicated CSR on their website. This has been interpreted as a different type of CSR reporting, although not strictly in the same framework as the larger organizations.

Variable 5: CSR services for clients

The last variable that the competitor analysis entails is the presence of CSR services for the clients. There are different types of services that came forward in the exploration of this variable. First, the larger firms such as EY and PwC have a specific area of consulting that they promote to their clients. These range from specific risk related services to circularity analyses. Deloitte performs sustainability services mainly to help clients meet investor demands: by increasing transparency through non-financial assurance and auditing. They also actively work with ESG ratings and give advice on climate and environmental issues.

Second, smaller agencies frequently publish about their internal accomplishments. For example, VKA does not publicly have a “CSR mission”, but they do promote the fact that they have installed solar panels as part of this mission. This also shows that the formal maturity of this organization is perhaps different from the other types of CSR maturity. Furthermore, other smaller organizations are often vocal about their involvement with volunteer work, showing that their employees annually participate in events. For example, Profource publishes about their SROI project that involves helping less economically favored students and adults through classes. How this usually works is that the organization provides this service free of charge, but is able to bill these hours as a “social investment”.

Lastly, there are very few examples of specific CSR services by the smaller organizations. One example is of an article on consultancy.nl about First Consulting describes the agency helping an energy supplier with their sustainability ambitions (*First Consulting Helpt Stedin Bij Verduurzaming van Toeleverketen*, 2020). They do this through their existing expertise in risk analysis.

5.1.4 IMPROVEN'S SCORE ON THE CA FORMAL CSR VARIABLES

Improven's scores on the formal maturity variables is shown in figure 13 accompanied by descriptions per variable in table 11. The highest score that was achieved was a 3, for the mission statement and the internal or external innovations. It should be noted that this second variable included no external innovations, only internal efforts. In the discussion, Improven's scores are compared to their competitors. The next part of the analysis is the internal study.

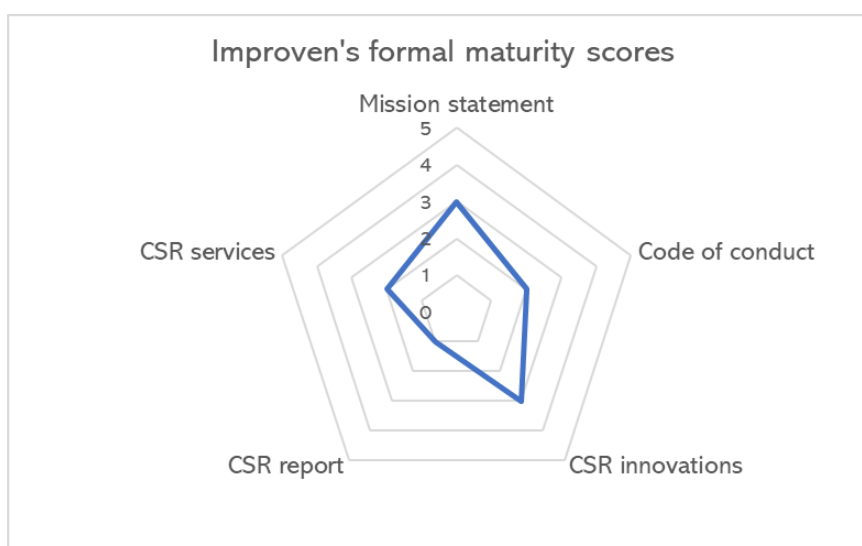


Figure 13 Spiderweb of Improven's formal maturity

Variable	Description	Score
Mission statement	It can always be better ("Het kan altijd beter"). This mission does not explicitly mention other stakeholders outside of the organization; however, they include the societal footprint in their comprehensive statement on the website ("maatschappelijke voetprint").	3
Code of conduct	This is not specifically available on the website. They have a sustainability policy, but it is unclear how this translates into practical outcomes. It is mentioned that they want to work with sustainable suppliers, but it is not specified how they enforce this.	2
Internal or external CSR innovations	Separating plastic, sustainable clients gifts such as reusable notebooks, participating in volunteer work as well as delivering pro bono advice to several public organizations.	3
CSR report	None/not available	1
CSR services	One or two sustainability or CSR related projects. Nothing defined in public articles.	2

Table 10 Improven's score on the formal maturity variables

5.2 Internal study

The second part of the analysis concerns the internal study and the interviews conducted with 14 of Improven's employees. In the first part of the analysis, the level of maturity is measured through observations from the interviews and supported by directly translated quotes. In the second part of this analysis, support for the different service categories is shown. Appendix C shows the list on which these categories are derived. In the final part of this analysis other trends that emerged from the interviews are shown. The results of the analysis and their implications for the research questions are discussed in the consecutive chapter. This chapter only shows the direct results from the executed method.

5.2.1 DEVELOPMENTAL MATURITY ANALYSIS

The first part of the internal study is a developmental maturity analysis. First, the respondents are categorized into two categories: a reactive and proactive stance towards CSR (figure 14). The figure shows that the majority of the respondents can be categorized in the reactive category, although there is only one interviewee difference. Most of the respondents are around the middle two categories, Profit and Care. However, the results are slightly skewed towards the middle and the reactive side of the figure.

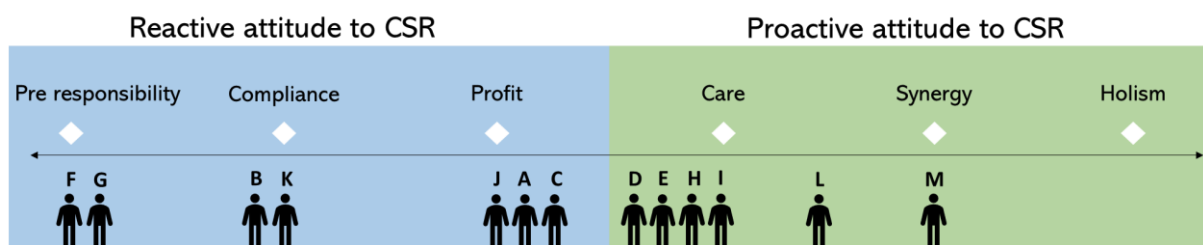


Figure 14 Developmental maturity of the interviewees

1. Pre-responsibility

The two respondents that fall into this category of developmental maturity are both senior financial management consultants, and one of them also partner. It was clear from the interviews that unless there is a financial or direct incentive from the customers, they saw no reason to implement more CSR, now or at any point in the future.

Why would I invest in something preemptively that is not a direct wish from a client? Frankly, I don't understand why we should look into this at all – Respondent G

2. Compliance

Both respondent B and K fit into the compliance category. These quotes show that respondent B and K see adhering to sustainability and CSR standards as a compliance, something is obligatory.

The only reason why you want a certification such as is to show to your clients, hey look at me, I've got my business in order. It's way too expensive and useless if no one is asking for it – Respondent B

I think you can't escape your responsibility as an employer. I think it is important to at least take it seriously – Respondent K

3. Profit

Respondents J, A and C all have characteristics of the profit category in the developmental maturity model. These answers focused mostly on either competitive advantages or the

potential money that could be made in adopting new CSR measures both internally and externally.

If no one is doing it now, you might be the first in the market. If you also show that to the outside, the client might also think, oh that's an interesting party. I think it definitely gives you a competitive advantage – Respondent A

4. *Care*

The majority of the interviewees belong to the care category of developmental maturity. This category implies a responsibility towards environment and society, although the organization is still an important stakeholder.

If we were to take on any socially relevant projects, I would want to be involved. Right now it is a shame that participating in volunteer work takes away from your own productive time - Respondent H

I was part of a really meaningful sustainability related work for my previous client. I would love to work on similar types of project because it really gives you the sense you are contributing to a better future – Respondent D

5. *Synergy*

Only respondent M showed some characteristics of the synergy category, although she was also partial to other categories such as profit and care. She was placed in this category due to the following statement:

I think it's important for us as an organization to start taking responsibility and giving back, and that we can definitely create win-win solutions for both us and the environment – Respondent M

6. *Holism*

There was no evidence of the holism category in any of the interviews.

5.2.2 SERVICE CATEGORIES

Appendix D shows the list of different services the interviewees were asked to review and give feedback on its feasibility. The most support came for the first category of services: the operational strategy. In practice, this means carrying out a specific type of operation the client has requested, such as developing and checking a KPI system.

Many of the respondents answered that the services within this first category were closest to Improven's expertise.

KPI's, dashboards.. Yes, we can already do these things and I don't see why we wouldn't be able to apply them to CSR and sustainability related objectives – Respondent I

My interest was piqued mostly by the first category. I have done most of these things, or know colleagues who do them, and I think we could definitely apply them to the current services that we have – Respondent J

The data analysis was a bit further from their comfort zone, but some respondents did reply that these would be things they were able to do after developing their expertise in the matter.

I would need to know what exactly a 'data scan' entails, but I think we would be able to carry out something like this if we had the right expertise onboard, of which I'm not so sure we have it right now – Respondent A

The third category, ISO and other certifications, was also less popular among the interviewees. Many of them were doubtful whether or not investing in the knowledge to be able to make the client “certificate” ready would pay off. Although one respondent said:

These certifications are super important and becoming even more so [...] and I can tell that more clients are becoming interested in them. Right now, we can’t provide this, but it would be good to be able to do this in the future – Respondent E

The final category of services, software applications, also did not resonate with most of the interviewees. One senior consultant from the IT department mentioned that they often work with predefined systems that do not allow for much choice (Respondent K). In other words, she was hesitant at the opportunity to include CSR in these types of services. The interviewee involved with the sales side of Improven remained positive:

I think that we already have the right people inhouse to tackle these kinds of questions – Respondent M

5.2.3 OTHER TRENDS

This final section of the internal study shows a few trends that emerged from the interviews that did not directly fit into the previously discussed parts. Firstly, awareness was an emerging trend. Respondents A, B, H, and L mentioned that they are either unaware or unsure how to include CSR in the current services they are working with:

I’m not aware and educated on the possibilities in this domain – Respondent B

Another trend is the perceived lack of demand from clients. Almost all respondents mention something in this regard:

Clients do not come to us for these types of services – Respondent F

I’ve never had a question from a client on this topic. Only maybe that they are working on it internally but we are not involved with that – Respondent K

Closely related to this trend is the unpredictability of future demand. A majority of the respondents mention that they are certain the demand will increase. Some even say they are already to late in adapting and expanding their knowledge base (Respondent E, I, and J).

A last observation is related to the demography of the interviewees. The attitude of the partners differed from most other seniors and juniors: they were open to the idea of building up a knowledge base and attracting new employees with these specific skillsets, although one of them was already certain that they had everything inhouse to tackle all of the proposed services (Respondent M).

5.3 External study

Twenty-one individual respondents filled in a Microsoft Forms survey during this research project. Their responses are shown for each question in the following section, and the most exciting observations are noted. There are four themes in the answers: introductory and background; CSR in the client organization; Improven’s CSR policy; and CSR in Improven’s services.

Introductory and background

The first two questions focused on discovering the background of the respondents. Firstly, they were asked to name their organization. The organizations that replied are varied: primarily different commercial organizations but also two that are government-based.

The next question concerns the type of services Improven supplied for them. The answers they could pick are derived from the core set of services Improven supplies (see figure 1). It is important to note that the respondents could give multiple answers. Therefore, the total data points here are 30, whereas the respondent number is lower (N=21). In figure 15, the answers to the following question are shown: *Which type of service did you receive from Improven?* The circle diagram shows that a little over 50% (n=20) concerning services in the “projects & change” (n=9) and “processes” (n=11) category. Another major category is “finance” (n=8). Risk (n=3) and IT (n=5) were the least chosen.

Two respondents also added another service to their answers: one involved *internal audits*, and the other the service *training*.

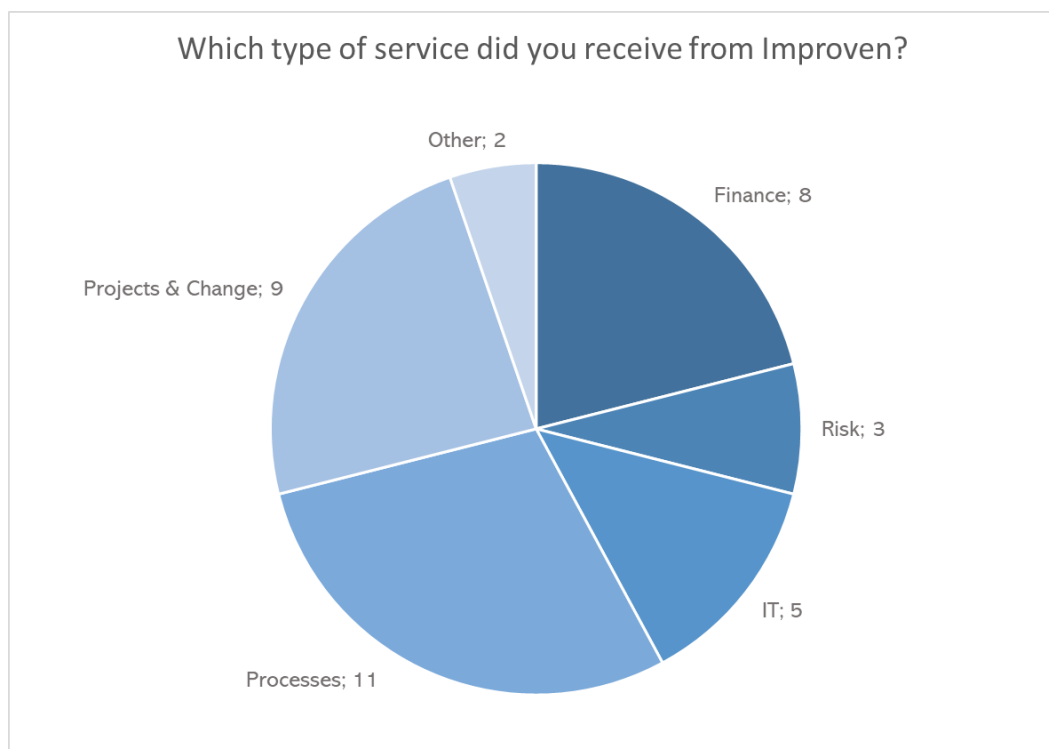


Figure 15 Types of services the clients were helped with (N=38)

CSR in the client organization

The first CSR-related question about the client’s organization was: *How important is CSR for your organization?* The results can be viewed in figure 16. It is immediately apparent that 86% of the respondents (n=18) find CSR either very important or important for their organization. Note that the category ‘very unimportant’ had zero votes and is left out of this figure.

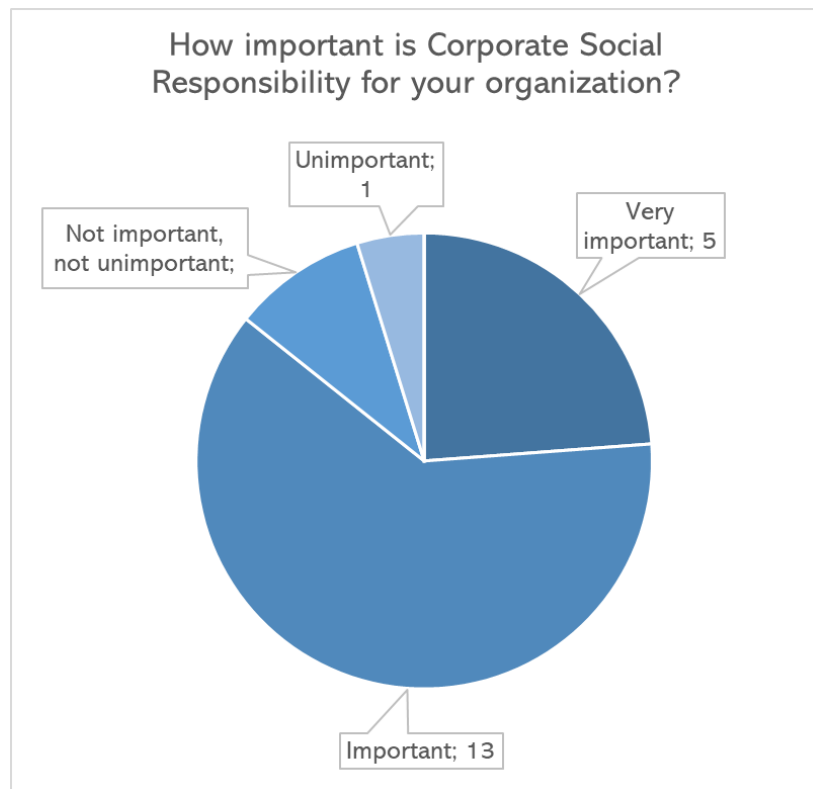


Figure 16 CSR importance for respondents' organizations

Improven's CSR policy

The next question introduced the respondent to CSR in Improven's context with the question: *How familiar are you with Improvens CSR policy?* Here, the unfamiliarity overshadows the familiarity with the CSR policy (n=18 and n=3).

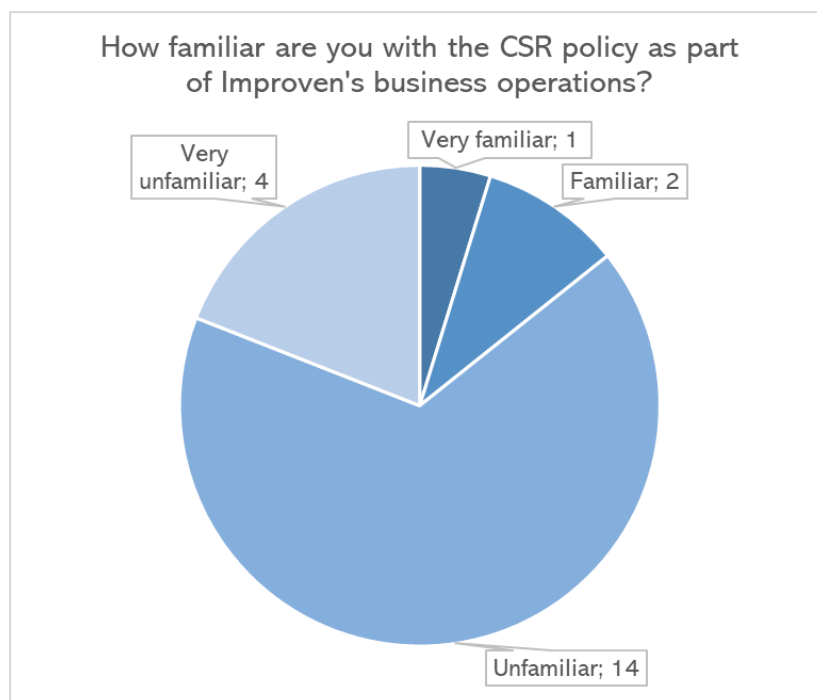


Figure 17 Clients familiarity with Improven's CSR policy

CSR in Improven's services

The last theme in the questions Do you recognize the importance of integrating sustainability aspects into consultancy services?

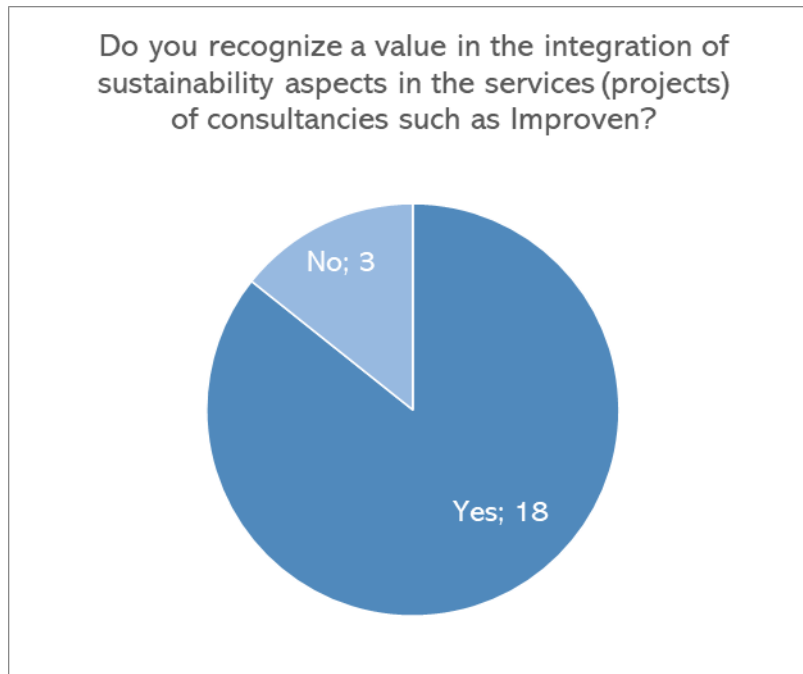


Figure 18 Client's value of CSR related services

The last close-ended question on the survey made the respondents think about the inclusion of CSR in services at Improven. The question was asked: *What do you think about including sustainability in Improvens current services (improving processes, projects and information supply from a finance, risk, and IT perspective)?* Figure 19 gives a visualization of these results. A majority of (n=14) values the inclusion of CSR in the current services that Improven has. There was an option to insert a different answer, which two respondents used. Their answers were:

It's an important addition. We won't pay more, but it can be a factor in deciding which agency to choose for a project.

I suspect that in the future it will become more of a 'license to operate' for organizations.

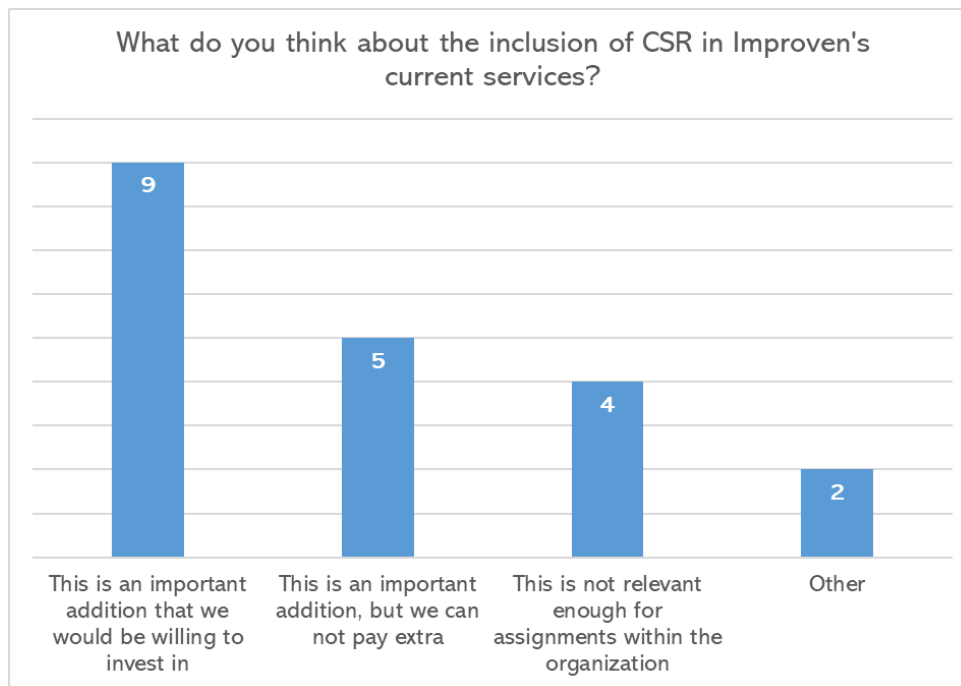


Figure 19 Inclusion of CSR in services

The final inquiry was an open-ended question: *In what way do you think Improven can deliver an extra service in terms of CSR or sustainability for projects at your organization?* The responses were varied. First, eight of the respondents left the field blank, mentioned that they had no ideas or state that they already have in-house knowledge of CSR and were therefore uninterested. Next, some of the respondents have more thoughts on specific tools, such as benchmarking, dashboarding, and someone requests:

How can I, as an organization, incorporate CSR or sustainability into my propositions?

Another observation is that two respondents specifically mention the efforts of the consultants they hire:

Consultants showing awareness and taking on a “model role,” so to speak, already go a long way, for example, by eliminating unnecessary commutes.

When consultants come to our location, they could use hybrid or electric cars.

Lastly, three of the respondents recall one of the core duties of consultants: share expertise and knowledge, best practices, and ‘advice’ on CSR topics.

6. DISCUSSION

This chapter will focus on answering the sub-questions of the thesis. The first subsection discusses the results of the competitor analysis, the second the results from the employee interviews, and the third is the client survey outcome. Finally, the relationship and implications for the theory are discussed, accompanied by recommendations for further research.

6.1 Competitor analysis

The first sub-question is answered through the results from the analysis of the competitive study. In this study, available unsolicited information was gathered about fifteen different competitive consulting agencies that operate in the same sphere of clients as Improven. This was done through consulting multiple third sources and conducting an extensive search for evidence according to different variables. The research was based around the sub-question: *How is external CSR cultivated in the competitive field of consulting agencies?* When discussing the answer, each size category will be considered after which a conclusion is drawn.

The large competitors, EY, KPMG, PwC, Deloitte, and Accenture, are established generalist consulting agencies and have a high formal maturity score. This is in line with literature, as large corporations often have a higher engagement with CSR actions (Witek-Crabb, 2019). They have a larger impact on the environment and a more complex network of stakeholders, which increases pressure on taking and reporting on their CSR activities (Roberts, 1992). No speculations can be made on the motivation for adopting a more rigorous CSR policy, but larger organizations have more time and resources to be flexible in their approach to CSR (Sweeney, 2007). Furthermore, the large competitors, except for Profource, have a separate set of sustainability or CSR services in place. This means that they offer services for their clients specifically in these domains next to their primary service domains.

Regarding external CSR, so the service based dimension of this research, it is less black and white, and harder to draw conclusions. All of the large organizations (>100 FTE) have participated in projects where CSR was at least an important dimension. For EY, I was even able to find a document where they showcase all the different services that they offer relating to climate and sustainability challenges for companies. However, most of the competitors are niche organizations that do not allow for great diversity in their product. This is also the case for Improven. As they are so established in the sector in the services that they provide, that there has been no projects yet where CSR was a dimension of their work.

Finally, it can be said that there is a very big difference in maturity and CSR cultivation in the competitive field of Improven. The larger organizations frequently publish about their endeavors and have services related to CSR. This support the literature that found that having an established CSR policy increases ethical and competitive advantage (Perez-Sanchez et al., 2003).

6.2 Internal study

The second sub question focused on the potential of different external CSR measures by the employees: *Which external CSR measures are deemed feasible by employees?* One of the main insights from the results for this question is that many of the employees said they think the internal CSR strategy still lacking. Many of them said that before they can think about implementing it in the project context where they're working, they need to feel involved and confident with the CSR mission and activities that Improven is involved with. This also aligns with Witjes et al. (2017), who found that the success of a CSR activity heavily relies on the participation of the employees and teamwork to make these activities happen. Furthermore, a respondent mentioned that the current activities that Improven is doing does not resonate

with them, and they don't feel comfortable in participating in those initiatives. Other respondents also claim they are very unaware of what it is that Improven is actively doing as part of their own CSR strategy. Awareness and participation are also important micro foundational elements of the success of an internal CSR strategy (Witek-Crabb, 2019).

Regarding specific services, there is a nuance between adding on to the existing service set, and adding new services altogether. All employees agreed that Improven does not profile itself as a sustainability consultancy, and that should not be the path for the future. In other words, they do not want the adding or changing of services to change their identity as a consulting agency. However, many did also agree that the services that were added in the shortlist were within Improvens scope. Particularly the services included under the first category were deemed most feasible by most of the employees. There was a division in the perceptions of whether or not Improven already had the necessary skillsets inhouse: some people said that they do, and others said they do not. Two people said that before they start offering these types of services, they need to be sure that they are capable enough to actually perform these services. The importance of education came forward frequently in the interviews, and that is should not be just a sales pitch.

Another important insight in this sub-question surrounds the amount of urgency felt by the employees. Although most employees have a reactive attitude to CSR, meaning they are driven by external incentives rather than internal ones (Carroll, 2021; Van Marrewijk & Werre, 2003). Many of the employees said that as long as clients are not actively approaching them for these types of services, there is little incentive for them to start educating themselves or investing in CSR related knowledge. This unsure relationship between CSR and profitability is also found in literature (Muller & Kolk, 2010).

6.3 External study

The final part of the research focused on the sub-question: *How do clients value the inclusion of CSR measures in consultancy services?* The survey includes questions that relate to CSR independent of Improvens services in order to measure their overall valuation of CSR. For example, "How important is CSR for your organization?". The findings suggests that CSR is in fact a very important topic for the client organizations themselves, and they also see the importance of including it in consultancy services. This is in line with the literature that was discussed in the literary framework (Skouloudis & Evangelinos, 2014). However, they do not see how directly they fit in with the services that Improven provides. In other words, clients recognize the potential and importance of a CSR dimension to the operational work that Improven provides, but do not know how this would work. This is also in line with the findings from the internal interviews. However, these results are divided as well, the majority of the responding clients who would be willing to pay more for Improven services should they offer a CSR type of service next to the "traditional" service that they are getting from the consultancy.

The relationship between financial gain and implementing CSR is also seen in the literature (Kurucz et al., 2009). However, this relationship between CSR and CSP is not directly evidence of profitability. The organization that is providing the advice is responsible for developing the service that could provide more value.

In short, an answer to this research question is that the clients value the possible inclusion of CSR in Improvens services and a majority is willing to pay more in exchange. However, the examples they mention of which types of activities and services they would value is still quite vague. In-depth interviews about the content of these changes would contribute to a better understanding and eventual development of incorporating CSR in Improven's services.

6.4 Answering the main research question

This extensive research project focused on the academic question: *What CSR activities can be integrated into consultancy services to create value for clients?* Through answering the sub-questions, it became clear that this question involves more than identifying which services exist that can be added, as it is very complex. Previous research shows that there are many different types of CSR consultancy services (Young et al., 2003), and it is important to identify which type of agency and goals are involved before speculating on this. In the case study, a generalist consulting agency called Improven was studied. The outcome of the research shows that there are a few services that could be extended to include CSR as a component, but employees are hesitant to do so if it does not align with their own beliefs or what they believe the organizations stands for.

Therefore, it can be said that the research shows that creating value through consultancy services is multifaceted, depends on the context of the organization, requires extensive employee support and knowledge, and awareness and demand is raising among the clients. With a bit of inspiration, many of the existing services can already add an ethical component: be it a key performance indicator, choosing software for the client that has specific sustainability credentials, and applying knowledge from a previous project in a similar type of case that is related to CSR. And if the client does not ask for it, a consultant can also be a role model for the clients they meet: by pushing the sustainability agenda and taking their moral responsibility (Elbing, 1970; Vogel, 2005),

6.5 Suggestions for further research

Although this research encompasses a wide range of topics that link back to academic literature, there are still gaps that should be further explored. Here, a few suggestions are made for future research. These are examples, but are not limited. There is much research to be done in this area.

First, an empirical study that looks at the CSR consulting landscape in the Netherlands with a focus on holistic CSR activities is a point of interest. There are resources that summarize and list the evolution and current consulting agencies in the Netherlands, but no academic research has accumulated this. It could provide insights into the saturation and scope of this new sector in the industry. This research could also incorporate holistic CSR activities and not only specialist agencies, as well as the perspectives from generalist and niche agencies.

Second, an in depth research into the needs of clients and other external stakeholders. This thesis has considered the demand, motivation, and willingness to pay for new CSR activities in consulting services. Having a deeper understanding of the evolving needs of both clients and external stakeholders can provide helpful insights into why there is a discrepancy between the client needs and what consulting agencies can offer.

Third, new research into CSR policies in service companies that hire out their employees, such as employment agencies, consulting agencies, and secondment agencies can help provide more clarity for successful uptake of these policies. CSR is harder to incur in companies service industry that are unrelated to sustainability or CSR, let alone in firms where the majority of the employees are not involved with the daily operations of their own company.

6.5 Limitations of the research

After reading the discussion of the results and before moving on to the conclusion, it is essential to consider the limitations of this research. After an extensive analysis of multiple data sources there are important limitations to the process.

One major shortcoming is that the formal maturity analysis only shows the surface of what the competitive organizations might enforce internally. As Witek-Crabb (2019) also identified, there are multiple dimensions of a company's CSR maturity, of which only one has been considered in this research. In Improven's case, many internal documents and information were accessible due to the nature of the study, which provides for a more accurate representation of the CSR policies. There is an important distinction between publicly made available data and ambitions and actually enforcing those policies and going beyond the set goals (Kiron et al., 2013).

Another shortcoming is the limited data sets that are used throughout the thesis. Even though a case study provides generalizable information if conducted reliably (Van Thiel, 2014), it is essential to remember that this in itself is a shortcoming. The context for Improven is unique, as is always the case with case studies. However, a company context is a vital element for the success of CSR policy implementation. Furthermore, the competitive and client data sources were limited due to time and word constraints. The competitors were selected before the start of the research by Improven's supervisors. The sphere of competitors is much larger (*Consulting Industry*, n.d.). Of more than 180 potential clients, only 21 responded to the survey. Reaching the target sample proved a harrowing experience due to the multiple steps needed to get them.

A final limitation to the research is the translation and interpretation of the interview data. Translation is a complex task during a research process. Due to the benefits of conducting them in the native language of both the interviewer and interviewees, the interviews were conducted, transcribed, and coded in Dutch and applicable quotes were translated in support of the arguments (Adams, 2015). Although this empirical process was carried out meticulously and accompanied with logging to keep track of why certain interpretations were made, it was still carried out by a single researcher. Interviews also bring into question ethical issues and power relations between the two parties (Longhurst, 2003). These shortcomings of data gathered from interviews need to be taken into consideration when interpreting the results.

7. CONCLUSION

The final chapter of this thesis provides an answer to the central two questions: first, the intervention question is answered in the practical advice for Improven, after which the academic question is answered. Through the analysis and discussion of the sub questions in chapters five and 6, the objective is to gain insights into how CSR can be implemented in consulting services. This was done by a comprehensive case study in which data was gathered and analyzed from the competitive field, the employees at Improven, and through a survey distributed among clients. The thesis is concluded with final remarks and a critical reflection on the research process from the author.

7.1 Advice for Improven

The case study was conducted at the consulting agency Improven. To guide the research, an intervention question was conceived in cooperation with the two supervisors. Practical advice and concrete recommendations were identified based on the results, that answer this question. The intervention question is:

How can CSR related services be adopted successfully in Improven's services?

Based on this and the previous questions, the following five points of advice were developed. They can be considered as pockets of potential: incorporating one or more of these pieces of advice can already make a large difference in the outcome of the other advice. They are all connected in some way.

1. Accumulate and foster knowledge development



The interviews showed that one of the main obstacles to implementing external CSR in services at Improven is a lack of knowledge how to do so. Some of the interviewees mention that they do not have the inhouse knowledge to, for example, start doing CSR based services for their clients. However, there employees with experience working for CSR related projects, such as sustainability dashboards, that do have this knowledge.

One of the ways to start enhance the knowledge development is to include a training program for the young trainee group. This can also raise awareness that it is even a possibility, as this was also lacking according to a couple of the employees.

2. A different management approach

If the management team, the most influential internal stakeholders, were to be more vocal about the importance in sustainability, this could inspire the rest of the organization as well. To ensure that the CSR approach is not decoupled from the internal strategy, management needs to take an active role and facilitate learning in this area. Improven has already set up many goals surrounding CSR in their five year plan, and it is important for the management team to take this into consideration next to the financial goals of the organization. They have to make sure that Improven “walks the talk”.



3. *Deliver services within the scope of the organization*




Adjust and
develop
services within
the scope of the
organization

The client survey and the internal interviews proved that it was hard for stakeholders to conceive methods and services to incorporate CSR into, mainly because the type of services Improven offers don't allow for much input from the consultants themselves. The task is usually clear.

However, there are still potential services that received support from the interviewees, such as: incorporating sustainable development in KPI systems, helping create sustainability dashboards, provide project support and leadership for sustainability, conduct a risk assessment for CSR or sustainability, among others. The lesson here is that there is a lot of potential within the current pool of employees at Improven to develop these services, but there needs to be a demand for them as well.


4. *Set up a more comprehensive strategy*

One of Improven's core values is *together*. This also applies to a CSR policy. Currently, many of the employees are either unaware or do not resonate with the policy that is in place. That means that they will not carry out CSR related activities individually. If the organization shifts to a more CSR oriented strategy, where CSR is part of a day-to-day operation (e.g. mobility system, working from home policy, assigning time for volunteer work, knowledge creation, CSR brainstorm, etc), there is a much higher potential for these types of innovation. The next step is to publicize about them and show the world what Improven can do. If this micro foundation of CSR is in order, more internal innovation can take place and potentially make a bigger positive impact on the world.



Improve the
internal strategy
to be more CSR
oriented

5. *Become a frontrunner*



Take the lead
and become a
frontrunner

Publications, extend with new services in their current propositions, adding different dimensions to existing services: these are all things that are missing from competitors that are very similar in scale and scope. The employees are open to these kind of developments, the clients are willing to pay more for them, so there is nothing standing in the way of Improven becoming a frontrunner. This piece of advice requires a deep foundational change in Improven's current business activities and it is perhaps the hardest to accomplish, but there is a huge potential to exploit this, which can cause a win-win situation both for the organization and the (social) environment in which it operates.

7.2 Concluding remarks

Implementing this advice is only the first step for Improven. It is important to be aware of the growing demand anticipate the bandwagon instead of waiting for competitors and clients and then jump on. It is crucial to start building a knowledge base, expand the network of external consultants, and most importantly, align the current policies and create value in the organization. The research showed that most consultants deemed not doing anything until

there is a demand safer than jumping into these changes. This way of thinking could also be applied to the medium and smaller size consulting agencies that were included in the competitor analysis. However, this incurs a prisoners dilemma that Young et al. (2003) also describes: if all agencies wait to implement a high standard CSR policy and services, society suffers (p. 33). This also means that if all consultancies implement the same high standard society benefits the most. Unfortunately, “well-intentioned consultancies may nevertheless, through competition, produce a socially inferior outcome” (Young et al., 2003, p. 34). There is no clear inclination of what is needed to ensure a shift so this prisoners dilemma can be steered towards the most favorable outcome, although an assertive government is definitely one of the deciding factors (Sustainalize, n.d.). If a consultancy such as Improven has the ambitions to become more CSR oriented in their services towards clients, they have some groundwork to do first.

Being a consulting agency means competing fiercely with others in the same field to ensure that there is work for the individual employees. Due to this extremely competitive element, prospective clients have a choice: which agency best fits their demands. Although the qualities of the offered consultants and the costs associated are essential deciding factors to whether or not a client chooses to do business with a consulting agency, CSR is quickly becoming an important factor as well.

It is important to rely and be confident in your own capabilities as a consultant. This was an important lesson from the interviews. Capabilities such as incorporating CSR in existing KPI systems, implementing a risk analysis that also considers the effects of climate change, or being a role model for the client to aspire to. If these capabilities are still lacking, the focus first needs to be on developing and fostering knowledge to make the employees more confident in practicing what the agency preaches. This step is crucial to implementing a broadly-carried and well-executed approach to CSR, both internally and in services. Furthermore, you don't need a comprehensive According to consultancy clients, they see the added value of incorporating CSR into services and are even willing to pay more. So why is there a discrepancy? This question is still unanswered and is left to future research projects to discover.

The time has come for consultants to take responsibility and show that they can create value for their clients, that is not only provides economic welfare, but also encompasses benefits for society and the environment. The time is up to for waiting for others to develop the solutions and awareness- both intrinsic motivation and the changing market needs influence the development of these CSR activities. A step further would even be to consider creating shared value together with the organization, client, and the external stakeholders (Porter & Kramer, 2011) that currently are rarely considered as a relevant stakeholder in consulting processes. Together, consultants and their clients harness the capability to make a lasting impact on the world. It is up to the consultant to influence their clients in such a way that they also realize this and look for TBL-approved solutions to their problems together.

7.3 Critical reflection on the research process

Writing a thesis is a long, complicated, and solo piece of work. This thesis explored the relationship between CSR and consultancy services. Underlying theories about CSR uptake in an organizational context and customer value were also linked to the discussion. Due to the extensive body of literature available on the many topics that were touched upon, and the limited time and resources for this project, it was not possible to include all aspects of the frameworks that were used, but I tried my best to incorporate as much as possible that applied to this thesis. The following section will reflect on some of the challenges and alterations that arose during the research process, as it did not go without bumps along the way.

First, the research questions have undergone some revisions. The initial angle for this thesis was to find concrete examples of services that fit directly with Improven's current capabilities, and the research questions reflected this. However, as time went on and I got more submerged in gathering my data and looking at what factors supported these types of services, I realized my research encompassed more than only the practical service side. This is still a significant component in the discussion of my results and practical advice for Improven. Unfortunately, there was no time to "test" my results in the organizational context through interviews or a questionnaire.

Second, the data gathering required much reflexivity. For the competitor analysis, it took a long time to "figure out" what I was looking for, as holistic CSR services were not common, let alone published. I started my research by scanning the public websites and quickly realized that knowledge of methods and tools used by organizations is usually not available to the public. I then decided to switch to measuring their formal CSR maturity and include information on CSR services as a component of that. Furthermore, the interviews required reflexivity: originally scripted and based chiefly on the shortlist of services. However, the conversation usually flowed in different directions, and although always based on internal or external CSR, the services were not always at the center of the conversation.

Third and last, managing both my own and the other expectations provided a challenge. Combining hopes from a host organization while simultaneously having an academic focus was the first time for me. I was a bit naïve in my beliefs to carry out such a comprehensive research project in this six-month time frame. In retrospect, I would have liked to explore one or two of the three elements of my thesis in more depth. However, I truly enjoyed writing this thesis- I had many interesting conversations in and outside my interviews, and it introduced me to the wondrous field of CSR. This allowed me to get more familiar with the topics that I am interested in: the potential role and real responsibility that the private sector has in combatting climate change and realizing inclusive social impact.

In conclusion, I think we can all agree that no research project is without fault, which is also good. It is important to recognize that it is an intuitive process in which any researcher must reflect and think on their attitude and findings continuously. My gratitude goes out again to Iulian, my Radboud supervisor, and Bibi, my Improven supervisor, who guided me along the way.

I hope you enjoyed reading the final product of my master's program.

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9. APPENDICES

Appendix A: Overview of the competitors

Competitors	Area	Generalist/niche	Size
EY	Assurance	Generalist	Large
KPMG	Financial audit, tax, advisory	Generalist	Large
PwC	Assurance, tax, advice	Generalist	Large
Deloitte	Audit, finance, risk, tax, legal	Generalist	Large
Verdonck, Klooster & Associates (VKA)	Telecommunication, automatization, organization	Generalist	Medium
Profource	Finance, HR, buying, project administration	Generalist	Large
Derksen & Drolsbach	Management and organization	Generalist	Small
Biznes	Audits, tax	Niche	Small
JS Consultancy	Tax, advice	Generalist	Small
Accenture	Management and assurance	Generalist	Large
PRCS	Assurance	Niche	Small
Bluefield	Finance, HR, audit	Generalist	Medium
First Consulting	Management advice	Generalist	Medium
Galan Groep	Assurance, advice	Niche	Medium
Trifinance	Finance	Niche	Medium

Appendix B: Excel sheet results competitive analysis

	Mission statement	Code of conduct	CSR innovations	CSR report	CSR services	total
EY	5	4	4	5	5	23
KPMG	2	5	4	5	4	20
PwC	3	5	5	5	5	23
Deloitte	2	5	4	4	4	19
Profource	3	1	3	1	3	11
Accenture	3	5	5	4	5	22
VKA	3	2	2	1	1	9
Bluefield	2	1	1	1	3	8
First Consulting	2	1	3	1	2	9
Galan Groep	3	1	2	1	1	8
Trifinance	2	1	2	1	1	7
Improven	3	1	3	1	2	10
Derksen & Drolsbach	5	1	2	1	3	12
Bisnez	3	1	2	1	2	9
JS Consultancy	4	1	3	2	4	14
PRCS	4	1	2	1	4	12
	large					
	medium					
	small					

Appendix C: Interview questions

Please note that these questions have been translated from Dutch to English.

Theme	Question
Introduction/ personal	What is your name and your function at Improven? How long have you been working here?
	What do you know about CSR? How important is the application of CSR for you? What do you know about CSR within Improven and how do you feel about that?
The shortlist	Is there something on this list that jumps out at you as most fitting within Improvens context? If applicable, what absolutely does not work?/What has the lowest potential?
	What did you think about this shortlist? Does it spark any ideas about other applications within Improvens services? Elaborate?
Potential adjustments in services	Is there enough expertise within the company for the application of such extra services? Who/where is that knowledge? If applicable, what's missing?
	To what extent does Improven possess the right knowledge and capacities to use these applications?
Pros and cons implementation	Do you think that implementing these types of services has a strategic relevance for Improven? Why?
	How much added value, if any, is there to the extending or adjusting services of Improven to include more CSR? Do you think this will or has changed in the past years?
Personal professional context	How well does your work within the department support these types of applications?
	Are you currently or have you worked on a proposition where CSR or sustainability is a relevant topic?
	Are there any subjects or things that have not been mentioned yet that you feel are important to mention?

Appendix D: Shortlist CSR services

CSR service		Potential tools
1 CSR strategy		
Sustainable development in KPI system		Sustainability dashboard
Project support and leadership for sustainability		
Risk assessment for CSR/sustainability		
SWOT analysis for CSR		
Audit of annual CSR reports		
2 CSR data analysis		
CSR 'scan' of an organization		MVO prestatie ladder
CSR data management and analytics		
Circularity analysis; resource and process efficiency in terms of sustainability and circularity		
3 ISO and other certifications		
Implementation and review of CSR management systems and assurance frameworks, in accordance with ISO standards		ISO 14001
Applying for and meeting the standards of CO ² and ISO certification		ISO 14001; CO ₂ ladder
4 CSR software applications		
CO ² dashboard to visualize emissions		
Applying a CSR dimension to the vendor fit in software selection		
Using CSR as a theme in DeSI scenarios		

Appendix E: Client questionnaire

Please note that this is a translated version of the original Dutch document sent to the clients, but the translated version was added to the thesis's consistency. The initial form is available upon request.

Theme	Question	Question type
Introduction and background	What organization and department are you working at?	Open
CSR in the client organization	How important is Corporate Social Responsibility for your organization?	Likert scale: Very unimportant; unimportant; neither unimportant or important; important; very important
	In what way does sustainability or CSR currently play a role in your organization and/or your service?	Open-ended question
Improvens CSR policy	How familiar are you with the CSR policy (people, planet, progress) as part of Improvens business operations?	Likert scale: Very unfamiliar; unfamiliar; familiar; very familiar
	How important was the (lack of) a CSR policy as part of your decision to hire Improven for your project?	Likert scale: Very unimportant; unimportant; neither unimportant or important; important; very important
CSR in Improvens services	Do you value the integration of sustainability aspects in the services (projects) of consultancies such as Improven?	Yes/No
	What do you think about the inclusion of sustainability in Improvens current services (improving processes, projects and information supply from a finance, risk and IT perspective)?	a. Yes, this is an important addition that we would be willing to invest in
	For example, this includes software package selection that incorporates the CO ₂ emissions of the supplier, or building a sustainability dashboard to optimize management information.	b. Yes, this is an important addition but we cannot pay extra
		c. No, this is not relevant enough for assignments within the organization
	In what way do you think Improven can deliver an extra service in terms of sustainability for projects at your organization?	Open-ended question, if possible mention an example
Additional research	Are you open to a further discussion to see what Improven could do to incorporate sustainability into its services?	Yes/no