

Non-profit organizations' contribution to sustainability

(Within the case Cross Your Borders)



**Radboud University Nijmegen
Faculty of Management sciences**

**Master thesis,
Human Geography,
Globalization, Migration and
Development specialization**

**Nijmegen, 15th of August 2016,
by Lisa Geurts**

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**Word count: 25.022
Status: Final version**

Preface

This master thesis is a result of a study carried out as part of the educational curriculum Human Geography at the Radboud University Nijmegen. The overall topic of the research is non-profit organizations' contribution to sustainability which will be elaborated within the case of Cross Your Borders, which is a non-profit organization where I followed my internship. This thesis will hopefully allow me to successfully complete my master which is a requirement to be admitted to the educational master, in which I plan to enroll next year.

During my bachelor thesis about land grabbing in Latin-America the implementation of my research was not on location. Eventually, I noticed that it's my preference to write a thesis for a specific organization. This way I can contribute to the organization, investigate on location, be visible for the employees and add value. For this reason, at my internship I asked for a research topic that could be relevant or helpful to the organization. Finally, the choice for this topic stems from my intern supervisor Tessel Stabel. In addition, this subject is currently very topical and I find it very interesting. I have engrossed into this subject with great pleasure.

I would like to use this opportunity to thank all those who have contributed to my research. First and foremost I would like to thank my supervisor Jackie van de Walle for her constructive criticism. In addition, Management Change and Organization consultant Marcel Mulder and Cross Your Borders' management board and employees for their willingness to spend time answering my questions during the interviews. My intern supervisor Tessel Stabel for providing relevant documents, and finally Jori Michels and Geert Geurts for providing critical feedback during the iterative process of writing.

Lisa Geurts

Nijmegen, August 2016

Summary

Sustainability is a hot topic in the media because it causes societal issues and challenges which are faced by society, environmental preservation and development. We can learn from past civilizations to help guide our current civilization towards sustainability. *“Sustainable development has become one of the core organizing concepts of ecological and environmental policy”* (Ekins et al., 2001, p. 2). Dutch policies are increasingly tailored towards promoting sustainable development within organizations, which also applies to the non-profit sector (Azapagic, 2003). This thesis seeks to demonstrate how standards may be used to generate indicators that show in a comprehensible way how non-profit companies act in a sustainable way.

Therefore, this research’s objective is to provide more awareness about critical issues and challenges related to sustainability within non-profit organizations, by doing an in-depth investigation at the organizational and management part of non-profit organizations within the case Cross Your Borders. The reason for choosing Cross Your Borders is because of my internship there. The main question emanates from the research objective and reads: “How are non-profit organizations involved in a sustainable way of organization and management (within the case Cross Your Borders)?”. This main question is divided into three sub-questions which are discussed later on. In addition, chapter one also discusses the framework, relevance and the structure of the thesis.

Chapter two provides the theoretical framework. It starts with merging several definitions of sustainability into a new description which better fits the subject of non-profit organizations and is therefore better applicable the case of Cross Your Borders. In addition, this description will be used as an overarching concept to which five other theories are related. The second concept of People, Planet and Profit (3Ps) is described to clarify how sustainability can be achieved within non-profit organizations, which is very relevant for the description of sustainability. Next, it will be explained how sustainability can be perceived by using Organizational Learning (OL) as it can provide more insights into actions and decisions of individual employees. The fourth concept describes Corporate Social Responsibility (CSR) and will be used to explain the legal and ethical responsibilities of non-profit organizations. In addition, it is used to explain the behavior of employees within organizations. The fifth concept is about the features of CSR 2.0 and will be used to evaluate what non-profit organizations’ challenges are. Simultaneously, there will be evaluated if non-profit organization stakeholders’ actions and decisions cohere with their challenges. Corporate responsibility, and therefore also the features of CSR 2.0 cannot be seen separated from sustainability because it is intertwined with the context of this theory. The sixth concept describes the ISO 26000 international CSR-guidelines which can be seen as a tool for

evaluating the degree to which non-profit organizations are shaped with regard to interests, involvement and challenges on Sustainability, Corporate Social Responsibility, Organizational Learning and the features of CSR 2.0. This will make clear where non-profit organizations should focus on during the development of sustainable strategies. Finally, the conceptual model will be presented in a schematic overview, showing the role of and the interlinkages between the six main concepts.

Chapter three contains the methodology, methods and techniques used in this research. The method of single case study will be applied at Cross Your Borders. By conducting interviews and studying policy documents, a deep insight into sustainable processes which occur in practice can be achieved.

In chapter four to six, the results are elaborated. Each chapter presents the analysis of a sub-question. It became clear that awareness takes place in the first fase 'Diffuse receptivity to CSR'. This is based on the importance of sustainability to the organization. Sustainability is certainly a part of Cross Your Borders' goal, because sustainability was the very reason Cross Your Borders was founded. However, they lack a policy that transparently describes the way in which they work sustainably within their internal organization. For that matter, sustainability values are not really visible. It seems knowledge about sustainability is present, but not fully developed. However, Cross Your Borders does not limit itself to a minimum, by regulations predicted, level of sustainability. These are signs of progress, but there is no mention of these activities in their documentation which means their interest and involvement with sustainability is hardly expressed to the outside world.

An efficient and directive method of acting sustainable is present within Cross Your Borders. The consequence is that the organization pays less attention to its business-model or solutions to create value for the services they offer and the society. Results regarding 'People, Planet and Profit' show that there are improvements needed, mostly regarding 'Planet' (Environmental Stewardship). Cross Your Borders' organization is mostly focused on development in the dimensions of People (Social Progress) and Profit (Economic Growth). This study shows that they do pay attention to the 3P's, but a lack of money appears to hold this back. Subsequently, Cross Your Borders' focal points include only a few that are unconsciously focused on sustainability. They mostly work on their 'own island'. This causes superfluous work, waste of time, energy and talent. Other challenges are to absorb the integral part of sustainability into Cross Your Borders' identity, making use of non-financial mediums of exchange and creating more transparency.

Now that international CSR-guidelines are matched with the results of Cross Your Borders' interviews, the organization can decide what they need to integrate into their business in order to evolve awareness into action. Furthermore, the results indicate that Cross Your Borders has to deal with the generative type of organizational learning because

they should add new knowledge gained from this thesis, behavior, and skills to their already existing ones. With regard to the CSR-principles, Cross Your Borders only complies with respect for law and regulation, and respect for human rights. Also, responsibility is not yet optimally present amongst their management board, because the 'spontaneous' behavioral patterns in an organization do not by definition make sure there is a good match with the expected developments. With regard to accountability they are willing to take their responsibility, but there are no notes of it. As for ethical behavior, Cross Your Borders does not consider the expectations that reflect concerns for what employees regard as fair. Within this process, stakeholders and the community are not included. The interviews also did not provide any notion that Cross Your Borders pays any attention to stakeholder management. There is namely no mention in their documents of a process that is used to identify and involve relevant stakeholders. Cross Your Borders' management board does not responsibly or consciously use the CSR-key themes in all areas, when making and implementing decisions.

Chapter seven concludes that it seems knowledge about sustainability is present at Cross Your Borders, but should be developed further. In addition, there is interest and involvement on the subject of sustainability and their awareness is increasing. However, they still have to transparently communicate this to the outside world, this could be achieved by publishing focal points that originate from a pure sustainability point of view summarized into one document. Also, the integral part of sustainability should be incorporated into the organization's identity. By using the generative type of learning, Cross Your Borders has to transform their way of thinking which leads to changed actions, such as making use of strategies to affect sustainable challenges they face. Finally, the CSR-guidelines are not paid enough attention to. Therefore, the management board has to responsibly and consciously use CSR-principles when making and implementing decisions in all areas.

Abstract

This research aims to provide more awareness about critical issues and challenges related to sustainability within non-profit organizations, by doing an in-depth investigation at the organizational and management part of non-profit organizations within the case Cross Your Borders. The main research question is: How are non-profit organizations involved in a sustainable way of organization and management (within the case Cross Your Borders)? The theoretical concepts of 'Sustainability', 'People, Planet and Profit', 'Corporate Social Responsibility', 'Organizational Learning', 'Features of CSR 2.0' and 'CSR-guidelines' are applied to the case in conjunction, showing that Cross Your Borders has knowledge about sustainability but it is not fully developed. They have interest and involvement in sustainability and their awareness is increasing. The integral part of sustainability should be incorporated into their identity and policies. This also means that the management board has to responsibly use CSR-principles when making and implementing decisions.

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List of abbreviations

CYB	Cross Your Borders
CSR	Corporate Social Responsibility
MVO	Maatschappelijk Verantwoord Ondernemen <i>(Dutch organization which is similar to CSR)</i>
MVO	Management, Verandering en Organisatie
OL	Organizational Learning
3Ps	People, Planet and Profit

1. Introduction

In this chapter a framework, a definition of non-profit organizations and the societal and scientific relevance will be provided, as well as the aim of this research and the related research questions.

1.1 Framework

“What is the most critical problem facing humanity at the beginning of the 21st century? Global pandemics, including AIDS? Global warming? Meeting global energy demands? Worldwide financial collapse? [...] The answer is all of these and more.” (Costanza et al., 2007, p. 522). Industrial development of the last two decades has brought immeasurable wealth and prosperity. *“However, it has also caused unintended ecological degradation.”* (Shrivastava, 1995, p. 936). In my opinion we can learn from past civilizations to help guide our current civilization towards sustainability. Fortunately, sustainable development received more attention and became more important. This also applies to the Netherlands. Sustainability is a hot topic in the media because it causes societal issues and challenges which are faced by society, environmental preservation and development. *“Sustainable development has become one of the core organizing concepts of ecological and environmental policy”* (Ekins et al., 2001, p. 2). Dutch organizations should comply with sustainability-related policies. Dutch policies are increasingly tailored towards promoting sustainable development within organizations, which also applies to the non-profit sector (Azapagic, 2003). The term ‘non-profit’ is in itself easy to define. Still, confusion arises when people try to delimit the non-profit sector as a whole (Kapteyn & de Bie, 2001). Therefore, a definition of the term non-profit will be provided. According to Salamon & Anheier the non-profit sector can be defined as follows:

A set of fundamentally private organizations designed to serve underserved or neglected populations, to expand the freedom of or to empower people, to engage in advocacy for social change, and to provide services, in which they may accumulate profits in a given year, but the profits must be plowed back into the basic mission of the agency. (1997, p.32).

In most studies about differences between organizations, non-profit organizations are not described as a separate type of organization. This is because lots of activities can be organized in both a profit and non-profit oriented fashion. This means a non-profit organization does not have to be structured differently than a similar commercial

organization. The difference between profit and non-profit is not in the way their work processes are organized but in their goals and policies. Non-profit organizations are primarily motivated by ideals or society (Kapteyn & de Bie, 2001). For this reason, this research will focus on the goals and policies of non-profit organizations.

Furthermore, despite the non-profit sector's upsurge in the past few decades, there are still pressing challenges faced by non-profit organizations. These challenges are the following according to Prugsamatz:

A decline in public trust; increasing costs; the entrance of profits into the non-profit sector as reinventions of social service providers; sustaining and expanding successful programs along with a lack of capacity in ensuring responsiveness and quality service; it gets more difficult to convert ideas into effective results within non-profit companies; this results into increasing environmental uncertainties. (2010, p. 244)

In few non-profit organizations these kinds of challenges have been overcome. This thesis seeks to demonstrate how standards may be used to generate indicators that show in a comprehensible way how non-profit companies act in a sustainable way. Non-profit organization Cross Your Borders (CYB), the organization of my internship, suggested doing research in the area of the contribution of sustainability within their organization because they feel it is important to act in a sustainable way regarding environmental pollution, unnecessary costs and sustainability-related policy. Cross Your Borders realizes projects at Dutch schools across the Netherlands and sometimes goes abroad to teach children about subjects like development and sustainability (Cross Your Borders, 2016). These projects are related to geography and include the subject of sustainability within their educational program just like Dutch schools do. How sustainability within Cross Your Borders is integrally managed and can be improved will be further investigated.

This will be done using a combination of several sustainability related theories is used to increase the awareness of sustainable actions within non-profit organizations. Those sustainability related theories comprise Sustainability, People, Planet and Profit (3Ps), Organizational Learning (OL), Corporate Social Responsibility (CSR), the features of CSR 2.0 and the ISO 26000 international guidelines. The first concept 'sustainability' will be used as an overarching concept to which the other five theories are related. People, Planet and Profit will help to clarify how sustainability can be achieved within non-profit organizations. Organizational Learning can provide more insights into actions and decision-making of employees within non-profit organizations. Corporate Social Responsibility is used to explain the responsibilities and behavior of non-profit organizations' employees. The features of CSR

2.0 are used in order to evaluate what non-profit organizations' challenges are. Finally, the ISO 26000 international guidelines can be seen as a tool for evaluating the degree to which non-profit organizations are shaped with regard to interests, involvement and challenges on Sustainability, Corporate Social Responsibility, Organizational Learning and the features of CSR 2.0.

1.2 Societal and Scientific relevance

In this chapter the societal and scientific relevance will be discussed. The first paragraph discusses this research's societal relevance, and the second paragraph discusses this research's scientific relevance.

1.2.1 Societal relevance

Sustainability is a hot topic and appears in several Dutch talk shows like 'Pauw', 'RTL Late Night' and 'De Wereld Draait Door'. In these shows, discussions about current societal issues occasionally emphasize sustainability related challenges which are faced by society. These debates also discuss such issues with regard to non-profit organizations. It is important to remark that making profit is not a top priority for non-profit organizations. Therefore, such organizations could have a different impact on sustainability than organizations or companies which do focus on profit-making.

It is generally agreed that [...] the main aim of non-profits is to provide services to people by bringing people together to help improve the status of societies, economic and social situations, response efforts to various predictable and unpredictable challenges faced by society, environmental preservation, and other humanitarian efforts geared toward growth, development, and conservation. (Prugsamatz, 2010, p. 243)

According to Prugsamatz (2010), non-profit organizations need to think more in effective strategies in order to adequately approach the challenges they face. They should transform insights into effective strategies and develop rationales paramount to the adoption and implementation of selected strategies (Prugsamatz, 2010). This research will further explore potential challenges which are faced by non-profit organizations, and their related strategies. Dutch non-profit organizations and the Dutch society benefit from proper sustainability programs. Firstly, Dutch non-profit organizations must all adhere to the same regulation which means the outcome of this thesis is also applicable to other Dutch non-profit organizations. Secondly, this thesis could be useful for the society because teachers and

children who are participating in Cross Your Borders' projects learn a lot about the importance of their environment. Only if there is more insight into sustainable processes within non-profit organizations, a situation can be created in which all stakeholders are involved and will be able to experience sustainability.

1.2.2 Scientific relevance

This research introduces non-profit organizations as a valuable input for investigating the concepts of sustainability and organizational management. This research adds value to the current scientific field by combining multiple sustainability related theories, viz.: Sustainability, People, Planet and Profit, Organizational Learning, Corporate Social Responsibility, Features of CSR-2.0 and CSR-guidelines. The use of this combination may lead to new data and/or insights within the debate on sustainability. When doing so, it is important to make sure that these theories are integrally used and applied. Therefore, the first concept 'sustainability', will be used as an overarching concept to which the other five theories can be related. Moreover, in this concept, several definitions of sustainability are merged into one new description which best fits the subject of non-profit organizations. This new description may be useful for researchers who want to continue investigating the subject of sustainability within non-profit organizations. In addition, information on the involvement, interests, challenges and issues that non-profit organizations face can be gathered during the implementation of the first five concepts. The sixth concept of the CSR-guidelines will be applied to this information in order to evaluate on which areas non-profit organizations should focus during the integral development of sustainability.

Many companies and sectoral organizations are actively involved in the sustainability debate, trying to identify ways in which they could improve their triple bottom line and contribute to sustainable development. Most debates are focused on sustainability in combination with profit. However, this active involvement also counts for non-profit organizations. Therefore, this thesis contributes to economic geography. As argued, the main aim of non-profit organizations is to provide services to people by bringing people together to help improve the status of societies, social situations, response to various predictable and unpredictable challenges who are faced by society, environmental preservation and other humanitarian efforts geared by society, development and conservation (Prugsamatz, 2010). Sustainability may help to achieve these goals of non-profit organizations. Therefore, this thesis contributes to human geography.

1.3 Research objective and questions

In this chapter the research objective main question and several sub-questions will be discussed. In addition, there will be explained how the questions will be answered during this research.

In this thesis non-profit organizations will be examined to increase the awareness of challenges about how to cope with sustainability (within the case Cross Your Borders). It contains both literature and empirical research from which new insights will originate. The research objective is as follows:

This research aims to provide more awareness about critical issues and challenges related to sustainability within non-profit organizations, by doing an in-depth investigation at the organizational and management part of non-profit organizations. (Within the case Cross Your Borders)

Logically, the main question emanates from the research objective. This main question also takes the case Cross Your Borders into account. For this reason, this is shown in parentheses at the end of the main research question.

How are non-profit organizations involved in a sustainable way of organization and management (within the case Cross Your Borders)?

This main question is divided into three sub-questions. These sub-questions will help in answering the main research question. Therefore, they will also focus on Cross Your Borders, which will not be mentioned at the end of each question because the main question already takes this into account.

- 1. What interests/involvement may non-profit organizations have according to sustainability?*
- 2. What are the key challenges and issues of non-profit organization' employees who are involved in the organization and/or management of sustainability?*
- 3. What strategies make Dutch employees use of in order to deal with sustainability related challenges and issues within their non-profit organization?*

Firstly, it is necessary to understand what interests and/or involvement non-profit organizations may have with regard to sustainability. For this reason, the first sub question will focus on the creation of awareness within non-profit organizations on the subject of sustainability and the factors that are necessary to shape this awareness into sustainable behavior.

In addition, the key challenges and issues of non-profit organizations' employees who are involved in the organization and/or management of sustainability are important to research. What key challenges and issues do they have to deal with and what role do the employees play in this sustainability process? In answering the second sub question, the challenges that non-profit organizations face will be outlined.

In the third and final sub question there will be investigated what strategies non-profit organizations' employees make use of in order to deal with the sustainability related challenges and issues identified in the preceding sub-question.

The sub-questions will be answered regarding the case 'Cross Your Borders'. This case will be elucidated in chapter three. Through the reconciliation of sustainability related information on the interests, involvement, key challenges and issues, and possible strategies that could be used by non-profit organizations, a conclusion can be drawn.

1.4 Structure of the thesis

Chapter two provides the theoretical framework. Chapter three contains the methodology, methods and techniques used in this research. Also the case of Cross Your Borders will be further described and this research's limitations. In chapter four to six, the results of the case study will be presented. Each chapter presents the analysis of a sub-question. Chapter seven describes the conclusion and recommendations for non-profit organizations. Chapter eight provides a discussion that includes a reflection and discussion about further research on this subject. Finally, the research plan will be presented in chapter nine.

2. Theoretical framework

In order to answer the main research question, six different concepts will be described in this chapter. Firstly, several definitions of sustainability are merged into a new description which better fits the subject of non-profit organizations and is therefore better applicable the case of Cross Your Borders. In addition, this description will be used as an overarching concept to which the other five theories are related. Secondly, People, Planet and Profit (3Ps) are described to clarify how sustainability can be achieved within non-profit organizations, which is very relevant for the description of sustainability. Thirdly, it will be explained how sustainability can be perceived by using Organizational Learning (OL) as it can provide more insights into actions and decisions of individual employees. Fourthly, Corporate Social Responsibility (CSR) is described and will be used to explain the legal and ethical responsibilities of non-profit organizations. In addition, it is used to explain the behavior of employees within organizations. Fifthly, the features of CSR 2.0 will be explained and used to evaluate what non-profit organizations' challenges are. Simultaneously, there will be evaluated if non-profit organization stakeholders' actions and decisions cohere with their challenges. Corporate responsibility, and therefore also the features of CSR 2.0 cannot be seen separated from sustainability because it is intertwined with the context of this theory. Finally, the sixth concept describes the ISO 26000 international CSR-guidelines which can be seen as a tool for evaluating the degree to which non-profit organizations are shaped with regard to interests, involvement and challenges on Sustainability, Corporate Social Responsibility, Organizational Learning and the features of CSR 2.0. This will make clear where non-profit organizations should focus on during the development of sustainable strategies. In the final paragraph, a schematic overview of the conceptual model will be presented, showing the role of and the interlinkages between the six main concepts.

2.1 Literature review

2.1.1 Sustainability

The first concept concerns Sustainability. In this paragraph several definitions of sustainability will be explained. These definitions of sustainability will be discussed, resulting in a new description which is well applicable and adapted to non-profit organizations. In addition, the concept of sustainability will be used as an overarching concept to which the other five theories are related. By doing so, it provides a basic structure for describing the remainder of the thesis.

Over recent years, sustainability clearly became a popular word in the research arena and policies (Brown et al., 1987). It is nowadays used as a guiding principle for both public policy making and corporate strategies (Finkbeiner et al., 2010). This also applies to non-profit organizations. *“The biggest challenge for most organizations remains in the real and substantial implementation of the sustainability concept.”* (Finkbeiner et al., 2010, p. 3309). Both Brown et al. (1987) and Finkbeiner et al. (2010) argue that much of the current literature describes the necessary conditions for sustainability, or what sustainability is not, or ways of achieving sustainability. Only a few academic actually do define the term sustainability. For this reason, the term sustainability is within this paragraph defined in such a way that it is well applicable to this research topic. *“Sustainability may be defined broadly or narrowly, but a useful definition must specify explicitly the context as well as the temporal and spatial scales being considered.”* (Brown et al., 1987, p. 713). According to Finkbeiner et al. (2010) sustainability does not only focus on the environmental impact, it rather consists of the three dimensions, viz.: social well-being, environment and economy. The society needs to find a balance or even an optimum for all of these dimensions to obtain sustainability. Furthermore, these dimensions are similar to ‘People, Planet and Profit’ (3 P’s) which will be explained in the last concept of this theoretical framework.

To start, an overview of a few uses and definitions of sustainability will be given. There will be explained how they can contribute to the new description of sustainability within non-profit organizations. The World Commission on Environmental and Development under the leadership of the former Norwegian Prime Minister Brundtland first described the term sustainability in 1987 as *“[...] a development that is capable to cover today’s needs for an intact environment, social justice and economic prosperity, without limiting the ability of future generations to meet their needs.”* (Finkbeiner et al., 2010, p. 3310). This definition does not specify and concentrate on the management of non-profit organizations. However, this research examines the management and organization of non-profit organizations. Therefore, the new description should also target towards the management of organizations. However, the above described definition does take into account the three dimensions (as aforementioned: social well-being, environment and economy) where non-profit organizations deal with. The ability of future generations and their needs are also described. These two things should not lack within the new description.

According to the Brundtland commission, sustainable development does not prescribe absolute boundaries, but boundaries that correlate with the current state of technology, with the social organization of natural resources and with the capacity of the ecological system to absorb the effects of human actions. It is surprising that no economic boundaries are mentioned. At the United Nations Conference for

Environment and Development (UNCED) in Rio de Janeiro in 1992 this did happen. In the final official documents around 180 countries have decided that the environment and development are dependent on each other, undividable and equal, this means that economical interests are no longer a priority. (Jeucken, 2002, p. 23)

Pearson (1985) indicates that *"the core of the idea of sustainability is the concept that current decisions should not damage prospects for maintaining or improving living standards in the future."* (Brown et al., 1987, p. 716). The part of decision-making is applicable to the new description of sustainability because non-profit organizations their decision-making, in particular management within an organization, influences the way people act in a sustainable way. This also applies to the employees of non-profit organizations. Mulder is a business consultant in 'Management, Verandering en Organisatie (MVO)' or 'Management, Change and Organisation' has been interviewed for this thesis. He adds a few other words to the definition of sustainability mentioned above by Brundtland. His addition to a new description is focused on non-profit organisations in combination with a sustainable enterprise. He would define sustainability as "providing continuous integral improvements". Mulder grounded this addition as follows:

Non-profit organizations are focused on improving the world from a specific point of view. However, when such organizations solely focus on a single perspective, the results could still prove to be unsustainable. Therefore, an integral perspective is of great importance when trying to continuously provide sustainable improvements. Sustainability is characterized by the fact that it is a never ending process. For example when one focuses on Fair Trade and making sure farmers receive fair payments for their labor, they should not forget to consider the problems that arise when their products are shipped by polluting ships. The same goes for the fields of environment and involved parties. Integral improvement is also an improvement for the current and future generation, which is also mentioned in Brundtland's definition. It is a continuous and conscious process. You strive to gain social profit balanced with the other aspects. Integrality, coherence and balance are the key words.
(M. Mulder, personal communication, 26th of April 2016)

Mulder (2016) concentrates on the management of non-profit organizations and takes into account providing for continuous integral improvements. This should not be omitted in the new description because it is relevant to study the effects of sustainability from multiple perspectives. The aforementioned definition of Brundtland does take into account the three dimensions social well-being, environment and economy that non-profit organizations deal

with (Finkbeiner et al., 2010). This definition does not take into account coherence and/or balance between these dimensions. However, there exists an overlap between them (Timmermans, 2012). Therefore, it is important to add the terms coherence and balance into the new description of sustainability. Furthermore, Pearson (1985) and Mulder (2016) state that sustainability is about maintaining or improving living standards in the future. Mulder (2016) adds to this statement that it is a continuous and conscious process. *“Many organizations are busy with certificates, quality stamps and labels. However, it is important to stay vigilant and not to forget that once you’ve been awarded with a certificate or whatsoever you are not done.”* (M. Mulder, personal communication, 26th of April 2016). Boonstra agrees with Mulder (2016) and states the following: *Organizing and changing is a continuous process of interactions, giving meaning and self-forming* (2014, p. 3). Wissenburg agrees that it is about a process. *“Sustainability is the state of being sustainable, being sustainable sounds like an automatism or an almost automatic role within a process.”* (2007, p. 4). Therefore, it is important to add that sustainability is a continuous and conscious process.

Based on the preceding critical discussion, a new description of sustainability which fits better to the research topic is developed and is described as follows:

Sustainability is a development that is capable to cover today’s needs for an intact environment, social justice and economic prosperity in which these three aspects are balanced because they are related to each other. It is a continuous and conscious process in which current decisions of stakeholders within organizations should not damage the prospects for maintaining or improving living standards in the future by using integral caring for an ongoing integral improvement.

(New description based on the above mentioned definitions)

This description will be used as an overarching concept to which the other five theories, that will be elaborated hereafter, are related. In the next paragraph, the first of the five other theories will be discussed.

2.1.2 People, Planet and Profit

The second concept concerns three aspects of sustainability, viz. ‘People, Planet and Profit’ (3Ps). For this reason, these aspects are integrated into the concept of sustainability, and furthermore those 3Ps are incorporated into the new description of sustainability. Zwetsloot (2003) argues that Corporate Social Responsibility has great potential for innovative business models that have a positive impact on these three aspects of sustainability. This

concept will be described throughout this paragraph in order to give an explanation of how sustainability can be achieved within non-profit organizations.

'People, Planet and Profit' is about moving challenges and issues of sustainability from the fringes to the heart of the organization (Fisk, 2010). Managers of organizations have to rethink fundamental strategic questions such as where should we focus on within non-profit organizations to act in a sustainable way. Before the elaboration on this concept starts, it is explained what People, Planet and Profit actually means and how these aspects are related to non-profit organizations. In Figure 1, these three aspects are displayed.



Figure 1: People, Planet and Profit.

Source: NIZO (2016).

Timmermans (2012) has further elaborated the 3Ps concept using his own terminology. His concept addresses the overlap between the 3Ps as can be seen on the next page in Figure 2. The first aspect of sustainability concerns People, or the way Timmermans (2012) defines it, Social Progress. This aspect addresses the social facets of sustainability such as diversity, human rights, labor relations, etcetera. This can be applied to non-profit organizations using social variables such as: educational improvement, quality of life, etcetera (Slaper, 2011). The second aspect of sustainability concerns Planet, or as Timmermans (2012) defines it, Environmental Stewardship. This aspect addresses the environmental facets of sustainability such as clean air/water/land, emissions reductions, zero waste, etcetera. This can be applied to non-profit organizations using environmental variables such as: electricity consumption, waste management, fossil fuel consumption, etcetera (Slaper, 2011). The third aspect of sustainability concerns Profit, or as Timmermans (2012) defines it, Economic Growth.

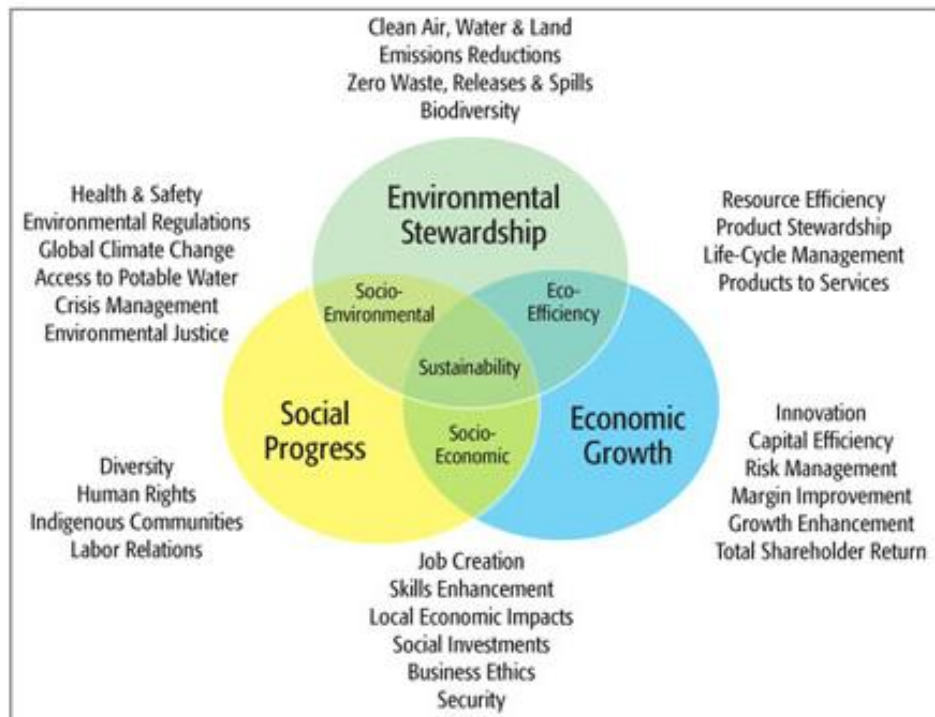


Figure 2: Social Progress, Environmental Stewardship and Economic Growth.

Source: Timmerman (2012).

This aspect addresses the economic facets of sustainability such as innovation, growth enhancement, capital efficiency, etcetera. This can be applied to non-profit organizations using economic variables such as: income, employment, job growth, establishment sizes, establishment churn, etcetera (Slaper, 2011). *“A positive impact on people and planet can be achieved whilst also delivering profitable growth.”* (Fisk, 2010, p. 3). For this reason, profit will be used throughout this thesis even though non-profit organizations are not focused on profit-making, as was mentioned in the previous paragraph.

According to Timmermans (2012) there are also three sub-aspects. These are a result of overlapping between the main aspects. The first sub-aspect is Socio-Environmental. This addresses facets which are a combination of Social Progress and Environmental Stewardship such as health & safety, global climate change, crisis management, etcetera. The second sub-aspect is Eco-Efficiency. This addresses facets which are a combination of Environmental Stewardship and Economic Growth such as resource efficiency, product stewardship, life-cycle management, etcetera. The third sub-aspect is Socio-Economic. This addresses facets which are a combination of Economic Growth and Social Progress such as job creation, local economic impacts, social investments, etcetera. When a non-profit organization succeeds in properly balancing the three aspects ‘People, Planet and Profit’, sustainability for all involved stakeholders can be achieved.

In the next paragraph, the concept of Organizational Learning will be elaborated. This theory can be used to provide more insight into non-profit organizations' actions and decisions with regard to the aspects of People, Planet and Profit.

2.1.3 Organizational Learning

The third concept concerns Organizational Learning (OL). Organizational Learning helps to make clear what key challenges and issues individual employees at non-profit organizations face regarding sustainability and People, Planet and Profit. It is important to know what type of organizational learning non-profit organizations use because only then more insight can be provided into their actions and decisions. What types of organizational learning exist will be explained in this paragraph.

Organizational learning is used throughout this thesis to get a point of view when trying to understand organizational learning related to sustainability within non-profit organizations.

“Those working in the non-profit sector and experts in the field believe that the importance of learning to non-profit organizations is more pronounced today than ever before.”

(Prugsamatz, 2010, p. 244). Research results indicate that individual motivation to learn and organize culture practices all have a significant level of influence on how non-profit organizations act in a sustainable way (Prugsamatz, 2010). Figure 3 shows that there is a dichotomy between the terms theory-practice and content-process. This research will focus on the part about process and theory which relates to organizational learning. Organizational learning refers to the study of the learning processes of and within organizations, mostly from a theoretical point of view, which exactly describes and leads to the aim of this research.

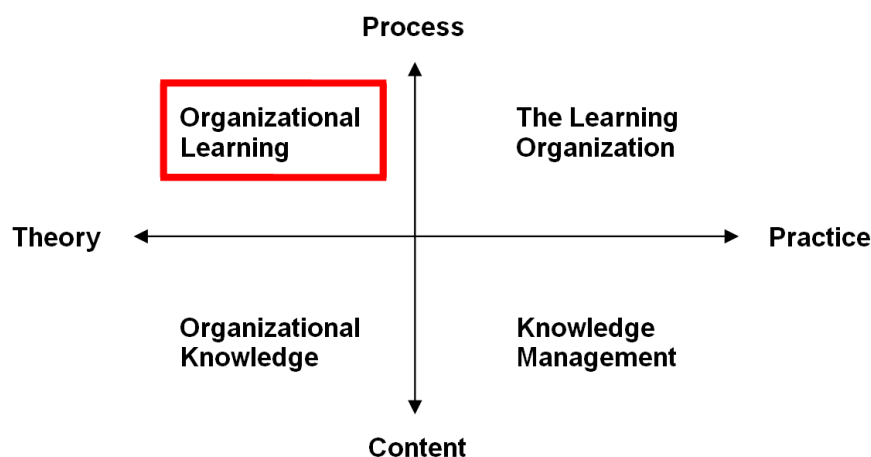


Figure 3: Initial mapping of the dichotomy between theory-practice and content-process.

Source: Easterby-Smith & Lyles (2011).

According to Easterby-Smith et al. (2011), the aim of this theory is primarily to understand and criticize what is taking place at the studied place. The studied place in the area of this research concerns non-profit organizations.

There are several benefits regarding organizational learning. The first benefit comprises development and refinement of provided services, operating practices and principles that help individual employees to sustain and improve their performance, thereby supporting the high performance of the organization as a whole. Secondly, learning also means an effective implementation of better strategies, policies, actions, decisions and many more benefits that will all lead to growth, development and adapt efficiently to the changes around organizations (Prugsamatz, 2010).

By using this theory, there is focus on the individual learning related to sustainability within non-profit organizations. Individual learning can be defined as follows: “[...] *a continuous cycle that involves a change in an individual’s behavior that is brought about by the on-going quest for knowledge, skills improvement and advancement, and a shift in worldviews.*” (2010, p. 246). There are different types of learning which engage employees. They will be used to improve employees’ sustainable actions and decisions. There are three different types: adaptive, generative and transformative learning. The first type ‘adaptive learning’ is described as: “*Adaptive learning involves an unintentional phenomenon that brings about a relatively definite change in behavior and is powered by an individual’s reaction towards different stimuli in our immediate environments.*” (Prugsamatz, 2010, p. 246). The second type, viz. generative learning, is described as: “*Generative learning on the other hand, revolves around the concept of individuals adding on new behaviors, knowledge, and skills to their already existing ones and applying these to their various situations.*” (Prugsamatz, 2010, p. 246). The third type, viz. transformative learning, is described as: “*Transformative learning goes beyond mere adaptation and additionally to involve a complete “mind shift” in the way individuals view themselves and the world in which they live.*” (Prugsamatz, 2010, p. 246). Learning processes all involve some sort of transformation of how a non-profit organization thinks and how its actions, ranging from each individual within the organization to the organization itself, can affect its ability to adapt to the sustainable challenges they face. How this change can be achieved will be further elaborated in paragraph 2.1.5 ‘CSR guidelines’, in which multiple strategies are discussed on how to tackle sustainability challenges faced by non-profit organizations. However, firstly the concept of Corporate Social Responsibility will be elaborated because this theory can help to explain the behavior of stakeholders within non-profit organizations that might explain why employees take decisions in a certain way.

2.1.4 Corporate Social Responsibility

The third concept concerns Corporate Social Responsibility (CSR) and focuses on the organizational aspects of sustainability. Corporate Social Responsibility can be used to explain what impact sustainability responsibilities have on organizational sustainability processes and performances. Furthermore, this theory can be used to explain the behavior of stakeholders within non-profit organizations (e.g. employees). *“Not only is doing good the right thing to do, but it also leads to doing better”* (Lindgreen & Swaen, 2010, p. 1). Corporate Social Responsibility has moved from ideology to reality, and many consider it as necessary for organizations to define their roles in ethical and legal standards to their businesses.

In the last two decades, there has been a heightened corporate attention on behalf of the society to Corporate Social Responsibility. The society began to make organizations aware of issues that organizations had not thought that were part of their business responsibilities. This created a new demand for Corporate Social Responsibility which still can help companies to develop several kinds of strategies to help create a sustainable image. However, Corporate Social Responsibility has not yet created a strong strategic framework which shows how a non-profit organization can act best in a sustainable way (Porter et al., 2006). Despite this criticism the CSR-pyramid of Carroll (1991), which is introduced in Figure 4, will be used because this thesis investigates how non-profit organizations are involved in a sustainable way of organization and management instead of how they can act best in a sustainable way. In addition, the last concept of this thesis provides CSR-guidelines that will be used in order to give a certain base of guidelines that are focused on non-profit organizations. The pyramid of Carroll (1991) comprises four blocks of which two will be applied throughout this thesis. This hierarchy does not imply any ranking of which tool is better than another. It rather implies different levels of responsibilities which permit overlapping to some extent but can be treated separately for discussion purposes (Carroll, 2004).

The two applied categories concern the second block ‘legal responsibilities’ and the third block ‘ethical responsibilities’. Before elaborating further on Corporate Social Responsibility, first will be explained what these two blocks mean and why the other two blocks about ‘philanthropic responsibilities’ and ‘economic responsibilities’ will not be used throughout this thesis.

The Pyramid of Corporate Social Responsibility

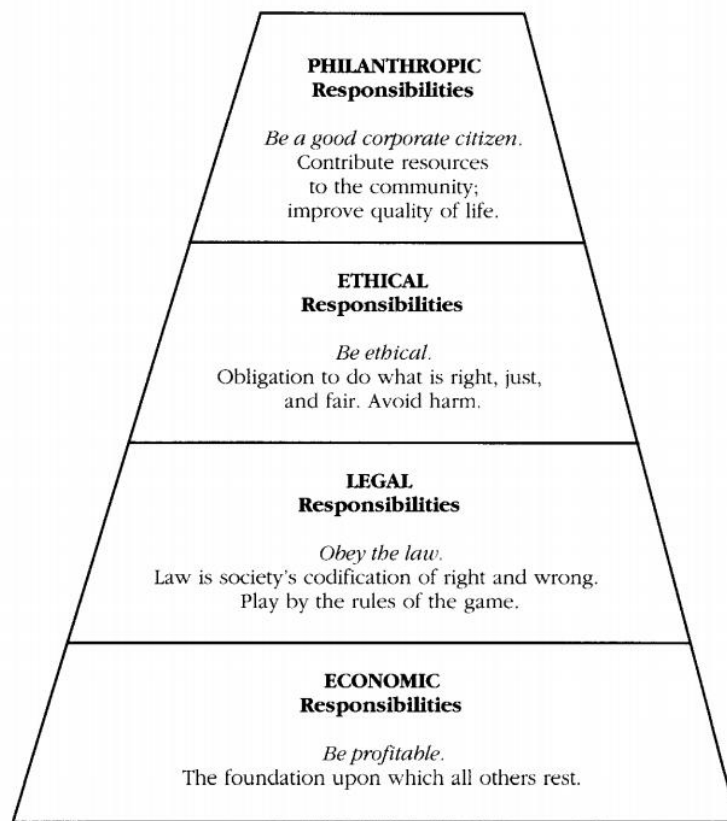


Figure 4: The pyramid of Corporate Social Responsibility.

Source: Carroll (1991).

The first block, concerning economic responsibilities, could be applied but will not be used throughout this thesis because the statements mentioned in this block tell that it is important to be committed to being as profitable as possible. This does not fit in this research topic which is about non-profit organizations which do not want to be as profitable as possible but only have to cover the costs of the organization. The second block can be defined as follows: *“Legal responsibilities reflect a view of ‘codified ethics’ in the sense that they embody basic notions of fair operations as established by our lawmakers.”* (Carroll, 1991, p. 41). This block will be used because it is relevant for non-profit organizations if they embody basic notions of fair operations as established by Dutch lawmakers. Moreover, this is relevant regarding sustainability because sustainable entrepreneurship starts where regulations end (Carroll, 1999). The third block can be defined as follows: *“Ethical responsibilities embody standards, norms, or expectations that reflect a concern for what consumers, employees, shareholders, and the community regard as fair.”* (Carroll, 1991, p. 41). This block will be used in order to gather more insights into the integral part of non-profit organizations. For example, what the sustainability related expectations of non-profit organization’ management board and employees are. The fourth block, concerning philanthropic responsibilities, could be applied

but will not be used throughout this thesis because Corporate Social Responsibility includes contributions of this category but is not limited to them. *“In fact, it would be argued that philanthropy is highly desired and prized but actually less important than the other three categories of social responsibility.”* (Carroll, 1991, p. 41). An overview of statements of the applied sustainability responsibility related categories of Carroll (1991), viz. ethical and legal responsibilities, are shown in Figure 14 and 15 in appendix 3.

In the next paragraph, the features of CSR 2.0 will be applied in order to get an even broader vision and to get to the core of Corporate Social Responsibility within non-profit organizations.

2.1.4 Features of CSR 2.0

The fourth concept is about ‘Features of Corporate Social Responsibility 2.0’. Corporate responsibility cannot be seen separated from sustainability (Rikkert, 2013). Non-profit organizations’ managers are often challenged with how to manage the paradox of simultaneously improving social, environmental, and financial performance, the three elements that make-up sustainable performance (Epstein & Buhovac, 2014). By using the features of CSR 2.0, displayed in Figure 5, there will be evaluated what non-profit organizations’ challenges are.

CSR 2.0	
1. Holistic management	5. Partnerships
2. Margin for People, Planet and Profit	6. Non-financial mediums of exchange
3. Use	7. Identity
4. Collective	8. Transparency

Figure 5: Features of CSR 2.0.

Source: Rikkert, 2013, p. 40.

The First CSR 2.0 feature is about ‘holistic management’. Holistic management is used to explain the new decision-making framework and how it could be used (Savory & Butterfield, 1998). When an (existing) organization starts with CSR, often there is examined what subjects can be addressed within the limits of the organization. There is usually focused on consumption and an efficient design of organizational processes. In this case an organization

does not consider the actual business model, let alone the way in which it could add value to customers and society. In order to truly act sustainable, organizations have to consider their entire business-model, the entire chain, all divisions, departments and all stakeholders that are involved (Rikkert, 2013).

The second feature is about 'Profit for People, Planet and Profit'. *"People gets a more prominent role in the sustainability debate within CSR 2.0."* (Rikkert, 2013, p. 40).

Organizations become increasingly responsible for the social impact they may have. This does not focus solely on the involvement of customers and employees, but also on how organizations perform to address social problems. CSR pursuing organizations take into account ecological components and pay less attention to social sustainability. This is because making the business processes sustainable is often easier and provides short-term savings. For example, the reduction of energy usage by using energy saving lamps, green energy, providing two sided printing instead of one-sided or commuting by public transport or a bicycle (Rikkert, 2013).

The third CSR 2.0 feature is about 'usage'. Non-profit organizations' impact on the 3P's refers to all components within the organization, not only the CSR-department. The most important requirement for lifting CSR to the next level is to integrate CSR into the entire management strategy. An important tool to achieve this is 'integrated reporting' (Lambooy & Hordijk, 2012).

This implies that relevant information of an organization about 'People, Planet and Profit', which are currently used in various reports, is compiled into one report. There should be paid attention to 'financial information, management policy, the way that organizations deal with corporate social aspects and societal achievements of the organization'. This form of reporting concerns a holistic approach that stimulates CSR which is therefore a big advantage (Rikkert, 2013, p. 41).

When non-profit organizations are held accountable for the effects of their management on 3P's in one report, opportunities will arise because it becomes very clear which departments/components of the organization are performing well according to CSR. Furthermore, it will become clearer on what parts value can be created (Rikkert, 2013).

The fourth and fifth CSR 2.0 features are about 'collective and partnerships'. These two features overlap a lot and are easy to combine. Concerns of cooperating institutions are created by a collective concern management or cooperative management. Such groupings are usually found in situations where integral substantive cooperation is intended. Differently than what happens at a complete merger, cooperating institutions can retain their self-reliance to a great extent. Organizations that want to compose should aim to achieve the

same goals by pursuing a common strategic policy and act collectively relative to external partners. Such as a common implementation of their policy which includes a distribution of tasks at regional level (Kapteyn & de Bie, 2001).

The sixth CSR 2.0 feature is about 'non-financial mediums of exchange'. According to Rikkert (2013) new business models, that provide more transactions without financial transfers, are upcoming. This fits well to the time image which is characterized by a financial crisis, less reliance on established social institutions, and other kinds of cooperation in which money is not necessarily the most reliable medium of exchange for services and goods. For example, swapping services might provide lower costs, building a good reputation and help create an important network that can be maintained.

The seventh CSR 2.0 feature is about 'identity'. It no longer suffices when corporate sustainability is only about the strengthening of an organization's image. Stakeholders are increasingly able to look beyond the external part of an organization because of several (online) tools and network. For this reason, CSR should not only be integrated in the entire process of an organization, but it also has to be a part of the identity of an organization. According to Rikkert (2013), research shows that organizations are more successful when they have a clear and distinct identity.

And finally, the eight feature of CSR 2.0 is about 'transparency'. In recent years, people ask clarification about the money organizations spend more often. It is important that trust is never harmed. Aside from this, transparency should not become a goal in itself, but remain a means to an end (Bilgoe et al., 2015). According to Visser, organizations' transparency is the new measure of good fortune (Rikkert, 2013). According to Rikkert (2013) an organization should be aware of the opportunities and problems regarding transparency and anticipate in a correct way. This can be achieved by communicating about their corporate sustainability related successes, but also about their failures (Rikkert, 2013).

2.1.5 CSR-guidelines

The fifth concept concerns the ISO 26000 international guidelines which are related to Corporate Social Responsibility. This concept will be described throughout this paragraph so that non-profit organizations can apply these guidelines in order to evaluate on which areas they should focus during the development of sustainable strategies. The ISO 26000 international guidelines can be seen as a tool for evaluating the degree to which non-profit organizations are shaped with regard to interests, involvement and challenges on Sustainability, Corporate Social Responsibility, Organizational Learning and the features of CSR 2.0.

The first relevant part of ISO 26000 is the CSR-principles. These principles pay attention to the contents of Corporate Social Responsibility. CSR is a broad subject which is difficult to summarize into a number of key concepts. These ISO 26000 principles provide a certain base. According to ISO 26000 organizations should at least pay attention to seven principles.

The first principle is about 'accountability'. Non-profit organizations should take their responsibilities for the impact they have on the environment and society. Organizations are responsible for the effects of their decisions and actions, even when the consequences are unintentional or unforeseen. Aside from taking responsibility it is also about being accountable for the choices that are made (ISO 26000, 2016). The second principle is about 'transparency'. An organization has to be transparent about activities and decisions that might influence the environment and the society. Organizations should in particular provide openness to those who are influenced by the organization. An organization has to provide forehanded, objective and factual information to stakeholders about the standards and criteria which are applied to evaluate CSR-achievements, its products and services and stakeholder identification and management, as often presented in sustainability reports (ISO 26000, 2016). The third principle is about 'ethical behavior'. Behavior within the organization and interaction with other people should at all times be based on honesty, integrity and equality. Hereby respect for humans, animals, the environment and interests of stakeholders is very important. An organization is for example able to draft rules of conduct (for example, how to handle receiving gifts), setting control (for example, with expense claims) and to appoint a confidential person (ISO 26000, 2016). The fourth principle is about 'respect for stakeholder concern'. An organization should respect, consider and react on the interests of stakeholders. Although, organizational goals relate to interests of owners, members and/or parent organization, there are other individuals and groupings that have rights, requirements and interests concerning the organization. These individuals or groupings are called 'stakeholders' (ISO 26000, 2016). The fifth principle is about 'respect for law and regulation'. All organizations should respect the law as binding. An organization should meet all applicable laws and regulations and inform/check employees who are responsible for monitoring them. An organization should for example notify themselves to changes in Health and Safety Laws and adjust its working conditions policy to these changes (ISO 26000, 2016). The sixth principle is about 'respect for international standards of conduct'. An organization must adhere to international standards of conduct. Especially in countries where national legislation offers little protection in social and environmental areas, an organization should strive to respect the standards of conduct. Collaboration with or involvement in organizations which do not comply with international standards of conduct, should be avoided. When outsourcing work to countries with little labor legislation, it is recommended to demand a suppliers' respect for fundamental labor rights of the International Labor

Organization (ISO 26000, 2016). And finally, the seventh principle is about 'respect for human rights'. An organization should respect human rights and recognize the importance and universal application of human rights. The universal statement of human liberties is applicable to all countries and cultures. When human rights are not protected, organizations should take action to provide respect and never abuse such situations. For example, when an organization is active in a country where no statutory minimum wage has been adjusted, organizations should pay an adequate wage (ISO 26000, 2016). The aforementioned principles will be used in order to evaluate on which areas non-profit organizations should focus during the development of sustainable strategies.

This also counts for the second part of the CSR-guidelines, viz. 'stakeholders'. Stakeholders are persons or groupings who have interests, expectations and requirements regarding activities and decisions of an organization, as described in the aforementioned principles. Therefore, organizations need to pay attention to the impact it has in general, but also to the relation with stakeholders (ISO 26000, 2016). According to ISO 26000 (2016), an organization has to understand three relations in order to recognize CSR. Those relations are provided in Figure 6. Firstly, the relation between the organization and society. Secondly, the relation between the organization and its stakeholders. Thirdly, the relation between the stakeholders and society. It is important to chart which stakeholders represent the environment and how these stakeholders get involved with the CSR-process within the organization. According to ISO 26000, the identification and involvement of stakeholders is a fundamental aspect of CSR. Therefore, this part of the guidelines will be used to evaluate the identification and involvement of non-profit organizations' stakeholders.

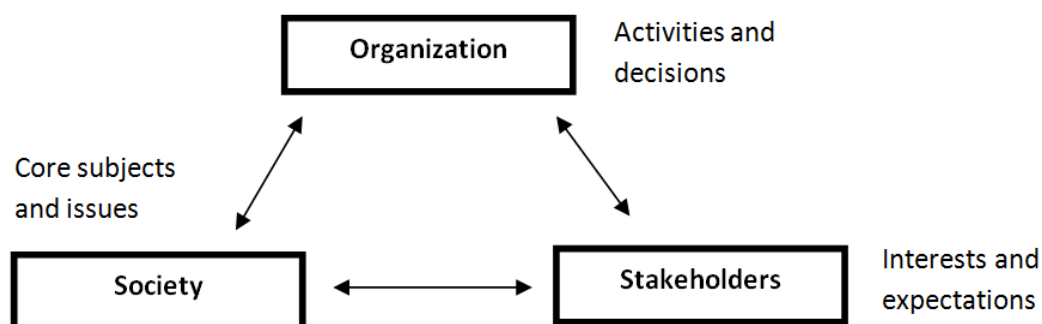


Figure 6: ISO 26000 stakeholder management.

Source: ISO 26000 (2016).

However, it is impossible to involve all stakeholders of the organization. Organizations need to develop a process to identify and involve relevant stakeholders, for example by organizing workshops, individual conversations or establish advisory committees (ISO 26000, 2016).



Figure 7: CSR-key themes.

Source: ISO 26000 (2016).

The third part of the guidelines is about the CSR-key themes, which are provided in Figure 7. The seven CSR-key themes broadly delimit the content of CSR. Each of these key-themes relates more or less or in a different way to any organization (ISO 26000, 2016). An organization's goal should be to integrate these CSR-key themes structurally in their organization's management. They will be described one by one in the way that ISO 26000 mentions them on their website. In addition, these seven different CSR-key themes contain thirty-six CSR-issues which will be used to describe the CSR-key themes (ISO 26000, 2016).

The first CSR-key theme is about 'management of the organization'. Proper governance revolves around organizations' decision-making processes and structures. One has to manage organizations in a responsible way by using CSR-principles when implementing decisions. Proper governance is the only CSR-key theme without any CSR-issues. Proper governance is a tool which enlarges the ability of an organization to implement socially responsible behavior regarding the aspects of the other key themes. For this reason, proper governance has a central position in the flower of the CSR-key themes. The second CSR-key theme is about 'human rights'. Organizations should recognize that human rights are universal, irrespectively if the government is prepared to fulfill this duty. Some examples of CSR-issues of this key-theme are due diligence and economic, social and

cultural rights. The third CSR-key theme is about 'labor conditions'. All policies and any activity that influence the working conditions of employees determine the labor conditions. This involves for example employees' rights to organize themselves and to participate in negotiations, the right to a healthy and safe workplace and the possibility for employees to develop themselves. Some examples of related CSR-issues for this key-theme are social dialogue, and health and safety at work. The fourth CSR-key theme is about 'environment'. Organizations have to strain themselves to reduce negative impacts on the environment by using an integral approach. They are able to reduce environmental effects by, for example, improving the energy efficiency of their production systems, applying environmental friendly technologies and sustainable purchasing. Some examples of related CSR-issues for this key-theme are a sustainable use of resources and pollution prevention. The fifth CSR-key theme is about 'fair operating business'. Fair trade refers to an ethical interaction with other organizations and parties. It is about business ethics, integrity, transparency, honesty, responsibility and respect for the legislation. Some examples of CSR-issues related to this key-theme are promoting CSR within the area of influence and anti-corruption. The fifth CSR-key theme is about 'Consumers affairs'. Organizations that deliver products or services, have responsibilities towards their consumers. Some examples of related CSR-issues for this key-theme are sustainable consumption and educate and raise awareness. The sixth CSR-key theme is about 'Involvement in the development of their community'. Effective social engagement increases the quality of life in communities (social development) and contributes to the achievement of organizations' goals. Some examples of related CSR-issues to this key-theme are social involvement and creation of employment and skills development. Organizations should independently decide based on the criteria: relevance, significance and sphere of influence, to which CSR-issues they should pay attention and in what order. There is no sequence to which organizations should use the CSR-key themes and CSR-issues (ISO 26000, 2016).

The next paragraph will discuss the conceptual framework, in which all relations between the six aforementioned concepts will be visually shown as well as described.

2.2 Conceptual framework

In this paragraph, an overview of the concepts used throughout this thesis is presented. The following concepts will be discussed: Sustainability, People, Planet and Profit (3Ps), Organizational Learning (OL), Corporate Social Responsibility (CSR), features of CSR 2.0 and the CSR-guidelines. Figure 8 shows these concepts and an explanation of how these concepts are operationalized for usage in this thesis is given.

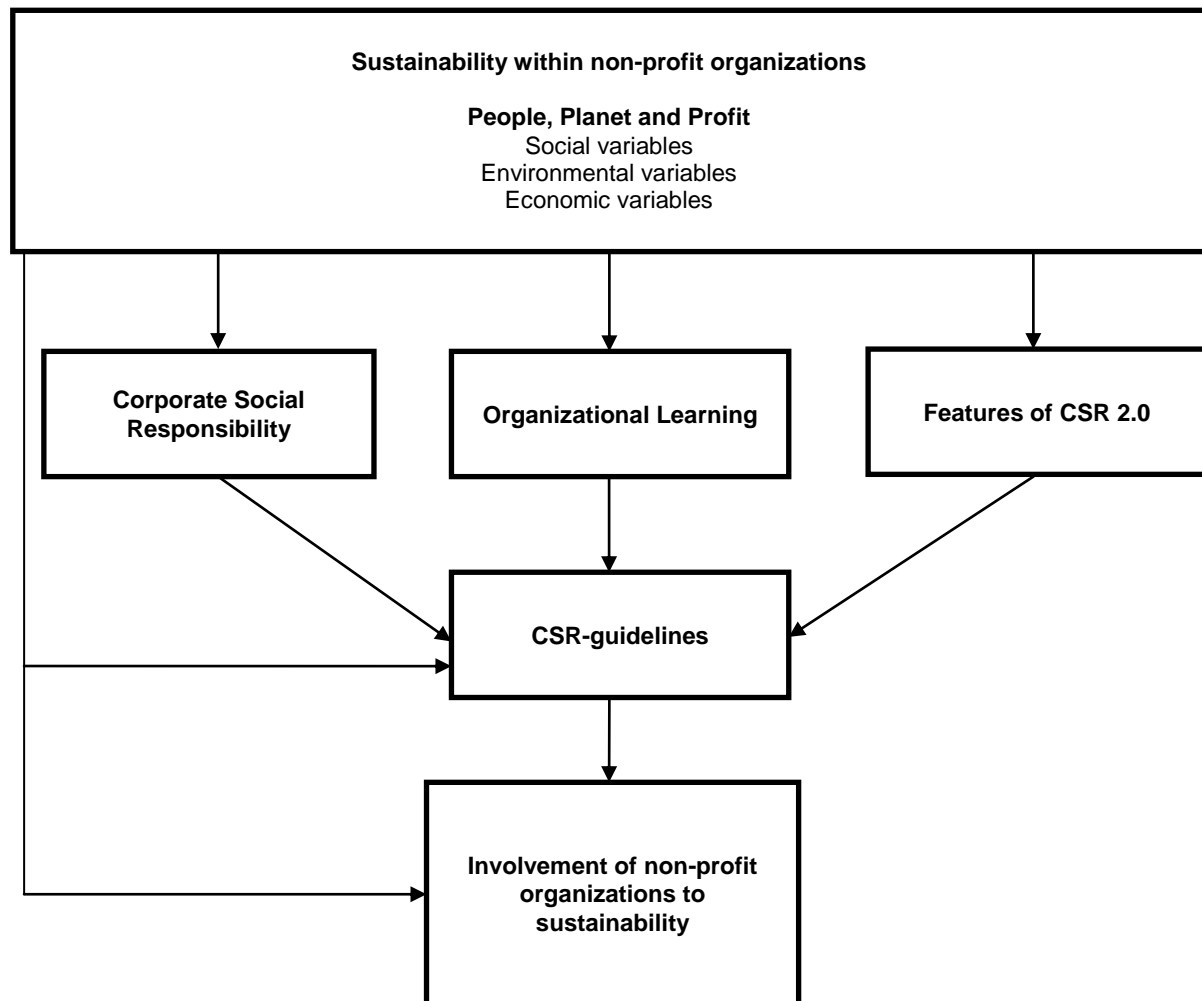


Figure 8: Conceptual model (2016).

The first concept that will be researched is sustainability. It is necessary to prevent that the other four theories are used separately from each other. Otherwise, this research consists out of individual examined parts without any consistency. Therefore, the concept 'sustainability' will be used as an overarching concept to which the other three theories are related. This causes more structure within this research. As mentioned in the scientific relevance several definitions of sustainability are merged into one new description which fits best to the subject non-profit organizations and takes into account three dimensions viz.

actors, environment and economy. Therefore, the second concept 'People, Planet and Profit' has been displayed beneath the concept of sustainability. People, Planet and Profit can be used to measure at what level Cross Your Borders really acts related to sustainability. This can be achieved by analyzing how employees take into account and contribute to the social, environmental and economic variables which are described in the previous paragraph. The third concept that will be researched is Organizational Learning. In this thesis individual learning will be applied. Individual learning, as described in the previous paragraphs, can be distinguished in three types of learning: adaptive, generative and, transformative learning. This concept can help to explain how non-profit organizations' employees act in a sustainable way by looking at these different learning processes. The fourth concept, which concerns 'Corporate Social Responsibility', can help to explain how non-profit organizations' employees act on their responsibilities. Only if non-profit organizations comply with the statements of 'legal responsibilities' and 'ethical responsibilities', they take their responsibilities to act in a sustainable way. The fifth concept, which concerns 'the features of CSR 2.0', can be used in order to evaluate what non-profit organizations' challenges are. These features can be distinguished into eight separated parts, viz.: holistic management, margin for People, Planet and Profit, Use, collective, partnerships, non-financial mediums of exchange, identity and transparency. In this thesis these features will be applied in order to gain more insight into non-profit organizations' challenges. The fifth concept, regarding 'CSR-guidelines', can be used in order to evaluate on which areas non-profit organizations should focus during the development of sustainable strategies. This can be achieved by applying these guidelines to the involvement, interest, challenges and issues that non-profit organizations face. This information has to be gathered during the implementation of the aforementioned five theories. This will finally lead to an answer on the main research question and show what the involvement of non-profit organizations according to sustainability is.

3. Methodology, methods and techniques

In this chapter the research methodology will be discussed. The first paragraph explains which research strategy will be used. The second paragraph explains which research materials are chosen and will outline how this material will be analyzed.

3.1 Research strategy

The work of Verschuren & Doorewaard (2007) provides five different strategies for conducting a research. These are successively: a survey, experiment, case study, grounded theory and desk research (Verschuren & Doorewaard, 2007). These can be divided in quantitative and qualitative research strategies. The next section elaborates on the choice that has been made for a research strategy for this thesis.

The survey and experiment are quantitative research strategies. Quantitative research focuses on the process of measurement. Within this type of research, instrumentalization often consists of surveys including a series of closed questions or a structured interview. Therefore, this type of research does not really provide in-depth knowledge.

The case study, grounded theory and desk research are qualitative research strategies. Qualitative research focuses on registration and description. Furthermore, in this kind of research, instrumentalization frequently consists of a series of open questions or a topic list for an open interview (Verschuren & Doorewaard, 2007). Therefore, this kind of research can provide in-depth knowledge. Based on this knowledge, this research will use a qualitative approach as it is not interested in questions regarding the measurement of the researched phenomenon.

This research will investigate individual stakeholders within a non-profit organization. In addition, this research follows an inductive process as it is conducted in order to find empirical patterns that can function as the beginning of a theory. A deeper insight into the researched phenomenon can be achieved by open questions to stakeholders at non-profit organizations which can describe and register how non-profit organizations' employees act. For these reasons, the characteristics of a qualitative research best fit the topic and goal of this thesis.

Now that the use of a qualitative research method has been established, it is important to further elaborate the qualitative research strategies; case study, grounded theory and desk research. A case study is described by Creswell as:

A case study research is a qualitative approach in which the investigator explores a bounded system (a case) or multiple bounded systems (cases), through detailed, in-depth data collection involving multiple sources of information (e.g., observations, interviews, audiovisual material, documents and reports), and reports a case description and case-based themes. (2007, p.73)

Using this strategy the units of research to be examined can be limited. This offers the opportunity to gain in-depth knowledge of the researched phenomenon which fits the main aim of this research. Through interviews at Cross Your Borders and studying policy documents, a deep insight into sustainable processes which occur in practice can be achieved. Another fact which makes this strategy suitable to the research object is that general conclusions are not the aim of a case study. The aim is to get in-depth knowledge. Verschuren & Doorewaard (2007) argue that there are two variations of case studies; a single case study and a comparative case study. This research is about non-profit organization Cross Your Borders because my internship takes place within this non-profit organization. Therefore, there has been chosen to further investigate within this organization. This means that it is focused on a single bounded system. For this reason, a single case-study will be utilized in favor of a comparative case study. This single case-study will be further explained in the next paragraph.

A grounded theory approach is useful when developing a new theory. According to Verschuren and Doorewaard (2007) empirical data and theoretical concepts need to be constantly compared until theoretical saturation has been achieved. However, that is not the main aim of this research, so this strategy will not be used.

A desk research is entirely based on existing literature and/or gathered material of others. This research has to research literature and policy documents to get in-depth knowledge about the phenomenon. This can be useful as non-profit organizations will be studied using both existing literature and empirical material. In this way, a desk research can offer new insights. Therefore, the strategies that will be used during this research are a case-study in combination with a desk research.

3.2 Case Cross Your Borders

Cross Your Borders is a youth organization that has been organizing interactive multi-day educational projects about global justice for over 10 years. This non-profit organization visits more than 250 Dutch schools every year all over the country. In addition, they also organize impressive youth tours and exciting events. The success of this organization is confirmed by the fact that almost all schools ask them to come back every single year (Cross Your

Borders, 2016). Cross Your Borders (2016) is convinced that poverty and injustice are global problems that can only be solved if everyone in the world commits themselves to these problems. Youths play an important role within this process (Cross Your Borders, 2016). This organization forms an example for many youths, like students and trainees, about how to deal with global problems. Sustainability covers one of these problems and is receiving increasing attention from the media and school curriculums. Partly for this reason, non-profit company Cross Your Borders has requested to work on a research about contribution to sustainability within their organization. They feel it is important to act in a sustainable way due to environmental pollution, unnecessary costs and sustainability-related policies. This research appealed to me because in my opinion sustainability is something that is very important to pay attention to. As aforementioned in the introduction, wealth and prosperity has caused unintended ecological degradation (Shrivastava, 1995). In my opinion we can learn from past civilizations to help guide our current civilization towards sustainability. Therefore, collaboration on sustainable solutions within companies or organizations is in my opinion the best way to create more sustainability. Cross Your Borders offers an opportunity to investigate sustainability within their organization. For this reason, Cross Your Borders has been chosen for further investigating non-profit organizations' contribution to sustainability. In addition, this internship and chosen case are an advantage because this will make it easier to obtain policy documents of and interviews within a non-profit organization.

During this instrumental case study, literature/policy documents will be researched and interviews with a CSR-expert and Cross Your Borders' employees will be held. In paragraph 5.3 the research methods that will be used during this thesis will be discussed. Furthermore, the exact research material will be described.

3.3 Research methods and material

During the single-case study several methods will be used to collect data. In Appendix 1 a research plan is presented that helped gather all data in time. An internship at Cross Your Borders makes it possible to use interviews within the organization. Desk research can be used for the collection of data, through a study of different types of existing literatures (books and articles), official policy documents of non-profit organizations and sustainability reports. In short, conducting interviews, and desk research are the methods of collecting data that will be applied. The next paragraph elaborates on the choice of these research materials.

A variety of information is needed to provide an answer to the main question. Therefore, triangulation will be applied, which means a thorough and detailed analysis of literature, policy documents and interviews will be conducted. As stated before, one of the methods

that will be used is a desk research. During the desk research different sources will be used in order to create an understanding about how non-profit organizations can act best in a sustainable way. Desk research has to be done for the collection of three kinds of data. The first kind of data concerns literature about sustainability and non-profit organizations which is published by academics. Theoretical literature about Sustainability, People, Planet and Profit, Organizational Learning, Corporate Social Responsibility, Features of CSR 2.0 and CSR-guidelines will be analyzed and used as a source of data and knowledge. The second kind of data concerns official policy documents and annual reports published by non-profit organization Cross Your Borders. These documents will be used to provide more insight into Cross Your Borders' decision-making and transparency. The third kind of data concerns a report that has been published by RIVM in 2004 about sustainable development and will be used to check if sustainability awareness can lead to sustainable behavior within non-profit organizations. These three kinds of data have to be collected in order to monitor the effectiveness of the strategies that non-profit organization Cross Your Borders makes use of and to determine how Dutch CSR-academics perceive a sustainable way of managing non-profit organizations. However, a limitation of this method is that I am strongly reliant on work of others which should be taken into account.

Besides desk-research, semi-structured interviews will be carried out with an expert and several stakeholders of Cross Your Borders. Appendix 2 shows a single version of the interview guide which was used, and was written in Dutch because the respondents preferred this language. Firstly, an expert who understands Corporate Social Responsibility will be interviewed. A limitation of conducting interviews with experts is the identification of experts and whether or not they provide biased opinions or truthful information about the research objective. The expert that has been chosen is Marcel Mulder who is a project manager at 'Management Verandering en Organisatie' (MVO). Mulder is a consultant in the guidance of organizational change, innovation and development towards a sustainable and circular enterprise (MVO, 2016). His advice is based on practices which make the data more valid than just an opinion of and expert who is only focused on theories. Secondly, to understand the key aspects of the case more clearly, there will be searched for 'hidden meanings, little heard voices and multiple interpretations' in the interviews with the stakeholders, viz. Cross Your Borders' employees. A limitation about these interviews is that there is no way of knowing in advance whether or not the interviewed stakeholders know all the answers to the questions. This can be solved by conducting interviews with several stakeholders as this increases the chance of an interviewee knowing the answer. There are thirteen stakeholders who can be interviewed. Seven stakeholders will be interviewed, who are employees that all fulfill different tasks within the organization. Therefore, seven interviews is more than enough for collecting the required data.

There exist four layers of organizations within Cross Your Borders which are shown in the organization chart in Appendix 3 Figure 16. The first layer concerns the Foundation Board. The second layer concerns the Managing Board which exists out of two managers, Michel Vossenberg and Geert Brugmans, who represent two teams within the organization. They will be interviewed. The third layer concerns eleven employees of non-profit organization Cross Your Borders. Five employees have been chosen to be interviewed because, as has been mentioned before, they all have very different tasks. This may provide a broader overview of the way in which this organization acts on the subject of sustainability. These five employees include: Eline van Haandel (travel recruitment), Jessie Kerry (logistics and inventory control), Juul Hochstenbach (fundraising and mentoring), Laura Gardien (websites and social media) and Roel Peeters (development and finance). The fourth layer concerns trainees, people who gain experience at the workplace, and volunteers. The intention is to interview these persons in the second and third layers who participate in the organizational and management part of this organization. By doing this, a broad picture can be outlined about how stakeholders act in a sustainable way at the organizational part of Cross Your Borders.

Team 1	
Tasks manager Michel Vossenberg	Employees within this team
Finance	Eline van Haandel
Development	Chantal Vermeeren
Communication	Roel Peeters
Strategy and policy	Juul Hochstenbach
	Laura Gardien
Team 2	
Tasks manager Geert Brugmans	Employees within this team
Organization	Madelon Roosendaal
Recruitment	Tessel Stabel
Guidance	Isabelle Mertens
Strategy and policy	Jessie Kerry
	Esther Roelofsen
	Daan van Geel

Figure 1: Teams Cross Your Borders (2016).

In Figure 9 is shown how this organization is divided into two different teams. Every employee has different tasks within one of these two teams. Team one is designated by

green and team two by blue. Figure 10 shows which tasks which Cross Your Borders' employee fulfills. This gives more insights for the interviews because than you know what employees are engaged with the same tasks. This is useful for the analysis because you can then compare multiple views on a task which makes this research more valid.

Tasks employees	Participating employees
School recruitment	Chantal, Juul en Laura.
	Madelon, Tessel, Isabelle and Daan.
Planning	Madelon.
Finance and partners	Roel.
Logistics	Jessie.
Teaching materials and trainings	Eline, Chantal, Roel, Juul and Laura.
	Madelon, Tessel, Isabelle, Jessie, Esther and Daan.
Internship/volunteer recruitment-guidance	Eline, Chantal, Roel, Juul and Laura.
	Madelon, Tessel, Isabelle, Jessie, Esther and Daan.
Websites and Social Media	Laura.
Travel recruitment/organization	Eline.
Development	Chantal, Roel and Juul.
Fundraising	Roel and Juul.
Work consultation	Roel.
Team building	Isabelle.
Prices recruitment	Isabelle.
Inventory management	Jessie.

Figure 2: Tasks and participation of Cross Your Borders' employees (2016).

By investigating the involvement, behavior and action to sustainability there may be more insight about the way in which these employees deal with 'sustainability'. The interviews will be semi-structured using open-ended questions. This means the questions are specified, but there are no set answers and the interviewer is free to probe beyond the answers to seek clarification and elaboration (May, 2002). Face-to-face interviews will be used for optimal results, as phone interviews are impersonal. In Figure 11 all research materials are provided in order to give a clear overview about the sources of information, the names of the interviewees and documents, how and when it all has been gathered and important additional information. How all data will be analyzed will be further explained in the next paragraph.

Source of information	Name experts/document	Date
Interview with NGO	Cross Your Borders ; management board of CYB. Interview with Geert Brugmans.	28-04-2016 11.00
Interview with NGO	Cross Your Borders ; management board of CYB. Interview with Michel Vossenbergh.	13-04-2016 09.30
Interview with NGO	Cross Your Borders ; project organization and journeys. Interview with Eline van Haandel.	12-04-2016 11.00
Interview with NGO	Cross Your Borders ; project organization and logistics. Interview with Jessie Kerry.	10-04-2016 12.45
Interview with NGO	Cross Your Borders ; project organization and development. Interview with Juul Hochstenbach.	05-04-2016 14.00
Interview with NGO	Cross Your Borders ; social media and recruitment. Interview with Laura Gardien.	15-04-2016 10.00
Interview with NGO	Cross Your Borders ; project organization and development. Interview with Roel Peeters.	15-04-2016 09.00
Policy document	Cross Your Borders <ul style="list-style-type: none"> ➤ Policy plan (2015-2017) ➤ Doelen en speerpunten najaar (2015) ➤ Doelen en speerpunten najaar (2016) ➤ Organogram (2015) ➤ Organogram (2016) 	Gathered on: 31-05-2016
Annual report	Cross Your Borders <ul style="list-style-type: none"> ➤ Annual Report (2015) ➤ Semi-annual Report (2015) 	Gathered on: 30-05-2016
Documents	Cross Your Borders <ul style="list-style-type: none"> ➤ Geschiedenis in vogelvlucht (2016) ➤ Informatie brochure (2016) ➤ Vacature projectmedewerker (2016) 	Gathered on: 04-06-2016
Interview with expert	Management, Change and Organization ; Business Consultant Sustainability, Marcel Mulder.	26-04-2016 10.00
RIVM report	Sustainable development <ul style="list-style-type: none"> ➤ The social appreciation of sustainable development (2004) 	Gathered on: 10-05-2016

Figure 11: An overview of the research materials.

3.4 Data analysis

The interviews, literature and documents about organization and management will be reassembled and analyzed. When this takes place is shown in the research plan in Appendix 1. Reassembling refers to looking for patterns, searching for relationships between the distinguished parts, and finding explanations. The aim of reassembling is to make sense of the data from a theoretical perspective (Boeije, 2010). The gathered data will be analyzed with the help of ATLAS.ti, which is a software program made for qualitative data analysis. All interview transcripts, articles and policy documents form a database in which ATLAS.ti helps organizing through coding and memos. The data will be analyzed by putting codes with information about that specific piece of text next to the document, transcript or article and also codes that shows to what sub-question of this thesis it belongs. The codes refer to the sub-questions as formulated in chapter three, named 'interest/involvement', 'key challenges and difficulties', and 'strategies related to challenges and issues'.

The concept 'sustainability' will be used as an overarching concept to which the other five concepts are related. Therefore, another code will be used for this concept. For example, when an expert gives a definition of sustainability, it will be coded as follows: definition of sustainability. The other five concepts of the 3Ps, OL, CSR, features of CSR 2.0 and CSR-guidelines will also be transformed into codes. These will be: People, Planet and Profit, Organizational Learning, Responsibilities and Guidelines. The code Responsibilities is applied for both CSR and features of CSR 2.0, because these concepts share the same origin.

For example, when an interviewee states that the organization operates according to the concept of People, Planet and Profit, it will be coded as follows: People, Planet and Profit. In addition to these codes, extra context bound categories will be created. These categories depend on the context in which the data is placed. For example, if an interviewee argues that the waste of paper is an issue in their organization, it will be coded as follows: key challenges and difficulties: use of paper. These codes will also be used when coding policy documents and research papers during this research.

This research concerns awareness about sustainability. Therefore, a scheme about how to create awareness about sustainability and achieve sustainable behavior within non-profit organizations will be used to explain in a structured manner how this consciousness is visible within non-profit organizations like Cross Your Borders. Therefore, parts of the RIVM report (2004) 'The social appreciation of sustainable development' will be used in chapter six.

4. Interest and involvement

This chapter focuses on answering the first sub-question, viz.: 'What interests/involvement may non-profit organizations have according to sustainability?'. The first paragraph will focus on the creation of awareness within non-profit organizations on the subject of sustainability. The second paragraph will focus on factors that are necessary to shape this awareness into sustainable behavior.

4.1 Awareness of sustainability

As long as people exist they have been aware of their dependence on the environment in which they live. Throughout the years, this dependence and awareness changed. During the last centuries focus has shifted more and more towards environmental problems. Less than thirty years ago science was convinced of the severity of these environmental problems. It became clear people could no longer speak of incidents. In the meanwhile, the care for the environment has been translated into laws: most countries try to remediate the environmental debt and stimulate preventive actions (Jeucken, 2002). Correlating with the institutional context Banerjee (1999) speaks of external factors that drive an organization that deals with a multitude of different actors in its context. An important external factor is the public opinion, meaning the public's concern on sustainability issues. An organization's reputation is based more and more on its sustainability related activities. This means sustainability can be considered as an integral part of an organization's reputation. A good public image is important to many organizations which drives them to integrate sustainability related decisions into their organization (van Otterloo et al., 2007). If they don't do so this might lead to reputational damage (Cramer, 2005). Cross Your Borders' director Vossenbergh (2016) proved to be aware about this, driving him to take action. He stated that he heard the following from students and teachers: *"You come here and tell us to improve the world and at the same time you bring stacks of papers with you."* (Personal communication, 13th of April 2016).

Epstein & Buhovac argue that *"The general public and activist NGOs are becoming increasingly aware of sustainability and the impacts that corporations have on society and the environment. Identifying the social and environmental issues that are important to key stakeholders and improving stakeholder relationships can foster loyalty and trust."* (2014, p. 22). They state that a good performance on sustainability may ensure a positive reputation with stakeholders and improve community relations and business performance (Epstein & Buhovac, 2014). Mulder (2016) is a Management Change and Organization consultant who explains that this is about the first stage of sustainable entrepreneurship.

At a certain moment the environment starts asking questions to an organization, as was the case with Cross Your Borders: You organize different trips and projects and seem to care about sustainability. How do you practice this? As a result, the organization starts acting from liability, because when external parties make comments about sustainability, it is automatically about reputation. (M. Mulder, personal communication, 26th of April 2016)

According to the final report 'Balanceren tussen denken en doen' (2005) this first phase, as mentioned above by Mulder (2016), is called 'Diffuse ontvankelijkheid voor MVO' or 'Diffuse receptivity to CSR'. In this phase awareness takes place on the importance of sustainability to the organization. The most important result of this phase is that CSR is put upon the organization's internal agenda (Cramer et al., 2005). Some organizations have turned a possible threat into an opportunity and profiled themselves to the market as 'socially responsible' organization. By acting sustainable they try to reinforce their innovative power and at the same time shape their own moral responsibility (Cramer, 2005).

4.2 From awareness to sustainable behavior.

The societal appreciation plays a relevant role within the actions of non-profit organizations. Research by the RIVM (2004) states that globally, different value patterns about sustainability can be posted under three segments: low sustainables, medium sustainables and high sustainables. These segments indicate people's interest and involvement with sustainability within organizations.

The low sustainables are not really aware and occupied with the environment and aren't really interested. This group of people is busy primarily with the present and does not think about the future, likes comfort and puts their own interests first. Medium sustainables feel involved and responsible within society. This group of people wants to live environmentally aware and is concerned with the environment. The high sustainables are consciously occupied with consuming environmentally friendly and are prepared to pay extra for environment friendly products. Furthermore, this group has the same attitude as the group of medium sustainables and are involved with the world community. (Kornet, 2009, p 36)

The RIVM report (2004) has used an insightful scheme in which factors are presented that show the societal appreciation of sustainable development. This schematic overview, showed in Figure 12, can be used to check if sustainability awareness can lead to

sustainable behavior within non-profit organizations. The relevant factors are: sustainability values, knowledge, involvement and responsibility. These factors will be explained in further detail and complemented with data from the 'Cross Your Borders' case.

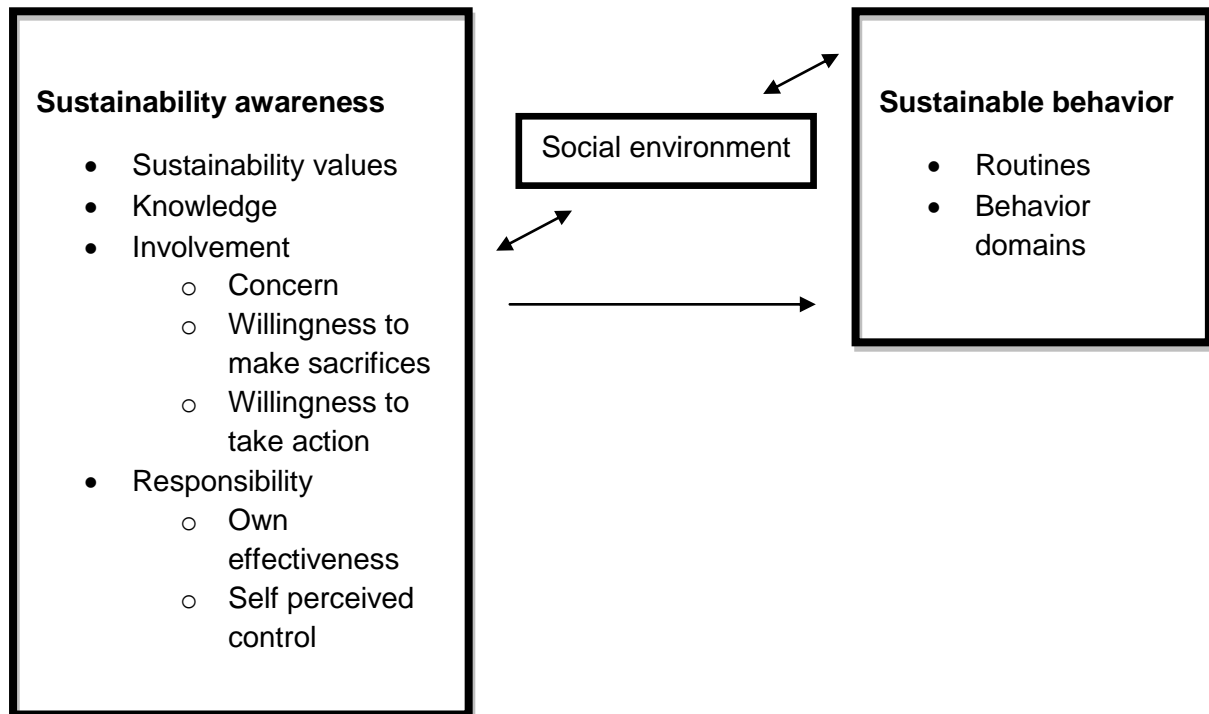


Figure 12: Societal appreciation of sustainable development.

Source: RIVM, 2004, p. 46.

4.2.1 Sustainability values

According to Kornet (2009) are sustainability values shared ideas about which behavior that comes about during interaction with the social environment is viewed as desirable. He argues that people differ in the extent in which they accept these values and the extent in which they adjust their behavior accordingly. Sharing ideas about sustainability is what non-profit organizations exist for. Prugsamatz (2010) explains that the main aim for non-profit organizations in general is to provide services to people by bringing people together to help improve the status of societies, economic and social situations, response efforts to various predictable and unpredictable challenges faced by society, environmental preservation, and other humanitarian efforts geared toward growth, development, and conservation. Cross Your Borders' employees state that non-profit organizations are involved with the future and creating a better world (Personal communication, all employees, 2016). According to Brugmans sustainability is certainly a part of the organization's goal, because it was the very reason they founded Cross Your Borders. This organization shares ideas about desirable

behavior when referring to underdevelopment through projects and communicating interactively with students. To him, this is the pinnacle of sustainability (Personal communication, 28th of April 2016). His opinion corresponds with the observations and experiences collected throughout this thesis. In their projects and external communication, sustainability values are highly visible. However, they lack a policy that transparently describes the way in which they work sustainably within Cross Your Borders' internal organization. For that matter, sustainability values are not really visible.

4.2.2 Knowledge

The second factor that will be elaborated is 'knowledge'. The theoretical framework indicates that sustainability is used nowadays as a guiding principle for both public policy making and corporate strategies (Finkbeiner et al., 2010). Therefore, in my opinion it is important to know how many knowledge stakeholders within non-profit organizations have about the subject sustainability. According to the RIVM report (2004), high sustainables have a stronger association with the term sustainability than others. During interviews with Cross Your Borders' employees, it was clear the interviews made them think about what sustainability actually means. *"I think it is hard, because the definition of sustainability is a bit broad and hardly ever named. I think it is a very difficult term when I think about it."* (J. Hochstenbach, personal communication, 5th of April 2016). Cross Your Borders' employees acknowledge the broadness of the term sustainability and feel it is hard to give substance to the term. However, when they really think about it they can state multiple relevant aspects about sustainability. This is also shown by the fact that the employees argue about the next generation, the future and people, planet and profit. Furthermore, an employee denoted that consciousness can lead to improvement. *"You are conscious of your own footprint on this earth and you have the ability to do something about it."* (J. Kerry, personal communication, 10th of April 2016). Geert Brugmans of the management board speaks about different aspects such as thinking about solutions that are sustainable for longer or processes that are renewable and future generations. He states: *"At the university we had multiple lectures about this subject. I learn there are a multitude of visions on the subject. In my opinion, there is a lot of confusion around sustainability. Some People say it is just about the environment, but for me there is more to it like the societal aspect."* (Personal communication, 28th of April 2016). According to research by Beckers et al. (2004) Dutch citizens, when asked about the term sustainability, mention foremostly 'long lifespan' and 'quality of products'. More abstract associations like 'future generations' and 'conscious choices', are less apparent. Within the non-profit organizations Cross Your Borders, these more abstract associations are much more apparent. According to the RIVM report (2004) this knowledge is important when

striving to sustainable behavior within an organization. Knowledge is one of the main factors necessary for creating sustainable behavior (Beckers et al., 2004). Cross Your Borders' employee Gardien expects this research to instigate people to think about sustainability. *"I think it is good to denounce it. With such a research everyone has to think about it more. Most of the time, you just do not think about it. Being a non-profit organization makes it harder to focus on sustainability, because you have to focus more on self-reliance."* (personal communication, 15th of April 2016). According to Kornet (2009) knowledge about sustainability is important to shape a decent opinion and it also has an impact on peoples' behavior and the factor knowledge has to be present in order to reach consciousness. From the interviews with Cross Your Borders' employees, it seems knowledge about sustainability is present, but not fully developed. However, the interviews have made sure those employees are now thinking about sustainability, indirectly creating more awareness and consciousness.

4.2.3 Involvement

The third factor that will be elaborated is 'involvement'. *"In general, the chance of sustainable behavior is bigger as involvement is greater. Involvement contributes to the internalization of the environment in comings and goings."* (Beckers et al., 2004, p. 45). It is generally agreed that earning profits is not a top priority for non-profit organizations in our society but that the main aim is to achieve the goal of what the organization stands for (Prugsamatz, 2010). Cross Your Borders' director Brugmans (2016), states their organization does act in service of its goal. Their goal, as described in the theoretical framework, relates to sustainability and shows some form of involvement. When focusing more on the term involvement, as depicted in Figure 12, more sub factors come into play. Concern, willingness to make sacrifices and willingness to take action are also relevant within non-profit organizations.

Concern about sustainability is apparent in non-profit organizations on multiple levels. This is pretty obvious, considering the fact that non-profit organizations are aimed at bettering the world. On the websites of multiple non-profit organizations concerns are expressed. *"Millions of people are the victims of armed conflicts every year. Worldwide, 60 million children, women and men are on the run. They immediately need help."* (Oxfam Novib, 2016). The concern of Cross Your Borders is clearly visible in their vision that states they try to combat poverty and injustice in the world.

After concern comes willingness to make sacrifices. *"The willingness to make sacrifices expresses the will to make sacrifices for the purpose of sustainability."* (Beckers et al., 2004, p. 76). There is generally no information on the willingness to make sacrifices within non-profit organizations. Cross Your Borders however have made some input

available on this subject. The management board states they have always had a goal. They will always strive to reach that goal. However, as soon as their organization does no longer contribute to reaching that goal, or they find another way of reaching that goal they are willing to nullify the organization of Cross Your Borders. In the past, a lot of effort has been put into cooperating with other organizations, but this hardly yielded any results. Vossenbergh thinks this is because most non-profit organizations strive primarily for survival (M. Vossenbergh, personal communication, 13th of April 2016). Kapteyn & de Bie (2001) argue that such organizations are less able to independently make their own policies and make decisions about sacrifices because they are very dependent on government, sponsors and donors. This might explain why some non-profit organizations find it hard to make extra sacrifices for the purpose of sustainability (G. Brugmans, personal communication, 28th of April). This however does not treat the measure in which they are prepared to lift their own organization in favor of the goal.

Aside from concern and willingness to make sacrifices there is willingness to take action. In general, the willingness to take action within non-profit organizations is high when considering the expression of their vision (Beckers et al., 2004). However, when considering organizations' internal willingness to take action, one could say it is not really that high. One can measure the willingness to take action on behavioral variables such as waste prevention/separation, mobility, energy and nutrition (Beckers et al., 2004). In published reports of non-profit organizations such as Oxfam Novib there is hardly any note of such behavioral variables that show a willingness to take action (Oxfam Novib, 2016). Such organizations often clearly describe their goals and in which way these contribute to sustainability, but they never describe how they are internally organized in order to reach those sustainability related goals. With regard to willingness to action, Cross Your Borders shows to be involved with both society and the environment. Management states to have researched multiple options for collecting separated waste, they use green energy supplied by wind energy, they provide Fair Trade clothing for their employees, and they are prepared to pay more for biological Fair Trade lunch products. (G. Brugmans, personal communication, 28th of April). When considering the development of new projects, Cross Your Borders is also very involved: *"With new projects we try to take real good care of this issue. How can we make the project as sustainable as possible?"* (M. Vossenbergh, personal communication, 13th of April 2016). These are signs of progress on the subject of sustainability and involvement within Cross Your Borders, but there is no mention of these activities in their documentation which means their interest and involvement with sustainability is hardly expressed to the outside world (Geschiedenis in vogelvucht, 2016; Doelen en speerpunten 2015; Doelen en speerpunten 2016; Annual report 2015; Informatie Brochure, 2016).

4.2.4 Responsibility

Finally, the fourth factor 'responsibility' will be elaborated. In the next paragraph, Corporate Social Responsibility will be used to explain the sustainable behavior of stakeholders within non-profit organizations.

Corporate Social Responsibility has moved from ideology to reality, and many consider it as necessary for organizations to define their roles using legal and ethical standards. It is expected that organizations comply with the laws and regulations promulgated by federal, state and local governments as the ground rules under which organizations have to operate (Carroll, 1991). *"As a partial fulfillment of the social contract between business and society, firms are expected to pursue their economic missions within the framework of the law."* (Carroll, 1991, p. 41). Non-profit organizations are expected to have legal responsibility and to obey the law since the law is society's codification of what is unacceptable and acceptable behavior. In an article by Carroll (1999), Keith Davis states that sustainable entrepreneurship starts where regulations end. This corresponds with Carroll's elaboration of ethical responsibilities: *"Ethical responsibilities may be seen as embracing newly emerging values and norms society expects business to meet, even though such values and norms may reflect a higher standard of performance than that currently require by law."* (Carroll, 1991, p. 41). This means that an enterprise does not act sustainable when it limits itself to a minimum, by regulations predicted, level. This describes a key element of the term sustainability (van Otteleo et al., 2007).

Cross Your Borders' policy, which is written for three years; 2015-2017, shows the use of evaluation forms in order to measure the public's opinion. However, these evaluations are merely focused on the effects of their educational projects. There is no mention about the organization's internal sustainability. Therefore, for the outside world it is not visible to which extend Cross Your Borders takes sustainability seriously. Articles on non-profit organizations are filled with CSR-related subjects because they fight for this. However, this research was unsuccessful in finding any documents which prove that non-profit organizations are internally involved with CSR. Within profit organizations, the opposite occurs. Cross Your Borders' director Vossenbergh indicates that over a hundred employees from Fortis have participated in sustainability projects, because Fortis felt it is important for their employees to be involved with the society (Personal communication, 13th of April 2016). With a creative video, articles and slogans the Fortis bank shows which concrete actions are taken in the field of CSR within their organization. Four Corporate Social Responsibilities and its related endeavors are mentioned on the website (Fortis BNP Paribas, 2016) as well as in Figure 17 in Appendix 3. For example, economic responsibility: *"We play a central role in the economy. This is mainly our responsibility. We want to finance the economy in an ethical way."* (Fortis BNP Paribas, 2016). In this way, non-profit organizations could also show their involvement

with the CSR within their organization. The data collected in this research show that Cross Your Borders has interest and involvement on the subject of sustainability, but they still have to transparently communicate this to the outside world.

Cross Your Borders' employee van Haandel expects that when non-profit organizations cover costs, sustainability will still be a lower priority than other new ideas (Personal communication, 12th of April 2016). This might be true, as the management board argued that all built up reserves should be used for the renewal of the organization in order to stay up-to-date (G. Brugmans, 28th of April 2016). Cross Your Borders' employee Peeters confirms *"The projects are our primary focus, everything else has to step aside. Even when you have planned important stuff, and someone is needed on a project, then you just have to put aside your stuff and immediately go to the project."* (Personal communication, 15th of April 2016).

5. Key challenges and issues

Chapter five provides an answer to the second sub-question, viz.: 'What are the key challenges and issues of non-profit organizations' employees who are involved in the organization and/or management of sustainability?'. This chapter starts by outlining the challenges that non-profit organization Cross Your Borders has to deal with according to the features of CSR 2.0. How Cross Your Borders can comply with those features is elaborated in seven sub-paragraphs.

5.1. Holistic management

In this paragraph will be described if there are any challenges faced by Cross Your Borders regarding 'holistic management'. Organizations are usually focused on consumption and an efficient design of organizational processes. For example, less water- and energy usage and less waste (Rikkert, 2013).

Sustainability is a broad term. In my opinion, efficiency fits well within our organization. A huge expenditure, actually the biggest, is personnel costs. Therefore, we take all possibilities to save time into account. As a solution, the management board meets briefly every week using focal points that we as employees provide instead of meeting weekly. Subsequently, the outcomes of the meeting are sent to all the employees by mail. Once every two months, we have a meeting with the entire team. (J. Hochttenbach, personal communication, 5th of April 2016).

Therefore, an efficient and directive method is present within Cross Your Borders because the employees and management board speak often about an efficient method for reaching sustainability. The consequence is that the organization pays less attention to its business-model or solutions to create value for the services they offer and the society. Therefore, this part is a challenge for Cross Your Borders.

5.2. Profit for 'People, Planet and Profit'

Challenges faced by Cross Your Borders will be outlined in the 'People, Planet and Profit' figure of Timmerman (2012), also defined by Timmerman as 'Social Progress, Environmental Stewardship and Economic Growth'. This elaboration is shown in Figure 13.

Investing in social sustainability is for example possible by labor participation of people with a work backlog (Rikkert, 2013). Cross Your Borders' employee Hochttenbach states they take this into account by hiring cleaning staff via a social workplace (personal communication, 5th of April 2016). Regarding the customers (several schools) Cross Your

Borders is extremely engaged with the social impact in the world. *"We work intensively with students on a variety of social subjects such as unfair trade, women's rights and deforestation."* (Crossyourborders, 2016). This provides educational improvement and shows involvement with social progress (Crossyourborders, 2016). Cross Your Borders' director Vossenberg states that they had to send an attachment to Oxfam Novib about their policies on gender to show how they deal with men/women positions within the organization. Cross Your Borders fulfilled this requirement to work with Oxfam Novib (personal communication, 13th of April). The above mentioned focal points show that Cross Your Borders does pay attention to 'People' within their organization.

Cross Your Borders tries to improve ecological components. However, these improvements are mostly small changes. Cross Your Borders' employee Kerry argues that they made small changes such as two sided printing, which saves half of the paper (personal communication, 10th of April 2016). They did not succeed in realizing 'zero waste, releases and spills', but keep trying to reach this. The lunch is almost completely biological and Fair Trade which allows the employees and interns to eat healthy and responsible food. Furthermore, the t-shirts they use are produced completely Fair Trade (J. Kerry, personal communication, 10th of April 2016).

Huge improvements on 'Planet' are often hard to reach for non-profit organizations due to financial reasons, this makes it a big challenge. Cross Your Borders' director Brugmans argues that they would like to invest in electric busses, but the financial situation prevents this (personal communication, 28th of April 2016). Therefore, there is still some improvement needed on the reduction of emissions. However, all interns take public transport to their internship. This does contribute to the reduction of emissions because there are about a hundred interns. In addition, Cross Your Borders' employee van Haandel argues that there is less focus on the heaters and lights at the office (personal communication, 12th of April 2016). According to the previous chapter, Cross Your Borders does use green electricity but there could still be some improvement regarding the efficient usage of it. As mentioned before, the interns travel a lot by public transport because they are able to use their free public transport card. However, when free public transport would be taken away from students, this could be a financial risk. Therefore, Cross Your Borders' director Brugmans considers this to be a huge focal point that needs improvement. However, he did not figure out yet how this can be achieved due to financial reasons (personal communication, 28th of April 2016). They are clearly trying to improve the ecological components but the financial aspect makes it hard to achieve. Therefore, 'Planet' is still a challenge. For societal non-profit organizations like Cross Your Borders, profit serves, according to Kapteyn & de Bie (2001) to finance societal activities which are not profitable financially. It might also serve as reserves for the purpose of the continuity of the

organization. How the organization copes integrally with the economical part is also relevant. Cross Your Borders is doing well regarding innovation while director Brugmans states they are continually busy with the improvement and renovation of assignments and games. According to him, this has to do with growth enhancement (personal communication, 28th of April 2016). Conijn et al. (2002) argues that a non-profit organization does not strive to maximal profitability, the preservation of the financial continuity is sufficient. Cross Your Borders' director Brugman states that they make efficient investments and that subsidies are spent usefully (personal communication, 28th of April 2016). In general, a non-profit organization should be self-reliant when they have become substantive. However, this is a big challenge for organizations that in general are characterized by a lack of strict financial control mechanisms, a relative high level of conservatism, and a relative high level of dependence on volunteers (Bezemer et al., 2006). This has to be taken into account because it may affect and delay corporate sustainability.

Figure 13 shows how Cross Your Borders acts regarding People, Planet and Profit, which is based on the above mentioned data. This clearly shows that there are improvements needed regarding 'Planet' (Environmental Stewardship). Cross Your Borders' organization is mostly focused on development in the dimensions of People (Social Progress) and Profit (Economic Growth). In chapter six, most respondents declared that there is mainly invested in 'Planet'. This study shows that they do pay attention to it, but a lack of money appears to hold this back. Therefore, 'Planet' and 'Profit' are relevant challenges for this organization.

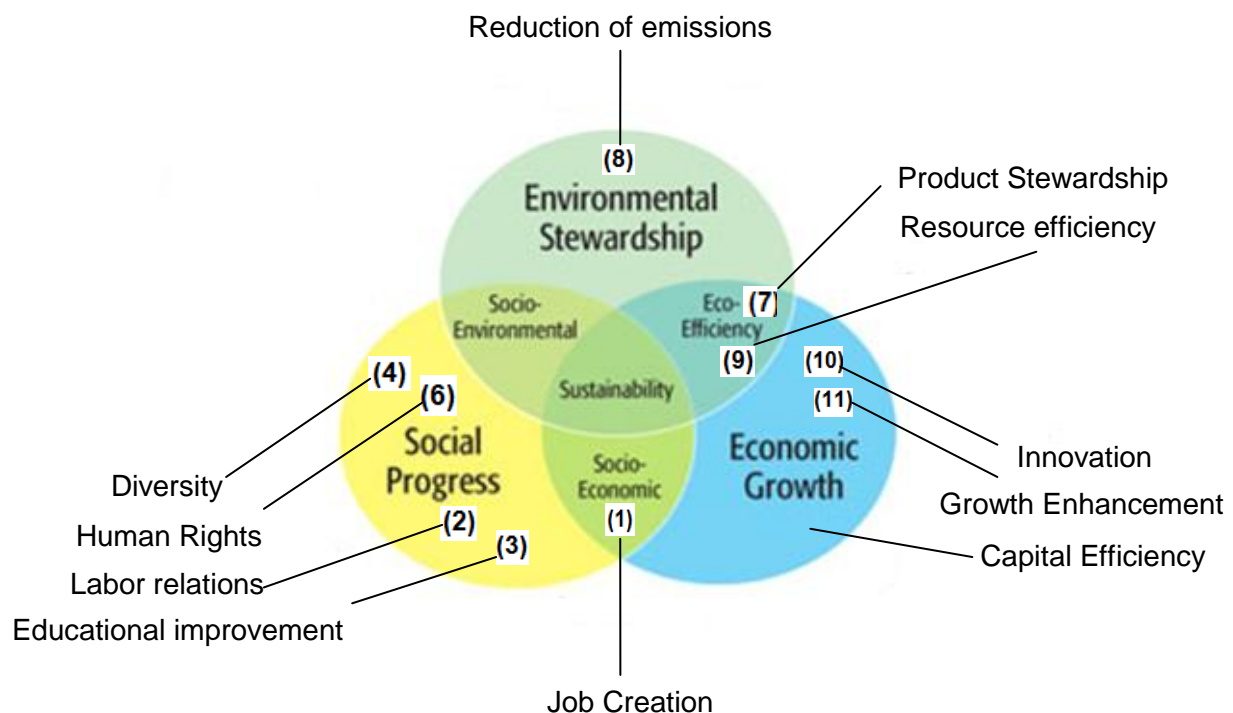


Figure 13: People, Planet and Profit within Cross Your Borders (2016).

5.3 Usage

In this paragraph will be described if there are any challenges faced by Cross Your Borders regarding 'usage'. Cross Your Borders' director Vossenbergh argued that they focus on sustainable procurement in particular. However, they do not focus on coping with interns, recruitment, other large activities and the project organization in a sustainable way (personal communication, 13th of April). Furthermore, Cross Your Borders' employee Hochstenbach argued that sustainability is never appointed as a whole but always as separated components (personal communication, 5th of April 2016). A lack of insights regarding change strategy and the progress of change can be applied to this situation (Boonstra, 2004). This makes it a challenge. In addition, the analysis of Cross Your Borders' policy paper shows that it barely contains any sustainability related focal points. The focal points are about development (Doelen en speerpunten najaar, 2015). However, there are four focal points that are at the same time focused on profit or efficiency as is shown in Appendix 3 Figure 18. These will be briefly elucidated. The second focal point is about the organization of educational projects and focuses on an efficient deployment of their employees. The fifth focal point is about recruitment of interns for the reason that Cross Your Borders is dependent on sufficient interns because they partly run the organization. The ninth focal point is about funding and recruiting sponsors so that they can cover their costs and continue their work (Doelen en speerpunten najaar, 2015). However, the focal points from the autumn of 2015 were not added consciously for the sake of sustainability. Cross Your Borders' employee van Haandel (2016) argues that these focal points were focused in particular on retaining the organization (as in revenues).

Each year, we receive a document with plans for the next six months. This indicates a lack of long term vision on sustainability. It is always only half a year. I guess this document provides some sustainability related strategies but never implicitly mentioned. It is never underlined that it is about sustainability (E. van Haandel, personal communication, 12th of April 2016).

Cross Your Borders' employee Kerry confirms this: "We have our focal points about what we want to achieve, which projects we want to use and what we want to reach." (personal communication, 10th of April 2016). During the autumn of 2016, two months after the research interviews took place, a new document with focal points was published. These focal points are once again all focused on development. However, there are four focal points that at the same time are focused on transparency, profit and planet as is shown in Appendix 3 Figure 19. These will be briefly elucidated. The sixth focal point is about the improvement of communication by the establishment of an online marketing strategy that includes outcome

measurement (Doelen en speerpunten najaar, 2016). The ninth focal point is, like the policy paper regarding 2015, about funding and recruiting sponsors so that they can cover their costs and continue their work. The tenth focal point is about the improvement of internal communication. The eleventh focal point is about coordinators' feedback forms that are replaced by feedback meetings with interns. This saves a lot of paper and contributes therefore to sustainability (Doelen en speerpunten, 2016). However, this is still only a summarily number of focal points. Another criticism is that it is not apparent if these focal points are chosen consciously, as was the case with the focal points from the autumn of 2015. When they are not consciously chosen in relation to sustainability, it may be a challenge to change this view. It would be good to also view the focal points that originate from a pure sustainability point of view and summarizing them into one document as described by Lambooy & Hordijk (2012). During this process of change, organizational learning will emerge. More insights into CSR may provide development and refinement of provided services, operating practices and principles that help individual employees to sustain and improve their performance, thereby supporting the high performance of the organization as a whole (Prugsamatz, 2010). For this reason, this is a challenge for Cross Your Borders.

When non-profit organizations own a written policy, it is important to actually make use of it. CSR consultant Mulder states that policies should not be kept in some drawer. It is relevant that it is actually being applied in practice. So, policy or no policy is not the question. It is more about how you are actually using the policy (personal communication, 26th of April 2016). According to Prugsamatz (2010) a continuous cycle that involves a change in an individual's behavior can be achieved by the improvement of employees' sustainable actions and decisions. The commissioning of a sustainability related policy makes it possible to influence actions and decisions of employees in a positive way because then they know the expectations and what can be improved. Such initiatives go beyond short-term interests and originate from striving for sustainable development (Jeucken, 2002). There should be more attention for long-term effects of organizational management. On several places, organizations get stimulated to pay more attention to long-term interests of beneficiaries (Rikkert, 2013). Cross Your Borders' management board does not agree with Rikkert (2013) his statement. *"I am not really into a long-term approach. I don't believe in it. When situations change, such as the abolition of the public transport card, the situation totally changes. Which would make a ten year plan totally obsolete."* (G. Brugmans, personal communication, 28th of April 2016). *"Of course we are looking forward, but concretely we look forward half a year. Then we make our plans."* (M. Vossenbergh, personal communication, 13th of April 2016). *"It would be wonderful if a real policy or strategy was made, because currently there is none. Actually, it is a replenishment of the employees who occasionally notify their*

consciousness of sustainability.” (E. van Haandel, personal communication, 12th of April 2016). Cross Your Borders’ director Vossenbergh states that they do not make use of a real policy but they put the most relevant focal points on a piece of paper (personal communication, 13th of April 2016). In my opinion, this is also possible with a sustainability related policy paper. Consultant Mulder argues that a policy which is written down on one piece of paper creates a clear overview and makes it easy to use (personal communication, 26th of April 2016). Careful management within an organization is based on a vision regarding to what people want to achieve in the future and the way in which people want to achieve it (Kapteyn & de Bie, 2001). This is still a challenge for Cross Your Borders because this has not been found in the documents or on their site (Crossyourborders, 2016; Geschiedenis in vogelvlucht, 2016; Doelen en speerpunten 2015; Doelen en speerpunten 2016; Jaarverslag 2015; Informatie Brochure, 2016).

5.4 Collective and partnerships

In this paragraph will be described if there are any challenges faced by Cross Your Borders regarding ‘collective and partnerships’. Cross Your Borders’ director Brugmans argues that, in the past years, it was difficult to find an organization which exists for the same purpose. For this reason, there is not much time spent on cooperation (personal communication, 28th of April 2016). However, cooperation could also be about matters like the collective conclusion of contracts with health insurance companies or green energy. According to consultant Mulder cooperation can be compared with the forming of a large snowball by a lot of snowflakes which forces a transition (personal communication, 26th of April 2016). For less restrictive forms of cooperation between non-profit organizations, like in sub areas, contractual cooperation or the foundation of a ‘joint venture’ usually offer adequate opportunities. Cross Your Borders’ director Vossenbergh argues that they could possibly be a great partner for companies whom need access to the Dutch youth market because they have connections with a lot of students at high schools, MBO, HBO and universities across the country (personal communication, 13th of April 2016). The combination of non-profit activities and commercial activities provides a cooperation opportunity because, although the remainder is covered by the association law, it is allowed to make distributions of profit (Kapteyn & de Bie, 2001). According to Kapteyn & de Bie (2001) this is often used for intermediation or support for sales contracts of customers in order to act as a single market player. Other reasons might be: joint procurement, management and exploitation of buildings or management of commercial facilities (Kapteyn & de Bie, 2001). Consultant Mulder explains that corporate sustainability only functions when collaboration is included. This starts with being aware of each other because then you are conscious of that you have

something to do with others in the world. Currently, at the organizational level a lot of people work on their own islands. This causes superfluous work, waste of time, energy and talent (personal communication, 26th of April 2016). Roorda & Beckers (2015) argue that everyone who has the possibility to do something about sustainable issues has a personal and joint responsibility.

5.5 Non-financial mediums of exchange

In this paragraph will be described if there are any challenges faced by Cross Your Borders regarding 'non-financial mediums of exchange'. There are several kinds of barter initiatives and they have emerged over the past few years. Cross Your Borders' organization arranges free trips at companies (which serve as a price for the winners of the projects) and advertise this voluntary contribution on Facebook as a medium of exchange (Crossyourborders, 2016). Other examples of media of exchange are time and energy (Rikkert, 2013). Via internet, people are able to share ideas on platforms about time and energy reduction. Nudge platform is a great example of this and can be seen as an exchange of values. This platform's vision is to bring great sustainable ideas back to life. The aim is to achieve lasting individual and organizational behavioural changes regarding climate, energy, environment and social sustainability. The website of Nudge shows that this is achieved by involving them with projects and campaigns that stimulate other conduct in a provocative way (Nudge, 2016). *"Together with our community and partners we realise bottom-up initiatives which ensure a positive and lasting change in our society."* (Nudge, 2016). Consultant Mulder argues that when multiple people participate in a new idea, it has a greater effect than when only one person participates. That is the power of sharing sustainability related ideas. In addition to consumers, the Nudge platform is also useful for governments and organizations (personal communication, 26th of April 2016). In addition to sharing sustainable knowledge, organizations are able to obtain ideas. For this reason, an exchange of values can be achieved from two sides. Cross Your Borders did not mention if they already make use of this kind of initiatives and it cannot be found in the documents (Geschiedenis in vogelvlucht, 2016; Jaarverslag 2015; Informatie Brochure, 2016). Therefore, it could possibly add value when non-profit organizations also participate in this kind of initiatives. Cross Your Borders could for example use the information as input for integral sustainable action.

5.6 Identity

In this paragraph will be described if there are any challenges faced by Cross Your Borders regarding 'identity'. Non-profit organization Cross Your Borders has sustainability incorporated in its vision and mission. However, this does not refer to the integral part of the organization. The results from chapter 7 about CSR 2.0 feature two: 'Profit for People, Planet and Profit', show that they are working on it but that it is not integrated in Cross Your Borders' policy. Therefore, it is a challenge to absorb the integral part of sustainability into their identity.

5.7 Transparency

In this paragraph will be described if there are any challenges faced by Cross Your Borders regarding 'transparency'. Cross Your Borders' employee Peeters argues that the communication can still be improved. The communication is efficient, but he believes that there are colleagues that have more struggles with addressing the management board. He also mentioned that a different order of transparency, such as putting information about sustainability online, is not realized within Cross Your Borders (personal communication, 15th of April 2016). Cross Your Borders' director Brugmans argues that they are transparent about many matters that other organizations keep behind closed doors, things like personell costs (personal communication, 28th of April 2016). This is correct; almost all information is available online, except the focal points that originate from the team meetings (Crossyourborders, 2016). This transparent way of sharing data is highly suitable for donators, because it is easy to see how an organization acts behind the scenes. Open data captures data, but it is still a type of communication. Open data captures an answer to a lot of questions. Some non-profit organizations do not meet this type of transparency. According to Bilgoe et al. (2015) it is all about an integral cultural change.

Cross Your Borders' director Vossenbergh stated that the most important sustainability related focal point is about the reduction of paper (personal communication, 13th of April). However, this is not traceable in the focal points of 2015 and neither in 2016 (Doelen en speerpunten najaar 2015; Doelen en speerpunten najaar 2016). This research seems to have made director Brugmans more aware of this fact. *"It is really in your head, but now we have a conversation about it I think it would be better to put some focal points on paper such as where do we stand and what do we want to achieve. It may perhaps lead to more understanding regarding employees and interns."* (personal communication, 28th of April 2016). It is still a challenge for this organization to implement this idea. When entering open data, it is important to look at the mission and strategy of an organization and should contain

sustainability. From that point of view it can be considered how open data could contribute to transparency (Bilgoe et al., 2015).

In the past there arose more awareness regarding youth travel of Fairaway, organized by Cross Your Borders. Cross Your Borders' director Vossenbergh argues that they are consciously trying to let youngsters plan their travels in the most sustainable and transparent way. This is also communicated to stakeholders and also integral (personal communication, 13th of April 2016). Cross Your Borders' employee Peeters argues that non-profit organization World Mapping were on the news about their youth travels. This made Cross Your Borders more aware about transparency and this makes them more alert on things like openness, honesty and purity (personal communication, 15th of April 2016). According to Cross Your Borders' employee Gardien this consciousness leads to CO2 consciously flights (personal communication, 15th of April 2016). According to Boonstra (2004), continuous changes occur within organization which makes it relevant to involve stakeholders in an interaction process in which new realities are created. Sustainability seems to be integrated within Cross Your Borders' youth travels. The remaining sustainability elements are still changing and should be communicated in a more transparent way to stakeholders and the rest of the outside world.

6. Strategies to related challenges and issues

Chapter eight provides an answer to the third sub-question, viz.: 'What strategies make Dutch employees use of in order to deal with sustainability related challenges and issues within their non-profit organization?'. The first paragraph will focus on how to achieve a strategic policy within non-profit organizations. The second paragraph will focus on sustainable guidelines that are necessary to shape the challenges of the previous chapter into strategies.

6.1 From awareness to strategies

According to Cramer (2001) more than ever before, organizations are expected to explicitly be accountable for their results, not just financially, but also socially and ecologically. Openness and transparency are the key words in this matter as was shown in chapter 7. A strategic policy could help achieve this and could be defined as follows: *"Determining the goals of an organization and showing which path and means are necessary to achieve these goals."* (Kapteyn & de Bie, 2001, p. 116). As described in earlier chapters, Cross Your Borders does not have a sustainability related strategic policy. As a result, it is impossible to determine how their challenges as described in chapter seven can be overcome.

However, a top manager could quickly make such an analysis for himself purely based on his stand-by knowledge (Kapteyn & de Bie, 2001). In addition, he could also start a series of investigations, as is the case with this research, and place conferences with employees for a joint reflection on several points. According to Kapteyn & de Bie (2001), in both cases one could speak of a strategic route. The next step is about the 'choice'. This means that utilized opportunities and ward off treats that become apparent after the analysis, have to be arranged and weighed. This is the base for formulating the general target direction of the organization and concretizing these in action plans. The end goal of the organization should be a source of inspiration when translating the organization's strategy into its organizational and operational policy. Before starting a strategic policy, it has to be certain that there is sufficient support with key members of the organization, in order for the policies to have their desired effects. Naturally, these key members should be higher management, but also informal leaders in the organization and officials that hold the core information. If the process is to become a success, these key members should be able and prepared to loyally commit and step up (Kapteyn & de Bie, 2001). The challenges that came forward from the analysis show that higher management is not fully convinced and prepared, as are some other employees. *"It is just a waste of time. Look, we have so many things we have to do and want to do. This is not a part of those things."* (R. Peeters, personal communication, 15th of April 2016). However, some employees are willing to invest in

sustainability related policies, but are afraid that it will be shadowed by other priorities. (E. van Haandel, personal communication, 12th of April 2016). Therefore, organizational learning is important. Learning processes all involve some sort of transformation of how a non-profit organization thinks and how its actions, ranging from each individual within the organization to the organization itself, can affect its ability to adapt to the sustainable challenges they face (Prugsamatz, 2010). Prugsamatz (2010) states that an effective implementation of better strategies, policies, actions, decisions and many more benefits are necessary to reach efficiently to the sustainable changes around non-profit organizations. The research results indicate that Cross Your Borders has to deal with the generative type of learning because they should add new knowledge gained from this thesis, behavior, and skills to their already existing ones. A transformed way of thinking should lead to changed actions, such as making use of strategies to affect sustainable challenges they face. However, organizations can change, but do not do it overnight. Organizations need a certain degree of sustainability and regularity in order to fulfill their role of regulator and evaluator. Therefore, prior to a change there is often a long period of debate, struggle and patience. Furthermore, an organization is only really changed when the normative expectations, that are a consequence of the change, are endorsed and acknowledged by the members of the organization (Slagter, 2004). Certainty can only exist on information from the present and past. Visions about the future are always based on taxations and interpretations of ambiguous data and uncertain expectations. At non-profit organizations there is always uncertainty about the to be expected policies by the subsidizing government. Perfect calculations do not make a faultless predictable future, which means important decisions are always a bit like speculating the stock markets (Kapteyn & de Bie, 2001). According to Kapteyn & de Bie (2001) this is the primary explanation for the fact that intuition and personal opinions of top management play such an important role in making radical strategic decisions.

In reality, organizations often use the classical approximation of a policy plan; the board and management design and establish the policies, which are consequently executed (Kapteyn & de Bie, 2001). The analysis shows that Cross Your Borders holds a meeting every half year to shape and discuss several focal points with their staff (G. Brugmans, personal communication, 28th of April 2016). Organizations do not just develop plans, they also develop patterns in their past. These patterns make changing the existing culture very difficult, and have to be involved in strategic decision making by the board and management (Kapteyn & de Bie, 2001). According to Cross Your Borders' employees, there are obstacles within the project Globaland, due to the fact that sustainability issues were not considered when the project was created. A lot of paper is being used. They have tried giving the people tablets, but then the assignment is not clearly visible to all group members and costs also

play a big role (J. Hochstenbach, personal communication, 5th of April 2016). This is an example of such an existing culture that is hard to change, and has to be involved in strategic decision making. It is the higher management's and board of directors' task to steer the organization's development. Because the 'spontaneous' behavioral patterns in an organization do not by definition make sure there is a good tuning to the expected developments (Kapteyn & de Bie, 2001). *"It is really a responsibility of the employees themselves, those that are aware of sustainability, to incorporate sustainability."* (E. van Haandel, personal communication, 12th of April 2016). According to research results, this responsibility is not yet optimally present among Cross Your Borders' management board.

6.2 Sustainability related strategies

As mentioned before, not all sustainability related activities are legislated. This is why the international norms and guidelines of ISO 26000 will be used to gain more insights into what areas Cross Your Borders still needs strategies. Sustainability related strategies are not noted at Cross Your Borders. Each of the four relevant parts of ISO 26000 (2016), which are described in the theoretical framework, will be used to score the results from chapter seven. This will help clarify for which parts Cross Your Borders still needs strategies.

6.2.1 CSR-principles

First the CSR-principles will be discussed. From the results in chapter seven it becomes clear that Cross Your Borders still has some challenges in the areas of accountability, transparency and ethical behavior. With regard to accountability they are willing to take their responsibility, but there are no notes of it. The organization does not provide timely, objective, clear and factual information to stakeholders with regard to standards and criteria that are used to evaluate CSR-performance. As for ethical behavior, Cross Your Borders does not consider the expectations that reflect concerns for what employees regard as fair. Furthermore, stakeholders and the community are not included within this process. This makes for a lower score on 'respect for stakeholder concern'.

It appears that they already meet three principles, viz.: respect for law and regulation, respect for international behavioral norms, and respect for human rights. They satisfy the legislation and employees are made aware of this. Furthermore, cooperation or involvement with organizations that do not meet these laws and regulations should be avoided (ISO 26000, 2016). *"To prevent wastes from existing in the organization it is good to gain insights in how organizations work together and in everyone's activities."* (M. Mulder, personal communication, 26th of April 2016). The interviews with Cross Your Borders do not surface anything related to this. This is why the advice is to take note of such issues when cooperating with other companies or non-profits.

Finally, Cross Your Borders does take into account human rights, because these are clearly communicated to their employees. Besides, in the online published vacancy which is displayed in Appendix 3 Figure 21, there is an extensive description on what potential new employees are expected to do and what their wage will be. The aforementioned information that shows when Cross Your Borders' does or does not meet CSR-principles is displayed in Appendix 3 in Figure 20.

6.2.2 Stakeholders

In this paragraph the second part 'Stakeholders' will be discussed. From the results from chapter seven it becomes clear that Cross Your Borders still has challenges in the area of environmental sustainability and acting sustainable integrally. There is namely no mention in their documents of a process that is used to identify and involve relevant stakeholders, by using for example workshops, individual conversations or setting up advisory committees (Geschiedenis in vogelvlucht, 2016; Doelen en speerpunten, 2015; Doelen en speerpunten, 2016; Organogram, 2015; Organogram, 2016; Jaarverslag, 2015; Informatie Brochure, 2016). The interviews also did not provide any notion that Cross Your Borders pays any attention to, as ISO 26000 describes it as mentioned in the theoretical framework, stakeholder management.

6.2.3 CSR-key themes and issues

In this paragraph the third part 'CSR-key themes and issues' will be discussed. The management board of non-profit organizations has to responsibly use the CSR-principles when making and implementing decisions. Until this day, this does not happen in all areas or consciously. This is why it would be good to form a strategy on this matter. Cross Your Borders complies with all CSR-issues on human rights when looking inside an organization in an integral way. The same goes for labor conditions. Cross Your Borders employees for example have a safe office with healthy food and are being evaluated consistently on their human and personal development at work (G. Brugmans, personal communication, 28th of April 2016). In the area of environment, Cross Your Borders scores average. They are busy improving the prevention of pollution and the use of resources such as paper. There remain great possibilities for improvement in this area. There are also improvements such as power saving at the office and composting vegetables and fruits that are easier to integrate in the organization than reducing paper waste. This should also be integrally applied within the organization. This is why strategies on these kind of matters could be of great added value. Fair business is a relevant part for Cross Your Borders. They indicated to have increased their awareness on this matter since World Mapping had its scandal. Cross Your Borders

complies to all CSR-issues prescribed by ISO 26000. Cross Your Borders tries to take consumer affairs very seriously, this becomes apparent from the evaluation forms that are handed out to customers at the end of projects. Cross Your Borders does not publish this information, by which they safeguard privacy. Again from vacancies that Cross Your Borders publishes online, it appears they have fair contracts and also communicate this to the outside world and are working on an online marketing strategy (Vacature projectmedewerker, 2016; Doelen en speerpunten, 2016). The last key-element 'involvement with developing the community' is a relevant part for Cross Your Borders because this is intertwined in their goals, and they work hard on it at an integral way. For example, they are developing technology within the organization, they are creating employment by publishing vacancies, they are training volunteers and interns in order to develop their skills and they show societal involvement by participating in this research (Doelen en speerpunten, 2016; Beleidsplan 2015 – 2017).

6.2.4 Implementation

The last part that shortly will be elaborated is about 'implementation'. It is often an important challenge for senior executives to develop sustainable strategies, but the implementation is usually the larger challenge. In most of the successful implementations, CEOs are involved and are the drivers of corporate concern to implement sustainability.

Now that international CSR-guidelines are matched with the results from Cross Your Borders, the organization can decide what they need to integrate into the business of non-profit organization in order to development awareness into action. ISO 26000 prescribes that organizations should use criteria such as relevance, significance and influence to determine on which CSR-issues they should pay attention. There is no specific order in which organizations should treat CSR-key elements and CSR-issues (ISO 26000, 2016).

7. Conclusion and discussion

7.1 Conclusion

This master thesis made use of the following research question: "*How are non-profit organizations involved in a sustainable way of organization and management (within the case Cross Your Borders)?*". In this chapter, the conclusions of the sub questions will be used to answer the above research question and will be discussed from Cross Your Borders' point of view.

Before addressing what the sustainability related key challenges and issues of non-profit organization are, the interests and involvement of non-profit organizations has been given. Therefore, the first sub-question will be answered: "*What interests/involvement may non-profit organizations have according to sustainability?*".

During the analysis, it became clear that awareness takes place in the first fase 'Diffuse receptivity to CSR'. This is based on the importance of sustainability to the organization. Sustainability is certainly a part of Cross Your Borders' goal, because sustainability was the very reason Cross Your Borders was founded. However, they lack a policy that transparently describes the way in which they work sustainably within Cross Your Borders' internal organization. For that matter, sustainability values are not really visible. From the interviews with Cross Your Borders' employees, it seems knowledge about sustainability is present, but not fully developed. However, the interviews have made sure those employees are now thinking about sustainability, indirectly creating more awareness and consciousness.

Non-profit organizations are less able to independently make their own policies and make decisions about sacrifices because they are very dependent on government, sponsors and donators. This might explain the fact that non-profit organizations find it hard to make extra sacrifices for the purpose of sustainability. This however does not treat the measure in which they are prepared to lift their own organization in favor of the goal. A non-profit organization does not act sustainable when it limits itself to a minimum, by regulations predicted, level. This is not applicable to Cross Your Borders because they try to act further than their limitations. These are signs of progress on the subject of sustainability and involvement within Cross Your Borders, but there is no mention of these activities in their documentation which means their interest and involvement with sustainability is hardly expressed to the outside world. The data collected in this research show that Cross Your Borders has interest and involvement on the subject of sustainability, but they still have to transparently communicate this to the outside world.

After analyzing what the interests and involvement of non-profit organizations are, organizations' sustainability related challenges and issues had to be analyzed. This is necessary before non-profit organizations know what strategies Dutch employees should make use of in order to deal with their challenges and issues. The second sub-question addresses the following question: *"What are the key challenges and issues of non-profit organization' employees who are involved in the organization and/or management of sustainability?"*.

An efficient and directive method of acting sustainable is present within Cross Your Borders. The consequence is that the organization pays less attention to its business-model or solutions to create value for the services they offer and the society. In order to act truly sustainable, organizations have to look at their entire business-model, the entire chain, all divisions, departments and all stakeholders that are involved. Results regarding 'People, Planet and Profit' show that there are improvements needed, mostly regarding 'Planet' (Environmental Stewardship). Cross Your Borders' organization is mostly focused on development in the dimensions of People (Social Progress) and Profit (Economic Growth). This study shows that they do pay attention to the 3P's, but a lack of money appears to hold this back. Therefore, 'Planet' and 'Profit' are also relevant challenges for this organization. It would be better to also view the focal points that originate from a pure sustainability point of view and summarizing them into one document. A policy which is written down on one piece of paper creates a clear overview and makes it easy to use. Careful management within an organization is based on a vision regarding to what people want to achieve in the future and the way in which people want to achieve it. Currently, Cross Your Borders works mostly on their 'own island'. This causes them superfluous work, waste of time, energy and talent. The Nudge platform could add value when non-profits participate in this kind of initiatives. Cross Your Borders could for example use the information as input for integral sustainable action and work together with other organizations. Another challenge is to absorb the integral part of sustainability into Cross Your Borders' identity. Sustainability should be communicated in a more transparent way to stakeholders and the rest of the outside world.

Finally, the third sub-question has been answered in order to give more insights into possible strategies that non-profit organizations could use to deal with integral sustainability related challenges and issues. This addresses the following question: *"What strategies make Dutch employees use of in order to deal with sustainability related challenges and issues within their non-profit organization?"*.

At non-profit organizations there is always uncertainty about to be expected policies by the subsidizing government. This is the primary explanation for the fact that intuition and

personal opinions of top management play such an important role in making radical strategic decisions. Cross Your Borders makes no use of sustainability related strategies. Now that international CSR-guidelines are matched with the results of Cross Your Borders' interviews, the organization can decide what they need to integrate into their business in order to evolve awareness into action. Furthermore, the research results indicate that Cross Your Borders has to deal with the generative type of organizational learning because they should add new knowledge gained from this thesis, behavior, and skills to their already existing ones. A transformed way of thinking should lead to changed actions, such as making use of strategies to affect sustainable challenges they face.

According to the CSR-principles, there are strategies needed regarding accountability, transparency, ethical behavior and respect for stakeholder concern. Responsibility is not yet optimally present among Cross Your Borders' management board, because the 'spontaneous' behavioral patterns in an organization do not by definition make sure there is a good tuning to the expected developments. With regard to accountability they are willing to take their responsibility, but there are no notes of it. As for ethical behavior, Cross Your Borders does not consider the expectations that reflect concerns for what employees regard as fair. Also, there needs to be paid attention to 'respect for international behavioral norms' because there are no notes of it in the documents and none of the employees gave information about it during the interviews. Therefore, there should be strategies for these type of CSR-principles. Finally, Cross Your Borders scores high regarding to 'respect for law and regulation' and 'respect for human rights'.

Furthermore, stakeholders and the community are not included within this process. The interviews also did not provide any notion that Cross Your Borders pays any attention to stakeholder management. There is namely no mention in their documents of a process that is used to identify and involve relevant stakeholders, by using for example workshops, individual conversations or setting up advisory committees.

In addition, there are CSR-key themes that are already present within non-profit organizations. According to Cross Your Borders this comprises human rights, labor conditions, fair operating business, consumers affairs and involvement in the development of their community. Therefore, Cross Your Borders does not need to integrate these themes into the business of their organization in order to development awareness into action because this is already realized. However, this does not imply that these themes are fully accomplished. For this reason, more deepened research is needed. The CSR-key themes for which strategies surely are needed comprise management of the organization and environment. The management board of non-profit organizations has to responsibly use the CSR-principles when making and implementing decisions. Till now on, this does not happen in all areas or consciously. In the area of environment, Cross Your Borders scores are

average. They are busy improving the prevention of pollution and the use of resources such as paper. There remain great possibilities for improvement in this area. There are also improvements such as power saving at the office and composting vegetables and fruits that are easier to integrate in the organization than reducing paper waste. This should also be integrally applied within the organization. This is why strategies on these kind of matters could be of great added value.

The aforementioned conclusions of the sub questions will be used to answer the main research question: *"How are non-profit organizations involved in a sustainable way of organization and management (within the case Cross Your Borders)?"*

From the interviews with Cross Your Borders' employees, it seems knowledge about sustainability is present, but not fully developed. Furthermore, the data collected in this research show that Cross Your Borders has interest and involvement on the subject of sustainability and that their awareness is partly increasing because of this research. However, they still have to transparently communicate this to the outside world. Therefore, it would be better to publish focal points that originate from a pure sustainability point of view and summarize them into one document. In addition, the integral part of sustainability should be incorporated into Cross Your Borders' identity. Cross Your Borders has to deal with the generative type of organizational learning because they should add new knowledge gained from this thesis, behavior, and skills to their already existing ones. A transformed way of thinking should lead to changed actions, such as making use of strategies to affect sustainable challenges they face. The management board of non-profit organizations has to responsibly use CSR-principles when making and implementing decisions. Until now, this does not happen in all areas, neither does it happen consciously within Cross Your Borders. For this reason, the CSR-guidelines should be paid more attention to.

7.2 Discussion

When conducting this research a number of limitations were present. These will be elucidated in this paragraph.

The first limitation concerns Cross Your Borders' policies which are not aimed at sustainability. This makes it harder to analyze their policies in a proper way because sustainability related issues are not embedded into their main policy. This means sustainability related issues have to be deducted from other internal sources, such as the document 'Speerpunten najaar 2015'. This analysis has to be done in a critical way because it is hard to determine whether a sustainable issue is documented from a sustainable,

economic or a development motive. The lack of a sustainability policy made the challenges and strategies regarding sustainability hard to find. Therefore, the ISO 26000 guidelines have been used to gain insight into Cross Your Borders' circumstances. However, it is up to Cross Your Borders to apply the results of this research.

The analysis of the three P's within Cross Your Borders is not based on documents alone because there were hardly any about sustainability. For this reason, results of the interviews with Cross Your Borders' management board and employees have also been used to create a broader overview. The interviews attempted to gain as much information as was possible. However, it might be possible that some necessary information is missing because the interviewees might not have shared certain information during the interviews. For this reason, it would be wise to complement this with future research.

A broader investigation on the 3P's makes sense because one gets even more insight about sustainability related action integrally. For this research, only employees and the management board are interviewed because otherwise this research would have become too broad. However, the organization exists out of a hundred interns which work for dozens of customers which opinion is missing in this research. Therefore, this could also be the focus of future research in order to add value.

8. Recommendation and reflection

Recommendations could be made to both future research on the topic of sustainability and to Cross Your Borders itself. These will both be treated in the following paragraph. The second paragraph will focus on personal reflection on my research and the writing process

8.1 Recommendations

This research is focused on a single case 'Cross Your Borders' because my internship asked me to focus this research on this non-profit organization. For this reason, it is recommended for future research to add value by applying the same theories and concepts to more non-profit organizations. Doing so could validate the conclusions drawn in this research or provide new insights into the overall subject.

Cross Your Borders has to be aware that they have to pay attention to their business model or solutions in order to create value for their customers and society, instead of using an efficient and directive method focused on for example less energy usage. More attention to their business model can result in more long-term profitability. In addition, there is not much information on the willingness to make sacrifices within non-profit organizations. Therefore, Cross Your Borders should make sacrifices for the purpose of sustainability. This means sustainability should have a priority when this non-profit organization wants to accomplish things. There should especially be focused on 'Planet' because this can still be improved. Nevertheless, 'Planet' is also linked to, and associated with 'People' and 'Profit'. For this reason, Cross Your Borders has to take all the three P's into account when improving 'Planet'. The ISO 26000 international guidelines might help to integrally improve their sustainability. For example, create a compost bin in the garden or at the corner of the large parking lot for all fruit and vegetable waste.

Furthermore, Cross Your Borders is recommended to take further action on sustainability with regard to their policy and identity. More transparency about sustainability within their organization might provide for greater understanding by stakeholders. For this reason, it would add value and transparency when they prepare a document with only sustainability related focal points in it. This immediately makes clear what the joint ideas are to deal with unsustainable issues for Cross Your Borders' employees. This makes it easier to address such issues. In addition, Cross Your Borders has sustainability incorporated in its vision and mission but this does not refer to the internal organization. Again for the sake of transparency, it would be better to absorb the internal organizational part of sustainability into their identity.

Cooperation regarding non-financial mediums of exchange can still be improved. The power of sharing sustainability related ideas is greater than one might expect. For this

reason, it is recommended to use initiatives such as the Nudge platform. Cross Your Borders could use this information as input for integral sustainable action.

Currently, a lot of people at the organizational level work on their own islands. This causes superfluous work, and a waste of time, energy and talent. Everyone, including Cross Your Borders, has the possibility to do something about sustainability issues and has a personal responsibility. For this reason, it is recommended to participate in interorganizational workshops about sustainability. This could provide synergies with other organizations that are working on sustainability, new ideas about sustainability and so forth. Even when the employees have too little time, it is possible to put one or two interns on this subject and let them participate in such workshops.

Cross Your Borders is able to use a couple of the ISO 26000 international guidelines in order to overcome their challenges. According to the research results, their needs mostly regard accountability, transparency, ethical behavior, respect for stakeholder concern, management of the organization and the environment. For this reason, it is recommended to take these parts of the ISO 26000 international guidelines into account in order to improve them.

8.2 Reflection

In the beginning, it was hard to choose a research topic. First, it was too broad because this research idea was focused on two separated subjects, viz. sustainability integrally within non-profit organization Cross Your Borders and sustainability regarding their projects. Therefore the research was narrowed down by focusing only on sustainability integrally within non-profit organization Cross Your Borders. This subject was chosen because research on the integral part of non-profit organizations is underdeveloped.

The new description of sustainability emerged and changed continuously during this research. New definitions of sustainability emerged during the interviews and document analysis. For this reason, the newly developed description of sustainability has continuously been adapted in order to provide a strong description which better fits non-profit organizations.

At first, all concepts in the theoretical framework were separately elaborated. Later, relevant linkages were established between those concepts. Therefore, those linkages are now incorporated in the concepts and the conceptual model. One concept about sustainability has changed a lot in comparison with the beginning of this thesis. The concept 'People, Planet and Profit' has been incorporated into the concept of 'sustainability' because it is a relevant element of sustainability. In addition, the concept of sustainability is now used

as an overarching umbrella in order to offer more structure and because the whole thesis is focused on this subject.

During my internship, it became clear that Cross Your Borders did not possess a sustainability related policy. Instead of analyzing their sustainability related policy, other internal sources had to be analyzed in order to provide more insights if they thought about strategies regarding sustainability within their organization. This became the 'Speerpunten najaar 2015' also 'Focal points 2015'. This solution provided a different approach that worked out well. After the analysis of Cross Your Borders' focal points of 2015 my supervisor sent me the new focal points of 2016. This document was published after the interviews with Cross Your Borders' management board and employees took place. Subsequently, this document was added to this research because it is interesting to investigate whether there is a difference between the document from 2016 and the previous one from 2015. This resulted into more evidence to substantiate my point of view.

In the beginning, it was hard to find CSR-strategies that could be implemented by non-profit organizations. Most strategies were focused on profit organizations. A critical quest led me to the ISO 26000 international guidelines that are applicable to all kinds of organizations. Those guidelines are used because they were also applicable on smaller non-profit organizations such as Cross Your Borders.

Overall, I feel the thesis worked out well, as I am happy with the results of my research and the conclusions that were drawn. I sincerely hope Cross Your Borders will be just as excited as me when reading my research, and that they will take my recommendations at heart.

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Appendix 1

Week	To do	Afspraken
1 (4 Jan. t/m 8 Jan.)	Design research proposal.	
2 (11 Jan. t/m 15 Jan.)	Complete research proposal. Hand in research proposal.	14/1 Hand in research proposal.
3 (18 Jan. t/m 22 Jan.)	Exams	19/1 Introduction and training CYB 21/1 Appointment Jackie van de Walle, feedback at 10.30 a.m.
4 (25 Jan. t/m 29 Jan.)	Exams	
5 (1 Feb. t/m 5 Feb.)	Working on my essays. Design research plan.	
6 (8 Feb. t/m 12 Feb.)	Working on my essays. Design research plan.	
7 (15 Feb. t/m 19 Feb.)	Working on my essays. Design research plan.	
8 (22 Feb. t/m 26 Feb.)	Working on my essays. Design research plan.	22/2 Deadline research proposal 25/2 Feedback Jackie van de Walle at 10.00 a.m.
9 (29 Feb. t/m 4 Mar.)	Hand in research plan. Two days of practical internship.	29/2 Deadline final research proposal 29/2 Start of my internship at CYB
10 (7 Mar. t/m 11 Mar.)	Interview preparation. Two days of practical internship.	
11 (14 Mar. t/m 18 Mar.)	Interview preparation. Two days of practical internship.	To do: Send Jackie the interview guides and make an appointment for next week.
12 (21 Mar. t/m 25 Mar.)	Make an appointment with my supervisor for the received feedback. Arrange interviews. Two days of practical internship.	24/3 Feedback research proposal and interview guides Jackie van de Walle at 14.30 p.m.
13 (28 Mar. t/m 1 Apr.)	Retake exams	No practical internship
14 (4 Apr. t/m 8 Apr.)	Retake exams Arrange interviews.	No practical internship
15 (11 Apr. t/m 15 Apr.)	Arrange interviews. Transcribing interviews. Two days of practical internship.	To do: Arrange a recorder at the university.
16 (18 Apr. t/m 22 Apr.)	Arrange interviews. Transcribing interviews. Two days of practical internship.	

17 (25 Apr. t/m 29 Apr.)	Transcribing interviews. Two days of practical internship.	
18 (2 May t/m 6 May)	Transcribing interviews. Coding of the transcripts. Two days of practical internship.	To do: Send Jackie van de Walle an e-mail.
19 (9 May t/m 13 May)	Transcribing interviews. Two days of practical internship.	
20 (16 May t/m 20 May)	Coding of the transcripts. Elaboration the analysis. Two days of practical internship.	Contact with supervisor.
21 (23 May t/m 27 May)	Coding of the transcripts. Elaboration the analysis. Two days of practical internship.	To do: Make an appointment with Jackie van de Walle for week 23.
22 (30 May t/m 3 June)	Analyzing documents. Two days of practical internship.	
23 (6 June t/m 10 June)	Analyzing documents. Two days of practical internship.	07/06 Appointment for short feedback Jackie at 10.00 a.m.
24 (13 June t/m 17 June)	Elaboration of the analysis. Two days of practical internship.	To do: Make an appointment with Jackie for week 27.
25 (20 June t/m 24 June)	Elaboration of the analysis. Two days of practical internship.	
26 (27 June t/m 1 July)	Elaboration of the analysis. Two days of practical internship. Write the limitations. Write the abbreviation list. Make an overview of the to be expected conclusion.	Last week at my internship.
27 (4 July t/m 8 July)	Elaboration of the analysis. Make the appendix. Check the references. Write the conclusion. Creating a correct lay-out.	To do: 04/07 Send the document to Jackie before 15.00 p.m. 07/07 Appointment feedback Jackie at 10.00 a.m.
28 (11 July t/m 15 July)	Application of the feedback. Creating a correct lay-out.	
29 (18 July t/m 22 July)	Holiday	Holiday
30 (25 July t/m 29 July)	Holiday	Holiday
31 (1 Aug t/m 5 Aug)	Write the recommendations. Write the reflection and discussion. Write the summary. Write the abstract. Write the pre-face.	15/08/16 Deadline final version.

Appendix 2

Interview project: Onderzoek master thesis

Plaats: Kantoor non-profit organisatie Cross Your Borders

Geïnterviewde: Vaste werknemer CYB duurzaamheid en reizen: Eline van Haandel

Interviewer: Lisa Geurts

Datum: 12-04-16

Tijd: 11.00-12.00

Vindt u het allereerst goed dat dit gesprek wordt opgenomen?

Allereerst bedankt dat u wilt meewerken aan dit onderzoek. Zoals ik in de mail al vertelde ben ik bezig met mijn master thesis. Voor deze thesis onderzoek ik hoe er een bijdrage wordt geleverd aan duurzaam ondernemen door non-profit organisaties. De case is specifiek gericht op non-profit organisatie Cross Your Borders.

In dit interview ga ik me voornamelijk focussen op de manier waarop medewerkers van Cross Your Borders zich gedragen op het gebied van duurzaamheid, zowel sociaal als op het gebied van milieu. Verder ben ik geïnteresseerd in het beleid en de strategieën die achter deze duurzame manier van handelen zit binnen jullie organisatie. Ik zou namelijk graag willen weten hoe de werknemers ervoor zorgen dat deze non-profit organisatie op een zo duurzaam mogelijke manier handelt. Hierbij zal ik vooral doorvragen op een aantal onderdelen. Allereerst wat de belangrijkste uitdagingen en vraagstukken volgens u zijn op het gebied van duurzaamheid waar werknemers mee worden geconfronteerd. Ten tweede, wat u als verantwoordelijkheid ziet binnen uw organisatie op het gebied van duurzaamheid. Ten slotte ben ik benieuwd hoe de drie aspecten 'people, planet en profit' naar voren komen binnen jullie organisatie.

Introductie

Wat is uw functie binnen deze organisatie?

Wat heeft uw functie te maken met duurzaamheid?

In de theorie worden een aantal verschillende definities over duurzaamheid gegeven. Ik ben daarom benieuwd naar uw invulling van dit begrip.

Wat verstaat u onder duurzaamheid?

Hoe zou u een duurzame non-profit organisatie definiëren?

Waar zou deze organisatie aan moeten voldoen?

Betrokkenheid van non-profit organisaties

Welke belangen hebben non-profit organisaties op het gebied van duurzaamheid volgens u?
Op welke manier bent u hierbij betrokkenheid?

Wat weet u van andere non-profit organisaties en hun manier van duurzaam handelen?

Voornaamste uitdagingen en problemen bij duurzaam handelen

Hoe gaat non-profit organisatie CYB om met duurzaamheid?

Gaat dit goed of kan dit beter naar uw mening?

Wat kan er dan beter volgens u? OF Wat gaat er goed volgens u?

Wat zijn de voornaamste uitdagingen en problemen binnen uw organisatie op het gebied van duurzaamheid?

Zijn uitdagingen en problemen verschillend bij het duurzaam handelen binnen jullie organisatie ten opzichte van andere organisaties?

Zo ja, wat voor verschillen zijn er dan?

Indien u hier niet van op de hoogte bent, hoe komt dat?

Zou het van toegevoegde waarde zijn om ook meer over het handelen van non-profit organisaties op het gebied van duurzaamheid over het algemeen te weten?

Zo ja, wat zijn daar volgens u dan de voordelen van?

Zo nee, waarom niet?

Beleid en strategie

In hoeverre bent u tevreden over het beleid en de bijbehorende strategieën binnen jullie organisatie?

Zijn alle werknemers op de hoogte van dit beleid en de bijbehorende strategieën?

Zo ja, hoe worden zij hiervan op de hoogte gesteld?

Zo nee, waar komt dit denkt u door?

In hoeverre volgt u dit beleid en hanteert u de bijbehorende strategieën?

Hoe verloopt het duurzaam handelen binnen de organisatie?

Waar komt dit door?

Hoe hebben jullie dit dan bereikt? OF Wat zijn relevante verbeterpunten volgens u?

People, Planet, Profit

Op welke manier houdt uw organisatie rekening met de maatschappij?

Op welke manier houdt uw organisatie rekening met het milieu?

Ik las dat uw organisatie zich niet richt op winst maken.

Heeft uw organisatie connecties met andere bedrijven die op winst maken zijn gericht?

Zo ja, welke en waarvoor dienen deze contacten binnen de organisatie?

Zo nee, is daar bewust voor gekozen? Waarom niet?

Toekomst

In hoeverre denkt u dat Nederlandse non-profit organisaties zich bewust zijn van hun verantwoordelijkheid in duurzaam handelen?

In hoeverre is dit bewustzijn aanwezig binnen de organisatie van CYB (naar uw mening)?

Heeft het duurzaam handelen iets te maken met regels waar CYB zich aan moet houden om te mogen/kunnen bestaan (naar jouw idee)?

Denk aan: de overheid, het kostenplaatje, milieu eisen, etc.

Hoe ziet u deze verantwoordelijkheid van de organisatie voor zich in de toekomst?

Einde

Wilt u zelf nog iets toevoegen aan dit interview?

Heeft u interesse in de uitkomsten van dit onderzoek?

Heeft u nog vragen voor mij?

Bedankt voor uw tijd.

Appendix 3

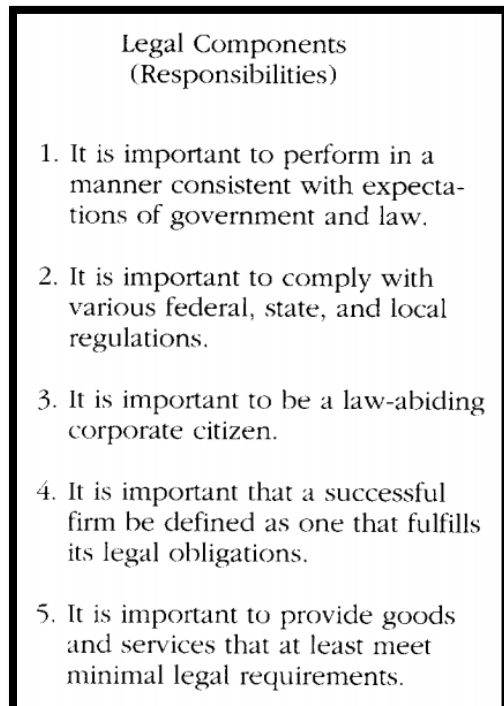


Figure 14: Statement of legal responsibilities.

Source: Carroll, 1991, p. 40.

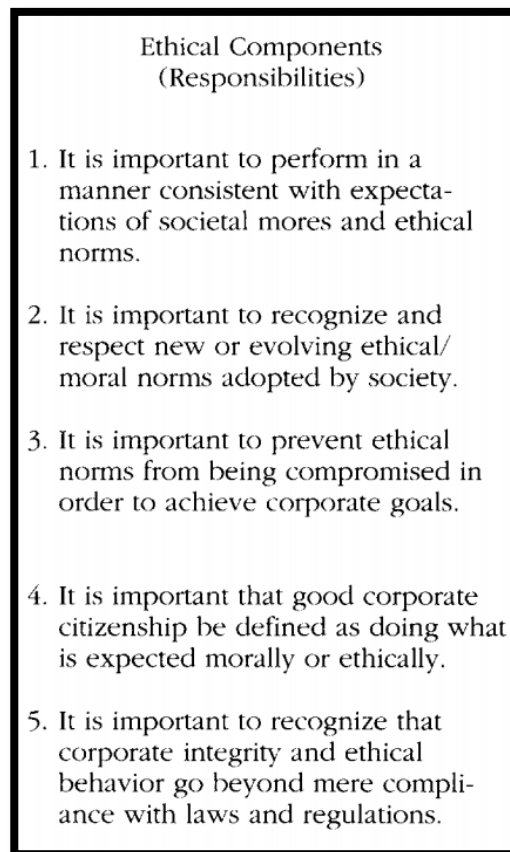


Figure 15: Statement of ethical responsibilities.

Source: Carroll, 1991, p. 41.

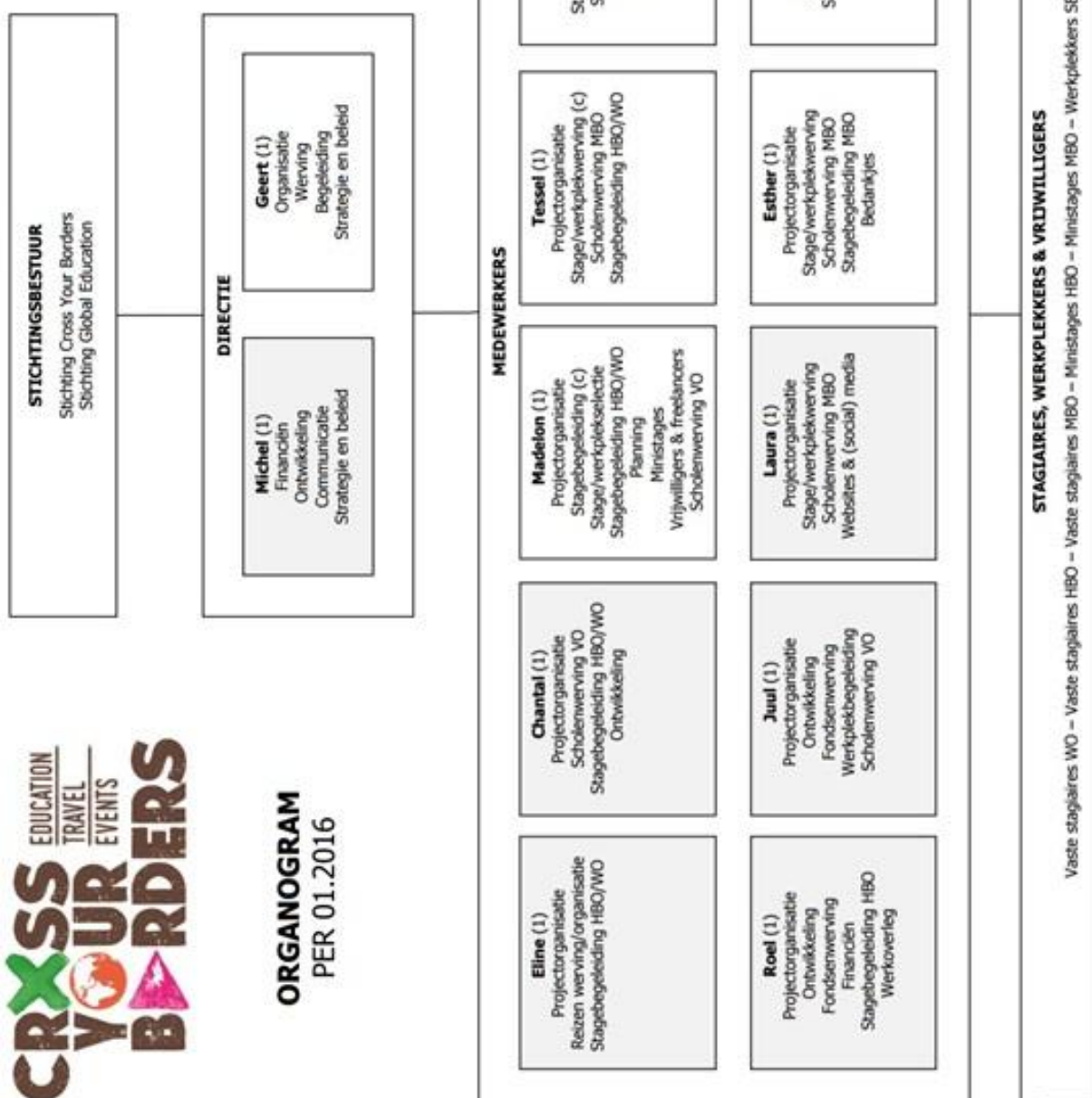


Figure 16: Organogram Cross Your Borders.

Source: Cross Your Borders (2016).

Economic responsibility

We play a central role in the economy. This is mainly our responsibility. We want to finance the economy in an ethical way.

Social responsibility

We have a responsibility with regard to our employees. We want to develop an engaged and loyal management of the human potential.

Societal responsibility

We have a responsibility with regard to society. We fight against exclusion by the supporting the social and solidary economy, education and culture.

Ecological responsibility

Fight climate change and support economic growth at the same time.

Figure 17: Four CSR-related actions by Fortis (2016).

Source: Fortis BNP Paribas (2016).

STICHTING CROSS YOUR BORDERS
SPEERPUNTEN NAJAAR 2015

Speerpunten

1. Focus op: a) organisatie onderwijsprojecten, b) werving nieuwe scholen/studenten/fondsen en c) ontwikkeling reizen, Company FunFair, The Battle.
2. Organisatie onderwijsprojecten: a) kleiner team = meer projecten per persoon, b) vaker stagiaires/werkplekkers i.p.v. vaste teamleden als PA op grote projecten.
3. Scholenwerving: a) scholenwerving VO en MBO uit elkaar, b) MBO in combi met stagewerving, focus op sociale opleidingen, c) VO combi projecten en reizen, d) groter SW-team, iedere eigen regio, e) CFF volop promoten voor uitvoering vanaf eind november.
4. Stage/werkplekkerswerving: a) uitbreiden stagewerving MBO/HBO/VO i.v.m. groei 2016, b) mini's: streven is alle projecten met vaste stagiaires draaien, mini's alleen in topweken, zoveel mogelijk niet verplicht maar eigen keuze.
5. Stage/werkplekbegeleiding: efficiëncyslag door Roel en Madelon.
6. Reizen: a) splitsen taak in werving/communicatie en organisatie/ontwikkeling, b) werving: schoolreizen en individuele reizen, op project en erbuiten, offline (bijv. gerichte festivals) en online (bijv. FB-marketing, Google AdWords), c) comm: naam, huisstijl, website, social media en promotiematerialen vernieuwen, d) org/ontw: programma en bestanden neerzetten, nieuwe partners zoeken (Oost-Afrika, India, enz.).
7. Company FunFair: testen eind november/december, per januari 2016 gereed. Focus op onderbouw VMBO/HAVO/VWO.
8. The Battle: ontwikkeling in periode september-maart.
9. Fondsen/sponsorwerving: gericht op ontwikkeling, focus op laag niveau doelgroepen.
10. Teambuilding: uitbreiden activiteiten, niet alleen richten op grote 'kantooruitjes', maar ook a) op project (bijv. biertje, terrasje na afloop) en b) spontane uitjes (bijv. snacks halen, bowlen enz.).

2016

1. Projectupdates t.a.v. CYB, GL en BN. Dit najaar iedereen alvast nadenken over wat en hoe.
2. Organisatiehuisstijl vernieuwen. Idee: Cross Your Borders als organisatiennaam, nieuwe naam voor CYB-project (in combinatie met inhoudelijke update). Centrale website en social media.

Figure 18: Speerpunten 2015, Cross Your Borders.

Source: Doelen en speerpunten najaar (2015).

Speerpunten

1. Organisatie onderwijsprojecten: a) iets behoudendere strategie t.a.v. projecten vastleggen voor najaar, vanwege onzekerheid over groep vaste stagiaires en kleinere groep ministagiaires. b) Company FunFair pas meer coördinatoren inleren zodra er grotere aantallen projecten zijn.
2. Stagewerving: focus op grote groep vaste HBO/VO-stagiaires, klein groepje fanatieke MBO-stagiaires, groep ministagiaires HR voor topweken. Doel voor de periode september tot februari is 50 stagiaires op iedere dag van de week.
3. Stage/werkplekbegeleiding: stagiaires nieuwe schooljaar lopen minimaal 1 volledig project voor de zomer mee.
4. Scholenwerving: a) extra aandacht voor Company FunFair, b) werving in Vlaanderen oppakken.
5. Reizen: focus op werving a) leerlingen op projecten b) schoolreizen bij scholenwerving c) overige, zoals infodagen en thuisbezoeken. Verder voorlopig enkel energie in reisorganisatie.
6. Communicatie: a) opzetten online marketingstrategie inclusief resultaatmeting, b) CYB huisstijl verwerken in de projectmaterialen van CYB/GL/BN.
7. Vernieuwing: a) Breaking News update stille rampen en programma, b) videobeelden toevoegen als trainingsmateriaal.
8. Ontwikkeling: a) Minesweepers, b) Rescue Team huisstijl, c) ontwikkeling spel 2/3.
9. Fondsenwerving: onderzoeken mogelijkheden.
10. Teambuilding: a) nieuwe werkwijze vaste en tijdelijke contracten b) verbeteren band vaste team, interne communicatie c) bedankjes taak stagebegeleiders, gevulde mokken op voorraad, zelf iets leuks bij schrijven.
11. Overige: a) feedbackformulieren coördinator eruit, feedbackbijeenkomsten met stagiaires (over projectcoördinatie, stagebegeleiding). B) nieuw sollicitatietraject.

Figure 19: Speerpunten 2016 Cross Your Borders.

Source: Doelen en speerpunten najaar (2016).

1) CSR-principles

- a. Accountability.
(take responsibility and be accountable)
- b. Transparency.
- c. Ethical behavior.
- d. Respect for stakeholder concern.
- e. Respect for law and regulation.
- f. Respect for international behavioral norms.
- g. Respect for human rights.

2) Stakeholders

Charting which stakeholders represent the environment and how these stakeholders are involved with the CSR process within the organization.

3) CSR-key themes

- a. Management of the organization
- b. Human rights
- c. Labor conditions
- d. Environment
- e. Fair operating business
- f. Consumers affairs
- g. Involvement in the development of their community

4) Implementation

The end goal is to structurally work on the aforementioned themes and integrate CSR into their business.

Figure 20: The content of ISO 26000 within Cross Your Borders.

Source: ISO 26000 (2016).



Hallo! Wij zijn Cross Your Borders. We organiseren interactieve onderwijsprojecten, indrukwekkende jongerenreizen en spannende events, waarbij jongeren spelenderwijs over (hun) grenzen kijken en de wereld ontdekken. Wij zoeken per direct versterking van ons team in de vorm van een:

PROJECTMEDEWERKER (40 uur)

Functie

De functie van projectmedewerker is veelzijdig. Allereerst ben je actief als coördinator van onze onderwijsprojecten en events. Je zorgt voor de afstemming met de scholen en stuurt de studententeams aan die de leerlingen begeleiden tijdens de spellen en opdrachten. Daarnaast werk je aan ondersteunende taken als het werven van scholen en studenten, het begeleiden en trainen van stagiaires, het ontwikkelen van nieuwe (les)materialen en het onderhouden van onze websites en social media. Last, but not least, ga je als reisbegeleider mee met de 9-daagse jongerenreizen naar Tanzania (en binnenkort ook andere bestemmingen).

Functie-eisen

- *Je voelt je thuis in een jongerenorganisatie.
- *Je hebt een HBO/WO denk- en werkniveau.
- *Je bent betrokken bij, en hebt kennis over, armoede en onrecht in de wereld.
- *Je bent een 'outgoing'-type en niet bang om op mensen af te stappen.
- *Je hebt een open houding en straalt positiviteit en enthousiasme uit.
- *Je bent in staat om zelfstandig en resultaatgericht te werken.
- *Je werkt gestructureerd en nauwkeurig, maar bent tegelijkertijd stressbestendig en een troubleshooter.
- *Je schrijft foutloos Nederlands.
- *Je bent flexibel ten aanzien van werktijden.
- *Je woont in Nijmegen of bent bereid om te verhuizen.
- *Je bent in het bezit van een rijbewijs.

Verleg je grenzen

De functie is ideaal voor net afgestudeerden. Je krijgt snel veel verantwoordelijkheid en alle ruimte om jezelf te ontwikkelen. Je komt terecht in een dynamisch team van 12 jonge professionals en honderden stagiaires van mbo's, hbo's en universiteiten uit het hele land. Het grootste deel van de tijd ben je werkzaam op locatie. Daarnaast werk je op het hoofdkantoor in Nijmegen. Gedurende een periode van 3 maanden word je ingewerkt. Je leert de organisatie kennen en wij ervaren hoe het is om met jou te werken. Gedurende deze periode ontvang je een vergoeding van €950 bruto per maand. Daarna beslissen we samen of we de werkervaringsplek omzetten in een dienstverband. Het startsalaris ligt dan op €1.950 bruto per maand.

Interesse?

Stuur je motivatiebrief en CV mét foto uiterlijk 28 augustus a.s. naar Michel Vossenbergh, michel@crossyourborders.nl. Bij hem kun je ook terecht met vragen (06-45468741). Meer informatie vind je op www.crossyourborders.nl.

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Figure 21: Vacature projectmedewerkster.

Source: Cross Your Borders (2016).